

# **KENAI PENINSULA BOROUGH ALASKA**



## **ASSEMBLY ADOPTED**

**FY 2019  
ANNUAL BUDGET  
JULY 1, 2018 TO JUNE 30, 2019**

**CHARLIE PIERCE  
BOROUGH MAYOR**

**ANNUAL BUDGET**

**OF THE**

**KENAI PENINSULA BOROUGH**

**ALASKA**

**FOR THE FISCAL YEAR BEGINNING**

**JULY 1, 2018**

**CHARLIE PIERCE**  
**BOROUGH MAYOR**

**PREPARED BY FINANCE DEPARTMENT**

**BRANDI HARBAUGH**  
**DIRECTOR OF FINANCE**

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**Kenai Peninsula Borough  
Annual Budget for Fiscal Year 2019**

**Table of Contents**

**INTRODUCTION**

Table of Contents .....	3
Kenai Peninsula Borough Assembly .....	8
Transmittal Letter .....	9
User Guide.....	19
Structure.....	19
Powers/Areas of Responsibility.....	19
School District.....	20
Basis of Accounting & Budgeting .....	21
Budget Process.....	21
Budget Presentation.....	22
Powers of Kenai Peninsula Borough .....	23
Fund Structure.....	24
Financial Policies.....	25
FY 2019 Budget Calendar.....	28
Organizational Chart.....	29
Kenai Peninsula Borough Key Staff .....	30
Appropriating Ordinance .....	31
Distinguished Budget Presentation Award .....	35

**OVERVIEW**

Combined Revenues and Appropriations - All Fund Types.....	39
Summary of Major Funds and Non-Major Funds.....	40
Graph - Total Projected Government Revenue Sources .....	41
Graph - Total Government Estimated Expenditures by Object .....	42
Graph - Total Government Estimated Expenditures by Function.....	43
Major Revenue Sources .....	44
Total Taxable Valuation and Tax Rates .....	46
Property Tax Exemptions - Fiscal Year 2019 (2018 Tax Year).....	47
Overlapping Mill Rates.....	48
Mill Rate History .....	49
Interfund Transfers.....	50
Interdepartmental Charges .....	51

**INDIVIDUAL FUND DETAIL**

**GENERAL FUND**

Budget Projection - General Fund.....	55
Graph - General Fund Revenues and Expenditures History .....	56
Graph - General Fund Revenue Projections.....	56
Graph - General Fund Revenues and Expenditures .....	57
Graph - General Fund Unreserved Fund Balance .....	57
Expenditure Summary by Line Item - General Fund.....	58
Mill Rate Equivalents for the General Fund – Revenues & Expenditures .....	60
Graph - General Fund Expenditure Projections.....	61

**Kenai Peninsula Borough  
Annual Budget for Fiscal Year 2019**

**Table of Contents**

Assembly:	
Administration .....	62
Assembly Clerk .....	64
Elections .....	66
Records Management .....	68
Assembly Department Totals.....	70
Mayor:	
Administration .....	72
Purchasing and Contracting.....	74
Emergency Management - Administration .....	78
Human Resources - Administration .....	82
Human Resources - Homer and Seward Annex .....	84
Human Resources - Printing/Mail.....	88
Human Resources - Custodial Maintenance.....	90
Human Resources Department Totals .....	92
Information Technology:	
Administration .....	94
Legal:	
Administration .....	98
Finance:	
Administration .....	102
Financial Services.....	104
Property Tax and Collections .....	108
Sales Tax.....	112
Finance Department Totals.....	116
Assessing:	
Administration .....	118
Appraisal .....	122
Assessing Department Totals .....	125
Resource Planning:	
Administration .....	126
Geographic Information Systems.....	130
River Center .....	134
Resource Planning Totals .....	138
Senior Citizens Grant Program.....	140
Business and Economic Development .....	142
Non-Departmental .....	144
Total General Fund .....	145

**Kenai Peninsula Borough  
Annual Budget for Fiscal Year 2019**

**Table of Contents**

**SPECIAL REVENUE FUNDS**

Total Special Revenue Funds - Budget Projection .....	149
Mill Rate History .....	150
Graph - Where the Money Comes From & Appropriations by Function .....	151
Combined Revenues and Appropriations.....	152
Special Revenue Fund Totals - Expenditure Summary by Line Item .....	154

**Emergency Services, Service Areas:**

Nikiski Fire Service Area Fund .....	159
Bear Creek Fire Service Area Fund.....	167
Anchor Point Fire and Emergency Medical Service Area Fund.....	175
Central Emergency Service Area Fund .....	183
Central Peninsula Emergency Medical Service Area Fund .....	191
Kachemak Emergency Service Area Fund .....	195
Eastern Peninsula Highway Emergency Service Area Fund .....	203
Seward Bear Creek Flood Service Area Fund.....	209
911 Communications.....	216

**Recreation:**

North Peninsula Recreation Service Area Fund .....	225
Seldovia Recreational Service Area Fund.....	233

**Road Service Areas:**

Road Service Area Fund.....	239
Engineer's Estimate Fund .....	248
RIAD Match Fund .....	251

**Education:**

School Fund:	
Budget Projection - School Fund .....	257
Graph - School Fund Revenues and Expenditures .....	257
Mill Rate Equivalents for the Borough's Contribution to Education.....	259
Graph - Kenai Peninsula Borough's Contribution to Education.....	259
Custodial Maintenance.....	260
Maintenance Department .....	262
Non-Departmental.....	266
Expenditure Summary by Line Item - School Fund.....	267
Total School Fund.....	269
Postsecondary Education Fund.....	270

**General Government:**

Land Trust Fund .....	275
Nikiski Senior Service Area Fund.....	285

**Solid Waste-**

Solid Waste Fund.....	291
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**Kenai Peninsula Borough  
Annual Budget for Fiscal Year 2019**

**Table of Contents**

***Hospital Service Areas:***

Central Kenai Peninsula Hospital Service Area Fund.....	315
South Kenai Peninsula Hospital Service Area Fund .....	321

**DEBT SERVICE FUNDS**

Budget Projection - Debt Service.....	329
Summary of Debt Service Requirements .....	330
Debt Service Funds Budget Detail .....	331
Summary of Outstanding Balance of General Obligation Bonds by Issuance Date.....	332

**CAPITAL PROJECTS FUNDS**

Capital Improvement Program.....	335
Expenditure Summary, Fiscal Years 2019 through 2023 .....	336
Capital Improvements Program, Current Year Detail by Project .....	337

***Capital Improvements Program by Function/Fund***

***General Government:***

School Revenue Capital Projects.....	342
General Fund Capital Projects .....	343
Solid Waste Capital Projects.....	344
911 Communications Capital Projects.....	345

***Service Areas:***

***Emergency Services:***

Nikiski Fire Service Area Capital Projects .....	346
Bear Creek Fire Service Area Capital Projects.....	347
Anchor Point Fire & Emergency Medical Service Area Capital Projects .....	348
Central Emergency Services Capital Projects.....	349
Kachemak Emergency Service Area Capital Projects.....	350

***Recreation-***

North Peninsula Recreation Service Area Capital Projects.....	351
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***Road-***

Road Service Area Capital Projects.....	352
---	-----

***Hospitals:***

Central Kenai Peninsula Hospital Service Area Capital Projects.....	353
South Kenai Peninsula Hospital Service Area Capital Projects .....	354

**Kenai Peninsula Borough  
Annual Budget for Fiscal Year 2019**

**Table of Contents**

***Capital Improvement Project Detail:***

KPB School Capital Projects.....	356
General Government Capital Projects .....	366
Solid Waste Capital Projects.....	367
Nikiski Fire Service Area Capital Projects .....	368
Bear Creek Fire Service Area Capital Projects.....	371
Anchor Point Fire & Emergency Medical Service Area Capital Projects .....	373
CES Capital Projects.....	376
North Peninsula Recreation Service Area Capital Projects.....	381
Road Service Area Capital Projects.....	383

**INTERNAL SERVICE FUNDS**

Combined Revenues and Expenses - Internal Service Funds.....	387
Insurance and Litigation Fund.....	388
Health Insurance Reserve Fund .....	400
Equipment Replacement Fund.....	404

**APPENDIX**

Salary Schedule .....	411
Full-Time Equivalent Borough Government Employee by Function .....	412
Schedule of Rates, Charges and Fees.....	414
Chart of Accounts.....	420
Glossary of Key Terms .....	424
Acronyms.....	429
Tax Exemptions .....	430
Miscellaneous Demographics.....	432
Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years .....	433
Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years .....	434
Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal .....	435
Principal Property Taxpayers Year Ended June 30, 2017 .....	436
Demographic and Economic Statistics Last Ten Fiscal Years .....	437

# THE KENAI PENINSULA BOROUGH ASSEMBLY

<b>ASSEMBLY MEMBERS</b>	<b>DISTRICT</b>	<b>TERM EXPIRES</b>
Brent Hibbert	1 – Kalifornsky	2018
Hal Smalley	2 – Kenai	2020
Wayne Ogle	3 – Nikiski	2019
Dale Bagley	4 – Soldotna	2019
Norm Blakeley	5 – Sterling/Funny River	2020
Kenn Carpenter	6 – East Peninsula	2018
Paul Fischer	7 – Central	2019
Kelly Cooper	8 – Homer	2020
Willy Dunne	9 – South Peninsula	2018

The legislative power of the Kenai Peninsula Borough is vested in an assembly of nine members. This assembly meets in regular session every first and third Tuesday of the month in the Assembly Chambers located in the Borough Administration Building at 144 North Binkley Street, Soldotna, Alaska.



## Office of the Borough Mayor

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2150 • (907) 714-2377

Charlie Pierce  
Borough Mayor

DATE: July 9, 2018

TO: Wayne Ogle, Assembly President  
Kenai Peninsula Borough Assembly  
Residents of the Kenai Peninsula Borough  
Other Users of Borough Financial Information

We are pleased to present the Kenai Peninsula Borough Budget for Fiscal Year 2019 (FY2019). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2019 as well as projections for the Borough's operational funds through Fiscal Year 2022 and capital plans through Fiscal Year 2023.

### ***Key Budget Principles***

The FY2019 budget is based on policies developed to maintain the stewardship of public funds and reflects the Borough's commitment to prudent financial planning. The principles that guided development of the budget are:

- Basic services will be maintained at current levels and will be adequately funded
- Program cost will be developed to reflect a true picture of the cost of operations
- Revenues are estimated at realistic to guarded optimistic levels
- Fees for services will be adjusted based on the cost of service provision
- The recommended budget will comply with provisions of Alaska Statutes and Borough Code

### ***Goals & Objectives***

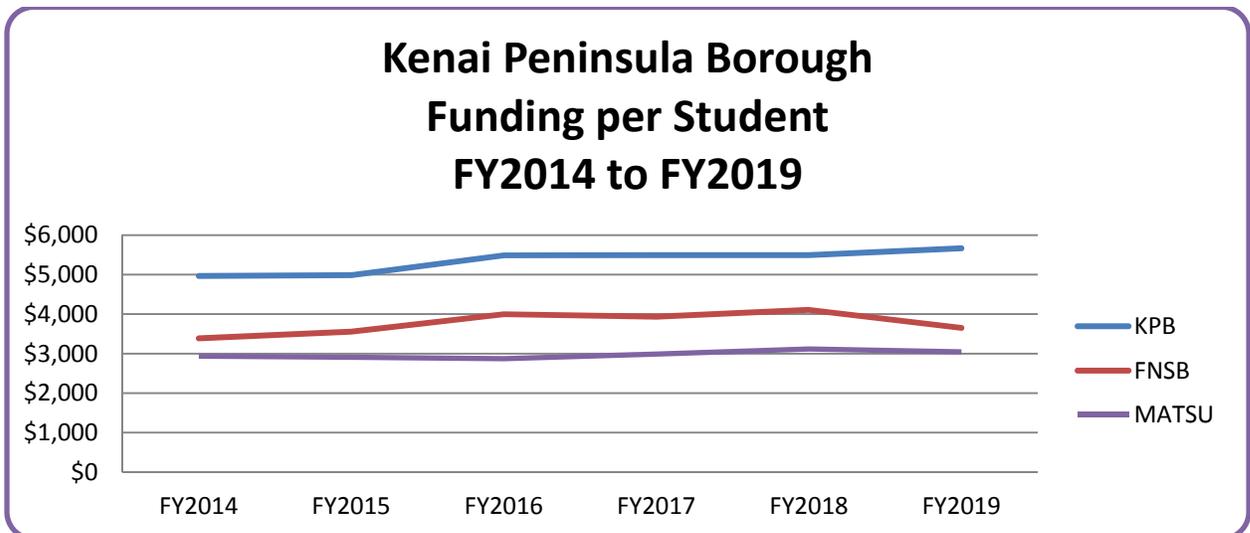
The Borough's major budgetary goals for FY2019 include:

- The highest level of local educational funding borough residents can reasonably afford and sustain
- A high quality capital and operational maintenance program ensuring the continued use and economic value of borough assets
- Support for the needs of the Borough Service Areas as communicated by service area residents and their elected boards
- A sufficient level of funding for borough departments to ensure their continued ability to meet the needs of borough residents, visitors, and the communities served
- A balancing of revenue sources in the Borough's General Fund
- Stabilization of the borough's financial condition including compliance with the borough's fund balance policy

**Major budget issues/highlights**

- Public Employee Retirement System (PERS). Due to poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies, the Borough and all municipalities in the State of Alaska saw substantial increases in their PERS employer contribution amounts from 2000 to 2007. Effective July 1, 2008, the Alaska legislature converted PERS from an agent-multiple employer plan to a single cost sharing plan and from a defined benefit plan to a defined contribution plan. The cost sharing plan currently requires a uniform employer contribution of 22%. The State will make on behalf payments in the event the actual rate is more than 22%. The FY2019 rate is 27.58%. The fiscal impact to the Borough if the State did not contribute the amount in excess of 22% is approximately \$1.16 million.
- Operational funding for the School District. The major component of the budget is the contribution the Borough makes for funding of the Kenai Peninsula Borough School District. The Borough’s local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The **required minimum local contribution** is estimated to be **\$27,203,358** and the maximum amount is **\$51,796,193**. The amount the Borough has appropriated for FY2019 is **\$49,738,432**.

The projected number of students for FY2019 is 8,778 and the Borough’s funding per student is approximately **\$5,666**. For comparative purposes for FY2019, the Fairbanks North Star Borough’s estimated contribution per student is \$3,652 and the Mat-Su Borough’s estimated contribution per student is \$3,042.



Total funds provided for school purposes are \$54,739,994; the Borough portion is \$52,085,602 and the State of Alaska is forecast to provide \$2,654,392 for debt reimbursement. Funding provided by the Borough, net of the State’s contribution for debt service, for school purposes is equivalent to 6.37 mills. Sales tax revenue is expected to cover \$30,578,706; the balance of funding of \$19,159,726 (equivalent to 2.63 mills) comes from property taxes, federal revenue, and other sources. Total funding provided for schools represents an amount equal to 67.83% of the Borough’s General Fund budget.

- Decreases in cost of operating the Borough's solid waste program. The General Fund contribution for FY2019 is budgeted at \$7,306,501, a decrease of \$242,431 from FY2018. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 8.95% of total General Fund expenditures. The equivalent of .89 mills of the Borough's General Fund mill rate of 4.70 mills goes to support the Borough's solid waste program.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The Road Service Area (RSA) has been redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. The FY2019 budget includes funding for the RSA Capital Project Fund of \$1,750,000 to accumulate a reserve for when the current grant funds have been spent. The grants funds received from the State of Alaska are expected to be fully expended in FY2019.
- Positions that were added or deleted when compared to last year's budget are as follows. In the General Fund, deletions include .5 FTE in the Mayor's office, 1.0 FTE in Purchasing and Contracting, .25 FTE in Planning and .5 FTE in the Finance Financial Services Division. Increases in the General Fund include 2 FTE in the Assessing Appraisal Division. Maintenance is decreasing the Director by .4 FTE. Nikiski Fire is decreasing the Chief by .5 FTE. Roads is decreasing the Director by .6 FTE. Bear Creek Fire is increasing the Chief and the Administrative Assistant from .75 to 1.0 FTE each. Anchor Point Fire & Emergency Services is increasing the Firefighter Tech and Mechanic from .5 to 1.0 FTE each. Central Emergency Services is adding 3 Engineer-EMT/Paramedic FTE. Kachemak Emergency Services is adding 1.0 FTE Firefighter Tech. Seward Bear Creek Flood is increasing the Secretary from .5 to .75 FTE and reducing the Program Coordinator from 1.0 to .75 FTE. During the past 10 fiscal years, the General Fund has had a net decrease of 4.85 FTE's, while Service Areas and Special Revenue Funds have increased 15.85 FTE's.

### ***Financial Condition Summary***

In the October 2013 Borough elections, Borough voters approved increasing the residential exemption on real property from \$20,000 to \$50,000, effective January 1, 2014, impacting FY2015 and future years. This reduced taxable assessed values by approximately \$290,000,000. Based upon the mill rates in effect for FY2019, the fiscal impact to Borough's revenues is a reduction of approximately \$2.5 million; the general fund impact is approximately \$1.3 million.

For FY2019, real and personal taxable assessed values increased .01%, compared to FY2018 which increased 5.0%. Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the Borough's economy, although the players are changing. Large national and multi-national companies have been replaced by independents. A tax credit program from the State of Alaska helped fuel a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, a jack up rig being used in Cook Inlet, along with increased exploration in other areas of the Borough, resulting in an increase in assessed value for oil and gas properties. During 2016, large investments by Blue Crest and Furie resulted in an increase in oil and gas properties for FY2017 and FY2018. Assessed values for oil and gas properties have increased from \$699 million for 2012, to \$1.533 billion in 2019. Given current market conditions, the out year projection forecasts a slight decrease in assessed oil and gas values. Increased oil and gas exploration has also had an impact on the Borough's unemployment rate. The unemployment rate decreased from 9.5% in 2011; to 8.6% for 2012; to 8.0% for 2013, to 7.8% in 2014, 7.8% in 2015, increased to 8.2% in 2016 and 10.3% in 2017. Due to falling oil prices, oil companies through the State of Alaska during FY2017 announced layoffs, which will impact the Borough. The State of Alaska legislature in 2017 reduced the tax credit program that will impact the oil and gas companies doing business in the Borough.

The Borough has been selected as the site of a natural gas liquefaction plant as part of the Alaska LNG Project. The Alaska LNG project would be among the world's largest natural gas development projects. The project is

anchored by the Prudhoe Bay and Point Thomson fields and is expected to handle approximately 3.3 billion cubic feet of natural gas per day. The Alaska LNG Project includes a natural gas liquefaction plant and storage facilities and an export terminal at Nikiski on the Kenai Peninsula, an 800-mile gas pipeline from southcentral Alaska to the North Slope, a gas treatment plant and transmission lines connecting the project to gas producing fields. The project has an estimated cost of \$45 billion and approximately \$25 billion of the project would be located in the Borough. The project is currently in the preliminary engineering stage and early regulatory review. Given current market conditions, this project does not appear to be feasible in the next five years.

Due to low oil prices, the State of Alaska has been reducing funding to all municipalities for operational support and capital projects. The FY2019 budget includes reduced Revenue Sharing of \$830,672 with further reductions in the out year projected.

Sales tax revenue for FY2019 are expected to come in approximately \$.6 million more than originally budgeted due to an increase in local retail sales.

During FY2016, the Borough increased funding to the Kenai Peninsula Borough School District by \$4,238,432, the equivalent of .6 mills. During FY2017 funding remained flat and in FY2018 the Borough increased funding \$1,500,000. For FY2019 the funding to the Kenai Peninsula Borough School District remains flat at \$49,738,432.

## ***Financial Plans***

### **General Fund**

Revenues and other financing sources of \$78,833,035 support the FY2019 general fund budget. This total consists of \$40,139,265 in property tax revenue, \$30,578,706 in sales tax revenue, \$4,440,064 in state revenue, \$2,740,000 in federal revenue, and \$935,000 in other revenues and financing sources. Expenditures exceed projected revenues by \$1,870,834; net of a projected lapse, the projected change in fund balance is a decrease of \$1,014,149.

Overall expenditures decreased \$1,145,182 when compared to the original FY2018 approved budget. Factors impacting the budget for FY2019 are as follows:

- Decrease in personnel cost of \$161,137; which includes the reduction of 2 positions and temporary wages, an increase of 2 positions, and decreases in overtime, PERS and leave.
- Supplies are down by approximately 14.4% as departments are trying to do more with less.
- Services are down by approximately 8.54%; which includes reductions in transportation and subsistence due to restricted out of state travel and training as well as postage, advertising, printing and economic development.
- The General Fund's contribution to the Solid Waste department decreased \$242,431 due to an overall tightening of expenditures.

The total amount appropriated for school purposes is \$54,739,994, an amount equal to 67.83% of the Borough's General Fund budget. Local educational funding for FY2019 includes \$49,738,432 for school district operations, \$3,801,562 for school related debt service, and \$1,200,000 for capital projects. It should be noted that the Borough expects to receive \$2,654,392 from the State of Alaska under the school debt reimbursement program.

The FY2019 general fund tax rate increased to 4.70 mills. Sales tax revenue for FY2019 is expected to have a slight increase from the revised FY2018 estimate. Sales tax revenue generates the equivalent of 3.73 mills in property tax revenue. A voter initiative exempting non-prepared foods during the months of September through May went into effect January 1, 2009. The impact to sales tax revenue in FY2015 was approximately \$3,500,000; the revenue loss equivalent of a reduction in the mill rate of .42 mills. A similar impact is forecast for FY2019.

State revenues include \$830,672 for revenue sharing, a reduction of \$251,294 from FY2018, \$2,654,392 for school debt reimbursement, \$750,000 for fish tax, \$50,000 for facility rental and \$155,000 from co-op distributions.

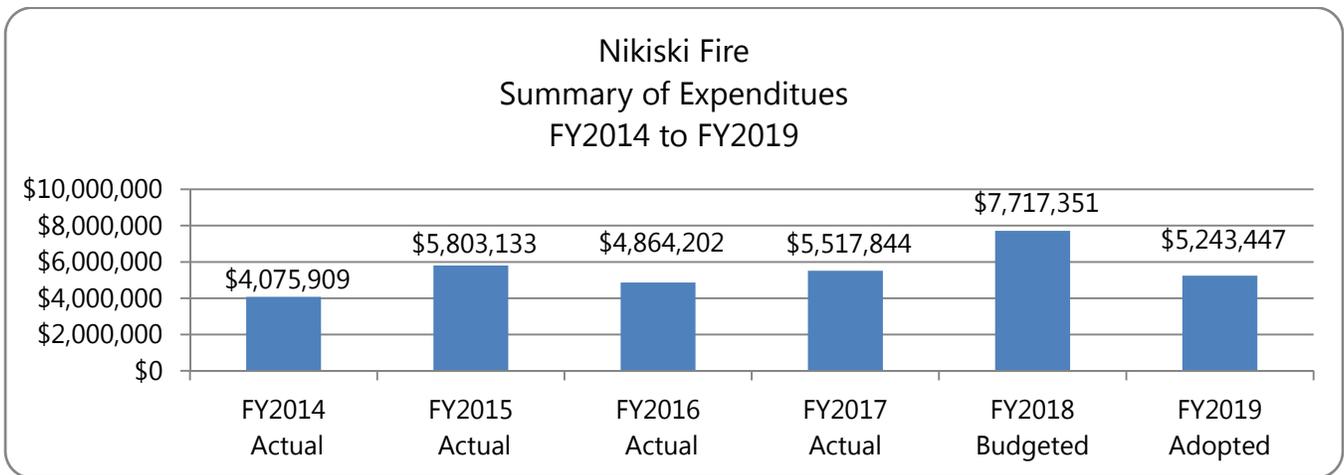
Federal revenues consist of \$2,600,000 for PILT receipts and a civil defense grant of \$140,000.

**Service Areas and Special Revenue Funds**

As a whole, the FY2019 service area budgets are comparable to FY2018. Selected individual funds are as follows:

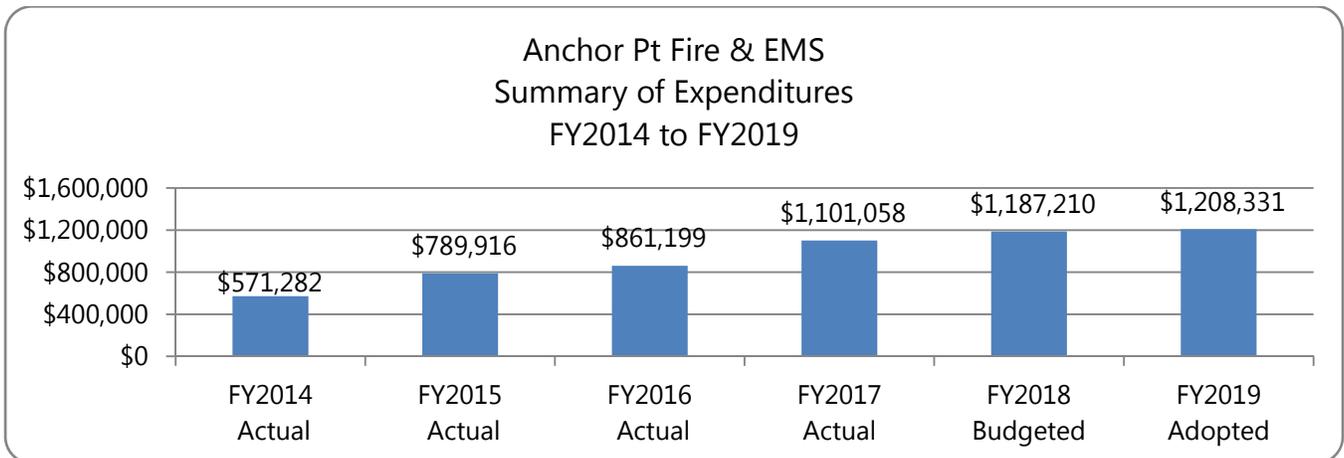
**Nikiski Fire Service Area**

The Nikiski Fire Service Area (NFSA) expenditure budget is down \$2,467,146 or 32% when compared to the prior year. The decrease in expenditures is primarily related to a one-time capital transfer in FY2018 of \$2,000,000 for a new station approved in FY19. With reductions in grant funding, the Service Area has increased contributions to their Capital Project Fund to fund needed capital improvements. With increased assessed values, the Service Area has increased their FTE's by 1.75 positions since FY2014. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 122% since FY2012. This increase in assessed values also allowed the Service Area to decrease their mill rate from 3.00 mills in FY2013 to 2.90 mills FY2014, then to 2.8 in FY2015, then to 2.70 in FY2018.



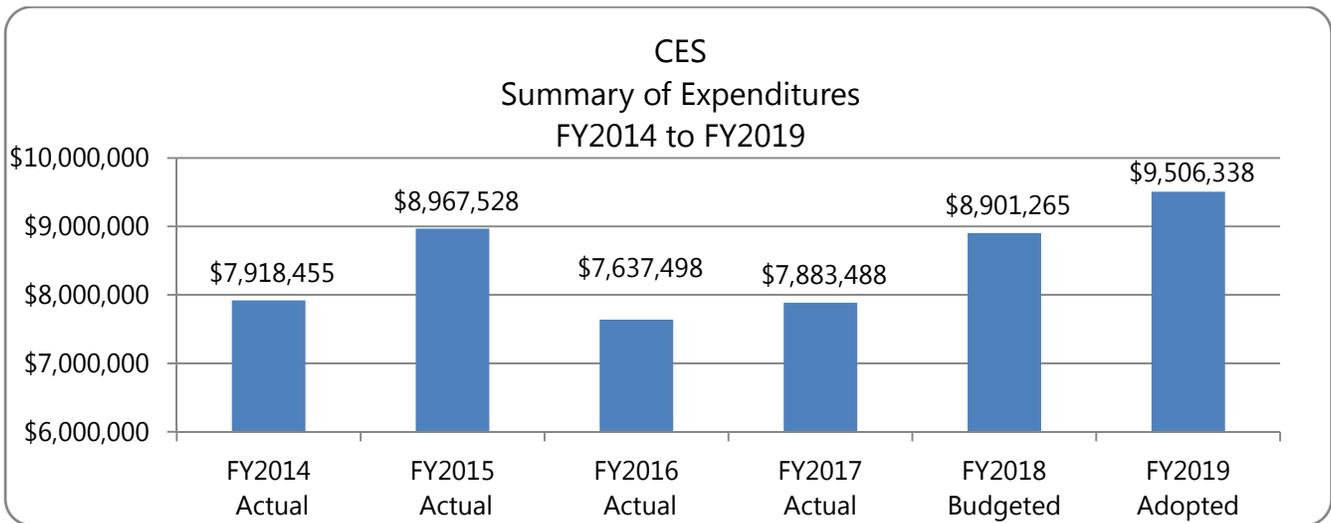
**Anchor Point Fire and Emergency Medical Service Area**

The Anchor Point Fire and Emergency Medical Service Area (Anchor Pt) expenditure budget is up \$28,621 or 2.43% when compared to FY2018 due to increasing two half time positions to two full time positions in order to provide adequate staffing needed to support increased call volume in the service area.



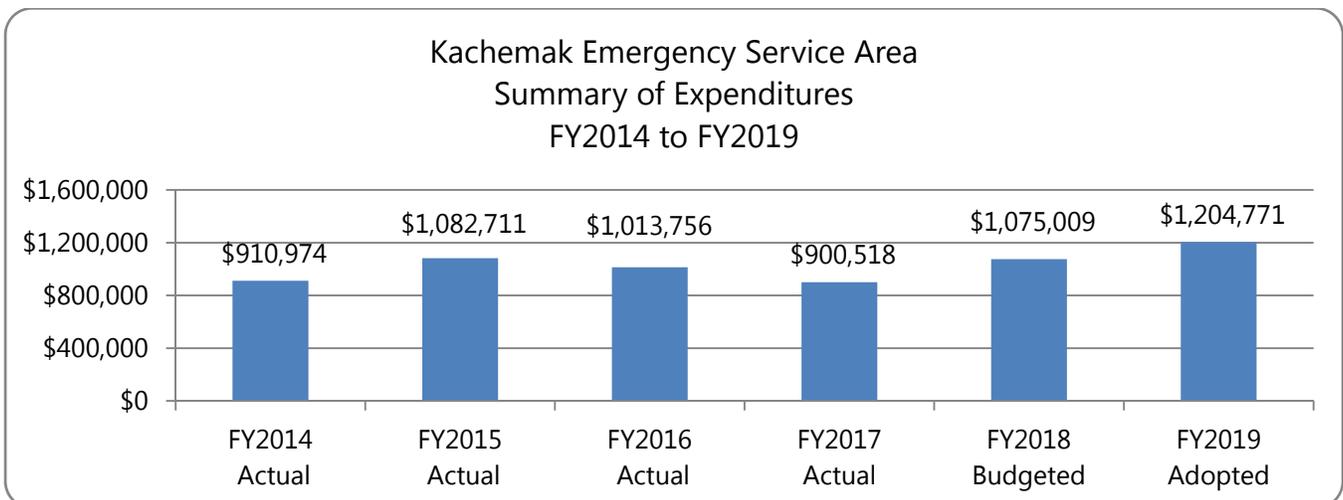
**Central Emergency Services**

Due to an expansion of the Central Emergency Service (CES) area boundaries and the addition of two new stations since 2005, the Service Area budget increased 110% between FY2005 and FY2015. In addition, in FY2013 CES added three fire fighter/EMT positions that were funded by a federal grant. In FY2014, with the reduction of the grant funds for the three positions, CES reduced funding for their capital project program in order to fund the positions. In FY2015, CES saw an additional decrease in revenue of \$350,000 due a voter approved increase in the property tax exemption. For FY2016, CES made a number of changes to their budget to address these revenue reductions, including a reduction in staffing. In FY2016, CES voter approved the issuance of debt for the purchase of fire apparatus. The FY2017 budget had a mill rate increase of .07 mills to provide the funding necessary for the new debt. In FY2018, due to an increase in assessed values, the mill rate was reduced .12 mills. In an effort to improve public safety and properly staff all stations of the Central Emergency Service Area, the Service Area Board proposed adding 3 engineer-EMT/Paramedics with a mill rate increase of .25 mills in order to provide sustainable funding for the positions.



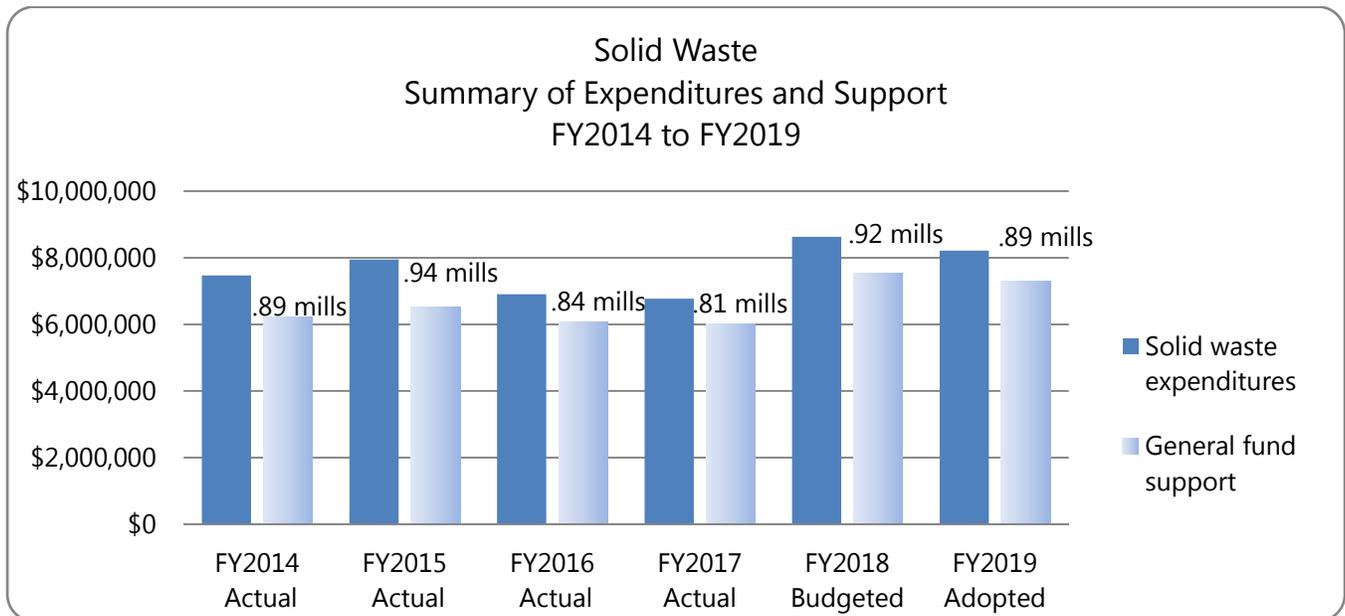
**Kachemak Emergency Service Area**

The Kachemak Emergency Service Area expenditure budget is up \$136,988 or 12.83% when compared to FY2018 primarily due to the addition of a firefighter tech position and increased transfers of \$21,373 to complete payments on the interfund load between the General Fund and Kachemak Emergency Service Area for the purchase of a Quint apparatus in FY2015.



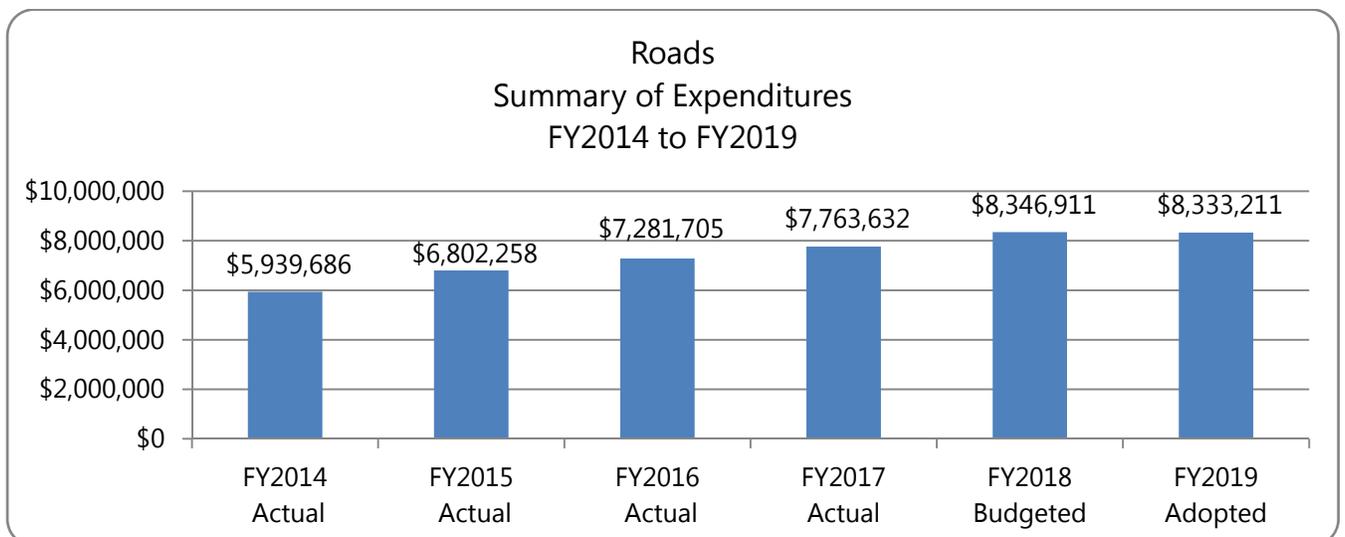
**Solid Waste**

The Solid Waste FY2019 budget is decreasing \$427,464 when compared to FY2018. All categories of the Solid Waste Department budget have contracted; personnel reduced by 1.1% due to reductions in temporary wages, supplies are down 15% with reductions in fuel, oils and lubricants as well as repair and maintenance supplies, services are down 4% reflecting reductions in utilities directly related to the leachate evaporator and contract services, and transfers are down 12% due to a reduction in the transfer to the Solid Waste Capital Project fund. The Borough’s General Fund continues to provide the majority of the funding necessary to operate the landfill. For FY2019, this amount is \$7,306,501 or approximately 89% of the revenue necessary to fund the solid waste program; this is equal to .89 mills or 8.9% of the General Fund budget.



**Road Service Area**

Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The Road Service Area (RSA) has been redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. The FY2018 budget includes funding of \$1,750,000 for the RSA Capital Project fund allowing for the Service Area to accumulate funds to support their capital projects when the grant funds are fully expended. The grants funds received from the State of Alaska are expected to be fully expended in FY2019.



## Capital Projects

The FY2019 Capital Budget includes \$1,200,000 for school district major maintenance projects. Many of the Borough's schools are more than 25 years old and are in need of increased maintenance to maintain their useful life.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$3.4M at Nikiski Fire Service Area for an approved fire station, alerting and radio upgrades as well as parking lot paving, \$235,850 at Anchor Point Fire and Emergency to complete the phased fill site located on the north end of the service area, purchase a surplus ladder truck from Central Emergency Services and station boiler replacement, \$42,053 at Bear Creek Fire to purchase turnout gear and SCBA bottles, \$795,000 at Central Emergency Services for SCBA replacements, training site improvements, data terminals, and replacement of the rescue boat, \$386,000 at North Peninsula Recreation Service Area for Nikiski Community Recreational Center remodel and a pool pressure tank and \$851,620 at South Peninsula Hospital for medical equipment.

## Tax Rates

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. Per the Code, the maximum is increased for the tax equivalent of the local payments for voter approved debt, or to meet an emergency threatening the public peace, health, or safety. The maximum mill rate that could be levied for FY2019 is 8.302 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund property tax rate for FY2019 increased to 4.70 mills. With the exception of CES whose mill rate is increasing .25 mills; service area tax rates are staying at their FY2018 levels.

## Summary Data - Governmental Functions

The following schedule is a summary of the FY2019 estimated revenues for the General Fund, special revenue funds, debt service funds, capital projects funds, and internal service funds including the amount and increases or decreases in relation to the original FY2018 budget.

<b>Revenues:</b>	FY2018 Original Revenues	FY2019 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 69,192,198	\$ 71,930,134	\$ 2,737,936
Sales Tax	29,979,123	30,578,706	599,583
Intergovernmental:			
Federal	3,026,027	3,013,743	(12,284)
State	4,698,328	4,440,064	(258,264)
Other Revenue	26,575,409	27,991,064	1,415,655
Fund Balance Appropriated, net	2,926,250	2,982,421	56,171
	<u>\$136,397,335</u>	<u>\$140,936,132</u>	<u>\$ 4,538,797</u>

Property and sales tax revenues are up by a combined 3.37% and represents approximately 74% of total revenues (not including fund balance), this compares to 72.7% for FY2018 and 73.4% for FY2017. Other information is as follows:

- Property taxes are projected to increase approximately \$2,737,936 due to the mill rate increases in the General Fund and Central Emergency Service Area and an increased in both real and oil and gas assessed values increased during the year. Since 2015, oil and gas assessed property has increased 37%. With lower oil prices being forecast for the next few years, the Borough does not expect this trend to continue.

- Sales tax revenue is expected to increase 1.0% from the prior year. Sales tax revenue continues to be impacted by the voter approved initiative that exempted non-prepared food from sales tax during the period September through May of each year. The annual impact is approximately \$3,500,000, equivalent to .42 mills. This has impacted the mill rate. School funding has increased approximately \$5.7 million since FY2015. With no growth in sales tax, property taxes have picked up a greater share of funding for schools.
- State revenues are expected to decrease 15% from the prior year. Major state revenue sources include debt reimbursement of \$2,654,392 and revenue sharing of \$830,672.
- The use of fund balance as a revenue source increased due to the General Fund expected \$1,014,149 use of fund balance, while the number of Service Areas using fund balance to support expenditure decreased due to the increase in assessed property values.

The following schedule presents a summary of the General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds appropriations for FY2019. Please note that the FY2018 amounts are based on the original assembly approved budget and do not include encumbrances and certain contingency balances carried forward from the prior year, or supplemental appropriations.

<b>Expenditures:</b>	FY2018 Original Appropriation	FY2019 Adopted	Increase (Decrease)
General Government	\$ 19,528,762	\$ 18,771,613	\$ (757,149)
Solid Waste	8,739,669	8,162,205	(577,464)
Public Safety	19,316,440	23,878,529	4,562,089
Recreation	2,378,901	2,418,903	40,002
Education	55,735,211	55,884,422	149,211
Road Maintenance	6,408,911	6,355,211	(23,700)
Hospitals	11,953,499	13,076,978	1,123,479
Internal Service	12,335,942	12,358,271	22,329
	<u>\$ 136,397,335</u>	<u>\$ 140,936,132</u>	<u>\$ 4,538,797</u>

Total FY2019 appropriations are up 3.33% when compared to the FY2018 original budget. For comparative purposes, the FY2018 budget was up 1.9% when compared to the original FY2017 budget. The primary drivers of this change include:

- Public safety increases are due to a approved Nikiski Fire Station in capital for \$3.2M, increases in personnel of \$677,000, \$390,000 in administrative service fees to provide cost sharing to the General Fund and increases in other capital projects of \$275,000.
- Solid waste costs have decreased due to tightening of the overall solid waste department budget.
- Education costs indicate an increase of approximately \$75,000 in capital projects and \$29,211 in in-kind services.

## **The Future**

In reviewing the department and service area budget requests, the Mayor considered carefully the thoughts of the management staff, service area boards, and the assembly and borough citizens. In the end, relatively few changes were made to the budgets as submitted. We believe that this budget is consistent with the Mayor's budget priorities that include:

- Delivery of Borough services at a standard of excellence.
- The highest level of local educational funding borough residents can reasonably afford and sustain.
- Providing consistent and reliable emergency services throughout the Borough.
- A high quality capital and operational maintenance program that ensures the continued use and economic value of borough assets.

- Support for the needs of borough service areas as communicated by service area residents and their elected service area boards.
- A budget that can be supported by the borough's current area-wide revenues.
- Maintenance of the borough's financial condition.

### ***Acknowledgement***

Credit is given to those who have participated in the preparation of the FY2019 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Penny Pickarsky (who coordinated this year's budget process), and Finance Department Administrative Assistant Barbara Nelson. All have put in long hours preparing this document.

We look forward to working with the borough assembly, the borough business community and all residents of the borough in making the Kenai Peninsula a great place to live, work, visit and conduct business.

Respectfully submitted,



Charlie Pierce  
Borough Mayor



Brandi Harbaugh, CPA CPFO  
Director of Finance

# **Kenai Peninsula Borough FY2019 Budget**

## **User Guide**



This user guide is a tool to guide you through the budget document. It provides some basic information about the area and its government structure. It explains the formatting of individual departmental budget sections, and the process of creating and adopting the Borough's primary planning and policy tool - the annual budget.

The user guide has been developed to answer some of the more commonly asked questions regarding the Kenai Peninsula Borough's budget and other topics.

- Under what type of government structure does the Borough operate?
- What are the Borough's areas of responsibilities or powers?
- How does the Borough and School District interrelate?
- When is the budget prepared, and how does the budget cycle operate?
- What is the Borough's basis of budgeting?
- How is the budget data organized?

### ***Brief Introduction to the Borough***

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 25,600 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2017 was 58,024.

### ***Structure***

The Borough operates under an assembly-mayor form of government. Policy-making and legislative authority are vested in a governing assembly consisting of nine members. The assembly is responsible, among other things, for passing ordinances, adopting the budget, and appointing committees. The mayor is the Borough's executive officer and is responsible for carrying out the policies and ordinances of the Borough, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The assembly and mayor are elected on a non-partisan basis. Assembly members serve three-year staggered terms, with 3 members elected each year and are elected by district. The mayor is elected at large and serves a three-year term.

### ***Powers/Areas of Responsibilities***

State of Alaska law mandates that second-class boroughs provide certain services on an areawide basis to all taxpayers. Initially, the Borough exercised three mandatory powers; assessment and tax collection, schools, and zoning. All other services must be approved by a majority of voters who are to receive the services. This gives taxpayers control over the type and level of services they receive and pay for.

Currently, the Borough has the following powers: (see page 23 for more detail)

- Areawide powers: assessment and collection of property taxes and sales tax collection for the Borough and cities within the Borough, planning, solid waste disposal, education, post secondary education, 911 emergency communications, emergency management and general administrative services.
- Nonareawide services provided by the Borough include fire protection, hospital services, emergency medical and ambulance services, recreation, senior citizen funding, road maintenance, economic development, tourism promotion, and special assessment authority for utility extensions and road improvement districts.
- The Borough also has nonareawide powers of port and harbor that are authorized but not exercised.

### ***School District***

The Kenai Peninsula Borough School District is a component unit of the Borough. The School District has its own elected board which is responsible for setting policy and expenditure appropriations. More information regarding the School District is available at their website, [www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us) or can be obtained from them at 148 North Binkley St., Soldotna, AK 99669.

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the full and true assessed value of property. The State has also established a maximum contribution, which is equal to the minimum contribution plus 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY2019, the Borough's proposed contribution is \$49,738,432; the cap amount is \$51,796,193. The Borough's sales tax revenue is estimated to fund \$30,578,706 of that amount; the balance or \$19,159,726 will come from other sources including property taxes and interest earnings.

The Borough is also responsible for the construction and capital improvement of all facilities used by the School District as well as the issuance and repayment of school construction debt.

Total funding for borough schools for FY2019 is \$54,739,994; net of State reimbursement, the amount is \$52,085,602, an amount equal to 64.54% of the Borough's General Fund budget.

### ***Basis of Accounting & Budgeting***

The basis of budgeting is explained here to assist readers of the budget document, and to provide a bridge between the budget presentation in this document and the accounting presentation in the Comprehensive Annual Financial Report (CAFR).

The Borough's governmental funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. Governmental fund budgets are developed using the modified accrual basis of accounting. Under this basis, revenues are estimated for the fiscal year if they are susceptible to accrual, e.g. amounts can be determined and will be collected within the current period. Principal and interest on general long-term debt are budgeted as expenditures when due, whereas other expenditures are budgeted for liabilities expected to be incurred during the current period.

The Borough's budgets are prepared and adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental funds and proprietary funds except capital project funds, which are adopted on a project length basis and the Solid Waste Special Revenue Fund, which is prepared on a budgetary basis. The Borough utilizes encumbrance accounting for its governmental fund types under which purchase orders, contracts and other commitments are recorded in order to set budget aside for that specific use. Encumbrances lapse and are automatically reappropriated and reencumbered as part of the subsequent year's budget. Encumbrances are recognition of commitments that will subsequently become expenditures when the goods or services are received.

The Proprietary Funds (Internal Service) budgets use a different budgetary basis from their accounting basis. Proprietary Funds use the accrual basis of accounting; however, their budgets more closely follow the modified accrual method used for governmental funds. For example, the proprietary fund budgets include capital outlay amounts for the initial purchase of fixed assets, but do not include budget amounts for depreciation of those fixed assets. For the CAFR, capital outlays are not recognized but depreciation is.

### ***Budget Process***

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2018-19, a copy of which is included on pages 31 - 34, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

The budget process begins in January with a meeting of all department heads and service area representatives. The Mayor makes a presentation on the financial condition of the Borough and a projection for the coming year, considering the economy and the legislature. The Mayor outlines his general budget policies and goals at this time, and budget preparation packets are distributed to the departments.

Throughout the remainder of January and February, the Finance Director, Controller, or Financial Planning Manager attends the various service areas budget workshop meetings and present related information. Completed department and capital budget requests are then submitted to the finance department in late February or early March. After draft budgets are prepared, budget review meetings are held with the Mayor, the Finance Director, and the appropriate department head or service area representatives. A proposed budget is then prepared and submitted to the assembly in May.

The ordinance setting the level of appropriation for the fiscal year is introduced at the first Assembly meeting in May; the resolution setting the mill rates for the General Fund and the Service Areas is presented at the first meeting in June. After holding public work sessions, the Borough Assembly approves the budgets and set the tax rates for the General Fund and Service Areas prior to June 15th.

### ***Mill Levy***

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY2019 is 8.30 mills. The mill rate proposed for FY2019 is 4.70 mills.

### ***Amending the Budget***

After the budget has been established, the Assembly may transfer appropriations between major classifications or departments by resolution; however, transfer of appropriations between funds must be done by ordinance. The Borough Mayor has the authority to transfer amounts within a department. Supplemental appropriations, except emergency appropriations, may be made by ordinance only after public hearings and Assembly approval has taken place. Emergency appropriations may be done by Assembly ordinance without a public hearing, but are only effective for 60 days. Extensions of such appropriations must go through the public hearing process.

## ***Budget Presentation and Fund Structure***

The budget document is divided into various sections: Introduction, Overview, Individual Fund detail, and the Appendix.

- The introduction section includes the table of contents, the transmittal letter, a user guide, major financial policies, the budget calendar, an organizational chart, Kenai Peninsula Borough departmental staff chart, and the appropriating ordinance.
- The overview section includes data on the Borough as a whole.
- The Fund section includes individual budgets for the General Fund, the Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. The Special Revenue Funds include Service Area Funds and other special revenue funds that are established when there are legal requirements restricting specific revenue sources to expenditures for specific purposes, which are not appropriately budgeted elsewhere.
  - Operating budgets for the General Fund, Service Area Funds, Debt Service Funds, and Internal Service Funds present detailed expenditure plans. These plans contain a mission/program description, major long term issues and concerns, current year objectives, and previous year accomplishments and performance measures. Expenditure detail is provided for each division and in summary for each department. All detail pages contain historical data for the current year budget and two prior fiscal years.
  - Capital Project budgets include detailed expenditure plans that include general objectives, a description of the current year projects that have been authorized including a brief description of the impact on future operating budgets, and a five-year plan of expenditures.
- The appendix section includes data on salary schedules, full-time equivalent employees, a glossary of terms and acronyms, various analytical data, and a schedule of fees.

## Powers of the Kenai Peninsula Borough

The Assembly of the Kenai Peninsula Borough has provided funding for the services and programs it has determined to be a priority in this budget. The left hand column (title Power) provides some sources of the legal authority for the governing body to exercise its appropriation and prioritization authority. The right hand column (titled Department), are the departments where the appropriation amount and the expenditure authority can be found that reflect the governing body's priorities. Most additional optional powers may be found in Title 29 of the Alaska Statutes and in a few additional statutes outside of Title 29.

Power	Date of Acquisition	Statutory Reference	Method of Acquisition	Department(s)
<b><u>Mandatory Areawide Powers</u></b>				
Public Schools	01/01/1964	AS 29.35.160	Mandated	Education
Assessment & Collection of Taxes	01/01/1964	AS Ch. 29.45	Mandated	Assessing/Finance
Planning, Platting, Land Use	01/01/1964	AS Ch. 29.40	Mandated	Planning
<b><u>Acquired Areawide Powers</u></b>				
Solid Waste	05/21/1974	AS 29.35.050	Ordinance	Solid Waste
Postsecondary Funding	10/02/1990	KPB 5.24.010	Election	Non-departmental
Senior Citizen Funding	10/01/1985	KPB 5.22.010	Election	Non-departmental
E911 Call taking	06/30/1985	AS 29.35.130 KPB Ord. 84-75	Ordinance	Emergency Services
Transportation	09/26/2000	AS 29.35.210(b)(1) KPB 13.10	Ordinance	Non-departmental
<b><u>Acquired Service Area Powers</u></b>				
Emergency Services	Various	AS 29.35.450	Election	Emergency Services
Road Maintenance, Improvement & Construction	10/06/1981, 10/08/1985 & 10/10/2000	AS.29.35.490 KPB 16.41	Election	Roads
Special Assessment Districts for Road Improvements	06/03/1997	AS 29.46.010 KPB 14.31	Ordinance	Assessing/Roads
Hospital	04/08/1969	AS 29.35.450 KPB 16.08 &16.24	Election	Hospital Service Areas
Recreation	07/30/1974 & 10/11/2011	AS 29.35.450 KPB 16.16 & 16.55	Election	Recreation
Senior Citizen Services	10/05/1993	AS 29.35.450	Election	Nikiski Senior Service Area
Flood Protection, Planning & Mitigation	10/14/2003	AS 29.35.450 KPB 16.50	Election	Emergency Services
<b><u>Acquired Nonareawide Powers</u></b>				
Tourism Promotion	05/15/1990	AS 29.35.210(8) KPB 19.10	Ordinance	Non-departmental
Port & Harbor	10/13/1981	AS 29.35.220(c) KPB Res. 81-128	Election	Non-departmental
Special Assessment Districts to Finance Certain Public Utility Services	04/07/1992	AS Ch. 29.46 KPB 5.35	Election & Ordinance	Assessing/Finance
Rural Development Fund Program	12/11/1990	AS 29.35.210(a)(8) KPB 19.20	Ordinance	Mayor's Office
Economic Development	02/04/1997	AS 29.35.210(a)(8) KPB 19.30	Ordinance	Mayor's Office

## Fund Structure

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

### GOVERNMENTAL FUNDS

**General Fund (100):** The General Fund is the general operating fund of the Borough. This fund accounts for all transactions not recorded in other funds and receives financial support from such sources as general property taxes, sales taxes, fees and intergovernmental revenues. Expenditures are authorized in the general budget and include such areas as administration, assessing, emergency management, river center, senior citizen funding, and planning and zoning.

**Special Revenue Funds (200-299, 600-601):** Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. State grants, education, fire and emergency medical service areas, a road service area, two road improvement funds, two recreation service area funds, the Land Trust Fund, the School Fund, the Nikiski Senior Service Area Fund, the 911 Communication Fund, the Central Kenai Peninsula Hospital Service Area, and the South Kenai Peninsula Hospital Service Area are included in the special revenue funds.

**Debt Service Funds (300-399):** The debt service funds are used to account for the payment of principal and interest on general obligation debt incurred to finance construction. Each bond issue is accounted for in a separate fund, but these separate funds are included in the budget document as one fund since the appropriation is for the single purpose of debt service on general obligation bonds.

**Capital Projects Funds (400-499):** Capital projects funds account for financial resources used for the acquisition or construction of capital projects.

### PROPRIETARY FUNDS

**Internal Service Funds (700-799):** The Borough's internal service funds (Insurance and Litigation Fund, Health Insurance Reserve Fund and the Equipment Replacement Fund) are used to account for the financing of goods and services provided to other departments of the Borough. The Insurance and Litigation fund provides the insurance requirements of the Borough and is financed through interfund charges. The Equipment Replacement Fund is used to finance the major purchases of user departments. The departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

### FIDUCIARY FUNDS

**Agency Funds (800-899):** The Borough maintains two Agency Funds. One of the funds, the Tax Agency Fund, is used to account for resources received by the Borough as an agent for other governmental units. The Borough is responsible for the collection and disbursement of taxes levied by the cities located within the Borough. These cash receipts and disbursements are recorded in the Tax Fund. The second agency fund, Special Assessment Agency Fund, was established to account for monies collected from property owners by the Borough for the construction of natural gas pipeline distribution systems and road improvements, which benefits these property owners.

### FUNDS OMITTED FROM THE BUDGET

Funds that are included in our audited financial statements but not included in this budget document are the Fiduciary Funds, the Environmental Protection Program Fund, the Disaster Relief Fund, and the Miscellaneous Grants Fund as they are budgeted on a project length basis and funding is usually dependent on outside agencies or events.

# Financial Policies

The financial policies establish the framework for overall fiscal planning and management and sets forth guidelines for both current and long-term planning. These policies are reviewed annually to assure the highest standards of fiscal management. The Mayor and the Department Director's have the primary role of reviewing financial actions and providing guidance on financial issues to the Borough Assembly.

## Overall Goals

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the Borough 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 Borough 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 (GFOA) 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 Borough'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 undesignated 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 undesignated fund balance and a positive cash balance.
- The budget must be structured so that the Assembly and the general public can readily establish the relationship between expenditures and the achievement of service objectives.
- The individual department budget submissions must be prepared with the basic assumption that the Assembly will always attempt to maintain the current tax rates.
- The budget will provide for adequate maintenance of capital plant and equipment and for its orderly replacement.
- The Borough will develop and annually update a long-range (three to five years) financial forecasting system, which will include projections of revenues, expenditures, and future costs and financing of capital improvements that are included in the capital budget.
- A balanced budget is defined as revenues, including the use of fund balance as a revenue source, equaling expenditures as long as fund balance remains within fund balance policy limits.

## **2. Debt Policies**

- The Borough will not fund current operations from the proceeds of borrowed funds.
- The Borough will consider short-term borrowing or lease/purchase contracts for financing major operating capital equipment when the Finance Director, along with the Borough's Financial Advisor, determines that this is in the Borough's best financial interest. Lease/purchase decisions should have the concurrence of the appropriate operating Manager.
- When the Borough finances capital projects by issuing bonds, it will repay the debt within a period not to exceed the expected useful life of the project.
- The Borough will maintain good communication about its financial condition with bond and credit institutions.
- The Borough will follow a policy of full disclosure in every annual financial statement and bond official statement.
- The Borough will avoid borrowing on tax anticipation and maintain an adequate fund balance.
- The Borough will endeavor to maintain a minimum bond rating for all debt issues of A or better by Moody's and Standard & Poor's rating agencies. Credit enhancements will be used to achieve higher ratings when there is an economic benefit.
- The Borough does not have a debt limit.

## **3. Revenue Policies**

- The Borough will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one-revenue source.
- The Borough will attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial, and industrial employment.
- The Borough will estimate its annual revenues by an objective, analytical process.
- The Borough, 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 Borough will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.
- The Borough should routinely identify governmental aide funding possibilities. However, before applying for and accepting intergovernmental aide, the Borough 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 aide without first reviewing the program and its merits as a budgetary increment.

## **4. Investment Policies**

- The Borough will maintain an investment policy based on the Government Finance Officers Association (GFOA) model investment policy.
- The Borough 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.
- The Borough will invest public funds in a manner that will best meet the objective specified in Chapter 5.10.010 of the Borough code of Ordinances. The relative order of importance are as follows; safety of principal, maintaining sufficient liquidity to meet the borough's cash flow requirements, and achieving a reasonable market rate of return.

## **5. Accounting, Auditing and Reporting Policies**

- The Borough will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (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).
- 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 Borough 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 Borough will make all capital improvements in accordance with an adopted capital improvements program.
- The Borough will develop a multi-year plan for capital improvements that considers its development policies and links the development process with the capital plan.
- The Borough will enact an annual capital budget based on the multi-year capital improvements program.
- The Borough 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 Borough will maintain all its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.

## **7. Fund Balance Policy**

- The Borough will maintain the fund balances and retained earnings of the various Borough operating funds at levels sufficient to maintain the borough's creditworthiness, liquidity needs, and to provide financial resources for unforeseeable emergencies.
- The Borough will not approve an appropriation from the general fund that would cause the unrestricted general fund balance to be less than the minimum unrestricted fund balance, except in an emergency expenditure or a major capital purchase.

# FY2019 Budget Calendar

October 2017						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2017						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

March 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**October 2017**  
30 Start budget document prep for new fiscal year.

**November 2017**  
15 Send notice of kickoff meeting.  
15 Send departments/service areas the forms to request staffing changes for the new fiscal year.  
15-30 Meetings with Mayor and Finance staff to discuss budget process and budget guidelines  
15-30 Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.

**December 2017**  
05-18 Schedule budget informational meetings with Service Area boards for January meeting.  
11 Due date for staffing change from departments/service areas.  
06-30 Begin scheduling budget review meetings with Mayor & administrators.  
21-30 Send budget calendars, preliminary personnel budgets, and budget forms to all Departments and Service Areas.  
30 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.

**January 2018**  
04 Get preliminary assessed value estimates from Assessor.  
10 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.  
02-31 Internal budget development process begins  
10 Send Mayor's budget guidelines memo and Finance's budget preparation information memo to all department heads and administrators.  
09-24 Finance Director/Controller/Planning Manager meet with Service Area Boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.  
26 Equipment replacement payment information provided to departments.  
30 Department budgets submitted to Finance, including department function page (mission, program description, major long term issues and concerns, current year accomplishments, new initiatives, and performance measures) and inventory of rolling stock, travel requests, budget detail, and capital project requests.

**February 2018**  
01-14 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.  
05 Provide preliminary insurance costs to departments and Service Areas.  
01-28 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.  
20-23 Begin department budget review meetings with Mayor & administrators.

**March 2018**  
01 Real Property assessment notices mailed.  
02 Request proposed fee changes from departments/service areas.  
05 Service Area Board approved budget requests submitted to Finance.  
05-20 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.  
15 Senior Citizens grant applications due.  
22 Obtain current projected revenue information from outside sources.  
22-23 Service Area Budget review meetings with Mayor and administrators.

**April 2018**  
01-21 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.  
12-19 Review draft of preliminary budget document.  
17 Service area budget presentations to the Assembly begin.  
19 FY2018 Appropriating Ordinance to assembly packet.  
19 Resolution setting school local effort amount to Assembly packet  
20 Preliminary budget completed and to the printer.  
24 Mayor's proposed budget documents presented to the Assembly.

**May 2018**  
01 Introduce appropriating budget ordinance.  
01-02 Department/Service Area budget presentations to the Assembly.  
01-05 Budget input in financial system by departments/service areas.  
05-12 Complete input of budget into budgeting system.  
24 Resolution setting the mill levy to the Assembly packet.

**June 2018**  
01 Assessor certifies final assessment roll  
05 Public hearing and final adoption of budgets and setting of mill rates.  
06-22 Update budget document to reflect final adopted budget.  
22 Roll FY2018 budget into financial system  
26 Finalize budget document for publication.  
29 Distribute published budget document.

April 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

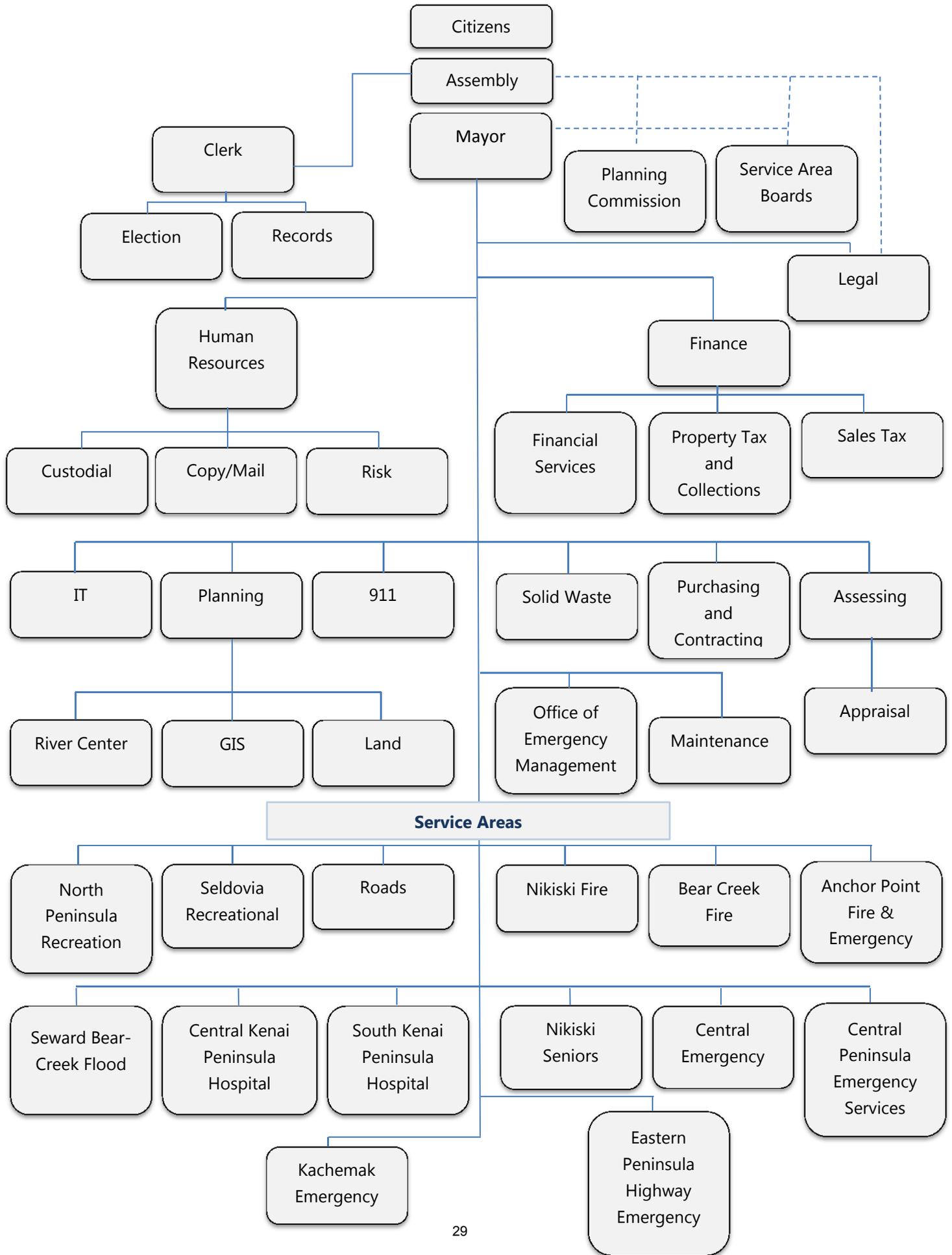
June 2018						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2018						
S	M	T	W	T	F	S
					1	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

# Kenai Peninsula Borough - Organizational Chart



## Kenai Peninsula Borough Staff

**Charlie Pierce**  
**Mayor**

John Quick  
Chief of Staff

James Baisden  
Chief of Emergency Services

---

### **Borough Departments**

Johni Blankenship  
Borough Clerk

Colette Thompson  
Borough Attorney

Stormy Brown  
Director of  
Human Resources

Brandi Harbaugh  
Director of  
Finance

Tom Anderson  
Borough Assessor

Valentina Sustaita  
Purchasing and  
Contracting Director

Max Best  
Director of  
Planning

Ben Hanson  
Director of  
Information Technology

Jack Maryott  
Director of  
Solid Waste

Scott Griebel  
Director of  
Maintenance

Dan Nelson  
Senior Manager  
Office of Emergency  
Management

Lisa Kosto  
Senior Manager  
911 Operations

---

### **Borough Service Areas**

James Baisden  
Fire Chief  
Nikiski Fire  
Service Area

Connie Bacon  
Fire Chief  
Bear Creek Fire  
Service Area

Alford Terry  
Fire Chief  
Anchor Point Fire &  
Emergency Medical  
Service Area

Roy Browning  
Fire Chief  
Central Emergency  
Service Area

Robert Ciccarella  
Fire Chief  
Kachemak  
Emergency Service  
Area

Curt Jacobson  
Board Chair  
Eastern Highway  
Peninsula Emergency  
Service Area

Valisa Higman  
Board Chair  
Seldovia Recreational  
Service Area

Rachel Parra  
Recreation Director  
North Peninsula  
Recreation Service Area

Jim Chambers  
Board Chair  
Central Emergency  
Medical Service Area

Scott Griebel  
Acting Roads Director  
Road Service  
Area

Randy Stauffer  
Board Chair  
Seward Bear Creek  
Flood Service Area

Borough Assembly  
Central Kenai  
Peninsula Hospital  
Service Area

Ralph Broshes  
Board Vice-Chair  
South Kenai  
Peninsula Hospital  
Service Area

Julie Marcinkowski  
Board Chair  
Nikiski Senior  
Service Area

Introduced by:	Mayor
Date:	05/01/18
Hearings:	05/15/18 & 06/05/18
Action:	Postponed as Amended to 06/05/18
Date:	06/05/18
Action:	Enacted as Amended
Vote:	7 Yes, 2 No, 0 Absent
Date:	07/06/18
Action:	Mayor's Line Item Veto: Peninsula Promotion
Action:	Motion to Override Failed
Vote on Override:	5 Yes, 4 No, 0 Absent
Action:	Mayor's Line Item Veto: School District Funding
Action:	Motion to Override Failed
Vote on Override:	5 Yes, 4 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2018-19**

**AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2019**

**WHEREAS,** Alaska Statute 29.35.100 and KPB 05.04.020 require that the mayor present a budget proposal to the assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

**WHEREAS,** the assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, the Internal Service Funds of the borough and setting the fee schedule;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That \$80,703,869 is appropriated in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019 as follows:

General Government Operations	\$17,133,708
Transfer to School District for Operations and In-kind Services	49,738,432
Transfer to School Debt Service	3,801,562
Transfer to Special Revenue Funds:	
Solid Waste	7,306,501
Post-Secondary Education	820,685
911 Communications Fund	300,000
Nikiski Senior Service Area	52,981
Eastern Peninsula Highway Emergency Service Area	350,000

Transfer to Capital Projects Funds:	
School Revenue	1,200,000

**SECTION 2.** The following is appropriated to the School Fund from local sources for operations purposes and in-kind services:

A. Local Effort	\$38,883,797
B. Maintenance	7,929,758
C. School District Utilities	89,900
D. School District Insurance	2,621,584
E. School District Audit	93,000
F. Custodial Services	<u>120,393</u>
Total Local Contribution per AS 14.17.410	<u>\$49,738,432</u>

**SECTION 3.** Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

**SECTION 4.** That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

Nikiski Fire Service Area	\$5,243,447
Bear Creek Fire Service Area	613,093
Anchor Point Fire and Emergency Medical Service Area	1,208,331
Central Emergency Service Area	9,506,338
Central Peninsula Emergency Medical Service Area	7,614
Kachemak Emergency Service Area	1,204,771
Eastern Peninsula Highway Emergency Area	406,800
Seward Bear Creek Flood Service Area	372,015
911 Communications	2,351,326
Kenai Peninsula Borough Road Service Area	8,333,211
Engineer's Estimate Fund	2,000
North Peninsula Recreation Service Area	2,313,598
Seldovia Recreational Service Area	69,305
Post-Secondary Education	820,685
Land Trust	1,089,705
Nikiski Senior Service Area	398,200
Solid Waste	8,212,205
Central Kenai Peninsula Hospital Service Area	9,730,289
South Kenai Peninsula Hospital Service Area	4,195,069

**SECTION 5.** That \$4,075,305 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

- SECTION 6.** That \$165,387 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- SECTION 7.** That \$446,688 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- SECTION 8.** That \$97,020 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- SECTION 9.** That \$9,469,080 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- SECTION 10.** That \$2,230,194 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- SECTION 11.** That \$1,065,250 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- SECTION 12.** That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

School Revenue	\$1,250,000
General Government	150,000
Solid Waste	50,000
911 Communications	60,000
Service Areas:	
Nikiski Fire	3,400,000
Bear Creek Fire	42,053
Anchor Point Fire & EMS	235,850
Central Emergency Services	795,000
North Peninsula Recreation	386,000
South Kenai Peninsula Hospital	851,620

- SECTION 13.** That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

Insurance and Litigation	\$4,066,156
Health Insurance Reserve	7,642,115
Equipment Replacement	650,000

- SECTION 14.** That the FY2019 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 1, 2018, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

**SECTION 15.** That funds reserved for outstanding encumbrances as of June 30, 2018 are reappropriated for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

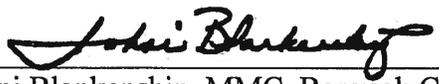
**SECTION 16.** That the fee schedule presented in the budget document is approved.

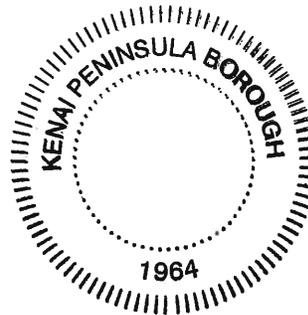
**SECTION 17.** That this ordinance takes effect at 12:01 a.m. on July 1, 2018.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF JUNE, 2018.**

  
Wayne H. Ogle, Assembly President

ATTEST:

  
Johni Blankenship, MMC, Borough Clerk



06/05/18 Vote on motion to enact as amended:

- Yes: Bagley, Carpenter, Cooper, Dunne, Hibbert, Smalley, Ogle
- No: Blakeley, Fischer
- Absent: None

06/09/18 Vote on motion to override Mayor's Veto – Peninsula Promotion:

- Yes: Bagley, Cooper, Dunne, Hibbert, Smalley
- No: Blakeley, Carpenter, Fischer, Ogle
- Absent: None

06/09/18 Vote on motion to override Mayor's Veto – School Funding:

- Yes: Bagley, Cooper, Dunne, Hibbert, Smalley
- No: Blakeley, Carpenter, Fischer, Ogle
- Absent: None



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Kenai Peninsula Borough**

**Alaska**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Kenai Peninsula Borough, Alaska, for its annual budget for the fiscal year beginning July 1, 2017.

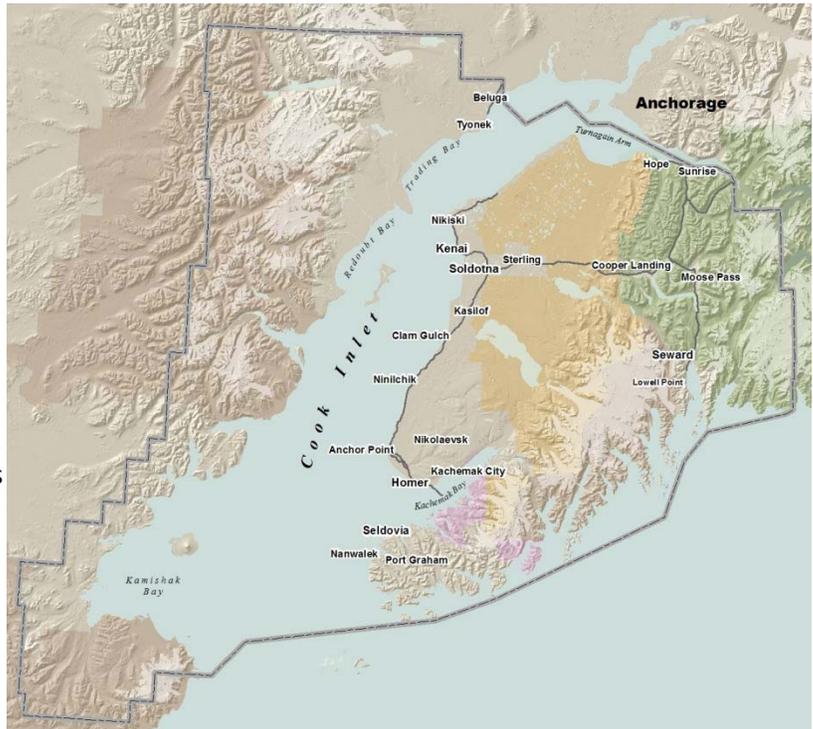
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# Kenai Peninsula Borough

<b>Date of Incorporation</b>	January 1, 1964
<b>Authority for Incorporation</b>	State of Alaska Borough Act of 1961
<b>Form of Government</b>	Second class borough, elected mayor and 9-member assembly
<b>Areawide Powers</b>	Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services
<b>Service Area Powers</b>	Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction
<b>Non-Areawide Powers</b>	Ports and harbors, tourism promotion, and special assessment authority for utility line extensions
<b>Area</b>	25,600 square miles
<b>Population</b>	58,024
<b>Emergency Services</b>	15 fire stations 2 hospitals
<b>Roads</b>	645 miles maintained
<b>Education</b>	44 schools in operation
<b>Solid Waste Disposal</b>	8 landfills 2 recycling baling facilities 5 transfer facilities 8 drop box transfer sites



Overview

<u>Contents</u>	<u>Page #</u>
Combined Revenues and Appropriations, All Fund Types.....	39
Summary of Major and Non-Major Funds in the Aggregate.....	40
Graph - Total Projected Government Revenue, Sources.....	41
Graph - Total Government Estimated Expenditures by Object.....	42
Graph - Total Government Estimated Expenditures by Function.....	43
Major Revenue Sources.....	44
Total Taxable Valuation and Tax Rates.....	46
Property Tax Exemptions – Fiscal Year 2019 (2018 Tax Year).....	47
Overlapping Mill Rates.....	48
Mill Rate History.....	49
Interfund Transfers.....	50
Interdepartmental Charges.....	51

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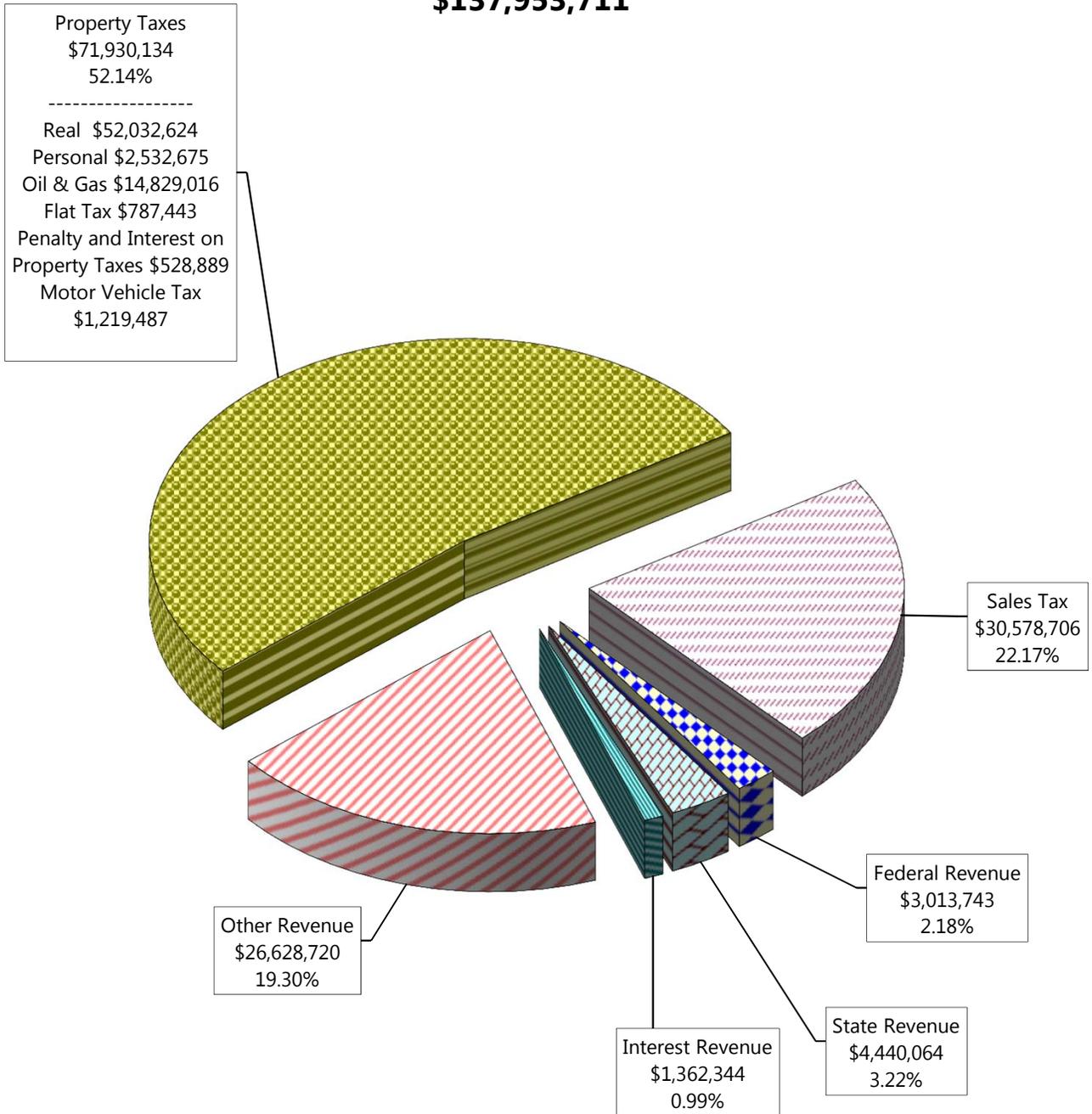
**Kenai Peninsula Borough  
Combined Revenues and Appropriations  
All Fund Types  
Fiscal Year 2019**

	<b>FY2019 General Fund</b>	<b>FY2019 Special Revenue Fund</b>	<b>FY2019 Debt Service Fund</b>	<b>FY2019 Capital Projects Fund</b>	<b>FY2019 Internal Service Fund</b>	<b>FY2019 Total (Memorandum Only)</b>	<b>FY2018 Projected Total All Fund Types</b>	<b>FY2017 Actual Total All Fund Types</b>
Revenues:								
Property Taxes:								
Real	\$ 29,814,633	\$ 22,217,991	\$ -	\$ -	\$ -	\$ 52,032,624	\$ 50,237,991	\$ 47,420,260
Personal	1,452,742	1,079,933	-	-	-	2,532,675	2,520,127	2,641,941
Oil & Gas (AS 43.56)	7,137,448	7,691,568	-	-	-	14,829,016	14,010,728	13,910,556
Penalty & Interest	462,442	66,447	-	-	-	528,889	529,572	531,439
Flat Tax	560,000	227,443	-	-	-	787,443	787,443	688,159
Motor Vehicle Tax	712,000	507,487	-	-	-	1,219,487	1,223,702	1,216,248
Total Property Taxes	40,139,265	31,790,869	-	-	-	71,930,134	69,309,563	66,408,603
Sales Tax	30,578,706	-	-	-	-	30,578,706	29,979,123	30,400,062
Federal Revenue	2,740,000	-	273,743	-	-	3,013,743	3,060,587	3,821,182
State Revenue	4,440,064	-	-	-	-	4,440,064	4,962,463	8,656,121
Interest Revenue	685,000	396,765	-	171,267	109,312	1,362,344	1,472,984	740,837
Other Revenue	250,000	14,566,847	-	-	11,811,873	26,628,720	25,143,663	24,300,809
Total Revenues	78,833,035	46,754,481	273,743	171,267	11,921,185	137,953,711	133,928,383	134,327,614
Other Financing Sources/Transfers	-	59,016,708	17,275,181	6,360,000	-	82,651,889	84,446,618	82,019,209
Total Revenue and Other Financing Sources	78,833,035	105,771,189	17,548,924	6,531,267	11,921,185	220,605,600	218,375,001	216,346,823
Appropriations:								
Expenditures/Expenses								
Personnel	14,338,460	24,842,442	-	-	532,329	39,713,231	39,488,849	37,086,000
Supplies	190,640	2,413,373	-	-	9,580	2,613,593	2,712,044	2,107,113
Services	3,937,113	19,888,923	-	-	11,816,362	35,642,398	36,893,251	32,854,069
Debt Service	-	-	17,548,924	-	-	17,548,924	15,699,841	14,088,440
Capital Outlay	81,670	476,404	-	5,929,944	-	6,488,018	5,948,423	15,639,391
Payment to School District	-	38,883,797	-	-	-	38,883,797	38,883,797	38,583,417
Interdepartmental Charges	(1,414,175)	229,767	-	1,230,579	-	46,171	(1,424,386)	(1,379,380)
Total Expenditures/Expenses	17,133,708	86,734,706	17,548,924	7,160,523	12,358,271	140,936,132	138,201,819	138,979,050
Other Financing Uses/Transfers	63,570,161	19,081,728	-	-	-	82,651,889	84,446,618	82,019,209
Total Appropriations and Other Financing Uses	80,703,869	105,816,434	17,548,924	7,160,523	12,358,271	223,588,021	222,648,437	220,998,259
Net Results From Operations	(1,870,834)	(45,245)	-	(629,256)	(437,086)	(2,982,421)	(4,273,436)	(4,651,436)
Projected Lapse	856,685	1,358,661	-	-	-	2,215,346	2,408,748	-
Change in Fund Balance/ Retained Earnings	(1,014,149)	1,313,416	-	(629,256)	(437,086)	(767,075)	(1,864,688)	(4,651,436)
Beginning Fund Balance/ Retained Earnings	18,399,293	28,391,104	-	12,996,112	11,242,595	71,029,104	70,482,139	75,133,575
Ending Fund Balance/ Retained Earnings	\$ 17,385,144	\$ 29,704,520	\$ -	\$ 12,366,856	\$ 10,805,509	\$ 70,262,029	\$ 71,029,104	\$ 70,482,139

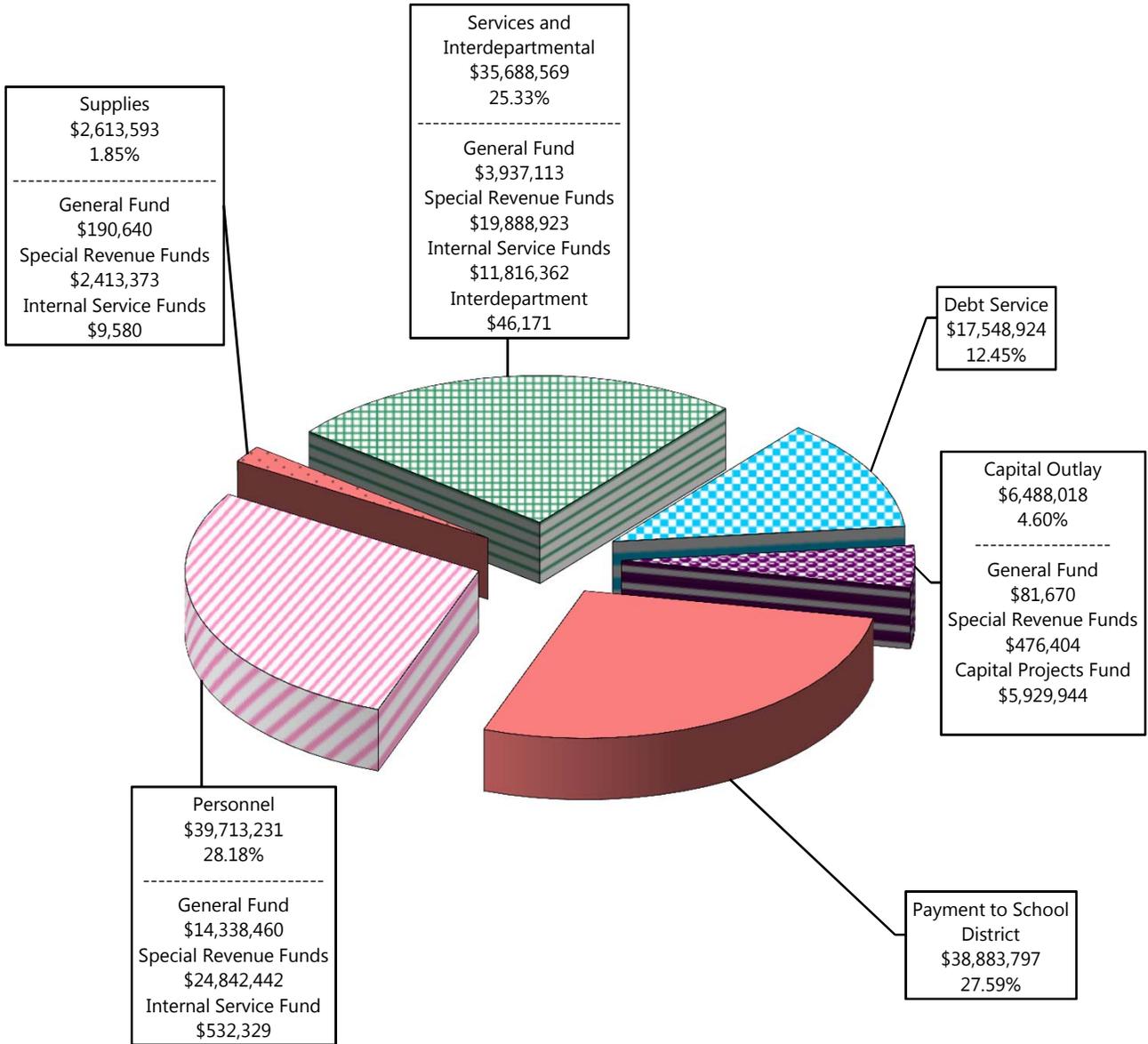
**Kenai Peninsula Borough**  
**Summary of Major Funds and Non-Major Funds in the Aggregate**  
**Prior Year, Current Year and Adopted Budget**

	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2017 Actual	FY2018 Forecast Budget	FY2019 Assembly Adopted	FY2017 Actual	FY2018 Forecast Budget	FY2019 Assembly Adopted
<b>Revenues:</b>						
Property Taxes:						
Real	\$ 26,823,764	\$ 28,548,747	\$ 29,814,633	\$ 20,596,496	\$ 21,689,244	\$ 22,217,991
Personal	1,516,639	1,445,197	1,452,742	1,125,302	1,074,930	1,079,933
Oil & Gas (AS 43.56)	6,554,687	6,608,700	7,137,448	7,355,869	7,402,028	7,691,568
Penalty and Interest	473,179	463,041	462,442	58,260	66,531	66,447
Flat Tax	465,849	560,000	560,000	222,310	227,443	227,443
Motor Vehicle Tax	708,224	712,000	712,000	508,024	511,702	507,487
Total Property Taxes	<u>36,542,342</u>	<u>38,337,685</u>	<u>40,139,265</u>	<u>29,866,261</u>	<u>30,971,878</u>	<u>31,790,869</u>
Sales Tax	30,400,062	29,979,123	30,578,706	-	-	-
Federal Revenue	3,287,614	2,740,000	2,740,000	533,568	34,560	273,743
State Revenue	4,698,998	4,857,463	4,440,064	3,957,123	105,000	-
Interest Revenue	492,658	855,000	685,000	248,179	617,984	677,344
Other Revenue	405,749	250,000	250,000	23,895,060	24,893,663	26,378,720
Total Revenues	<u>75,827,423</u>	<u>77,019,271</u>	<u>78,833,035</u>	<u>58,500,191</u>	<u>56,623,085</u>	<u>59,120,676</u>
<b>Other Financing Sources:</b>						
Transfers From Other Funds:	193	-	-	82,019,016	84,446,618	82,651,889
Total Other Financing Sources	<u>193</u>	<u>-</u>	<u>-</u>	<u>82,019,016</u>	<u>84,446,618</u>	<u>82,651,889</u>
Total Revenues and Other Financing Sources	<u>75,827,616</u>	<u>77,019,271</u>	<u>78,833,035</u>	<u>140,519,207</u>	<u>141,069,703</u>	<u>141,772,565</u>
<b>Expenditures:</b>						
Personnel	13,520,086	14,529,597	14,338,460	23,565,914	24,959,252	25,374,771
Supplies	133,281	259,651	190,640	1,973,832	2,452,393	2,422,953
Services	4,048,866	4,820,235	3,937,113	81,477,060	86,656,654	88,138,006
Capital Outlay	84,071	95,210	81,670	15,555,320	5,853,213	6,406,348
Interdepartmental Charges	(1,026,778)	(984,631)	(1,414,175)	(352,602)	(439,755)	1,460,346
Total Expenditures	<u>16,759,526</u>	<u>18,720,062</u>	<u>17,133,708</u>	<u>122,219,524</u>	<u>119,481,757</u>	<u>123,802,424</u>
<b>Other Financing Uses:</b>						
Operating Transfers Out	61,612,899	64,041,341	63,570,161	20,406,310	20,405,277	19,081,728
Total Other Financing Uses	<u>61,612,899</u>	<u>64,041,341</u>	<u>63,570,161</u>	<u>20,406,310</u>	<u>20,405,277</u>	<u>19,081,728</u>
Total Expenditures and Operating Transfers	<u>78,372,425</u>	<u>82,761,403</u>	<u>80,703,869</u>	<u>142,625,834</u>	<u>139,887,034</u>	<u>142,884,152</u>
Net Results From Operations	(2,544,809)	(5,742,132)	(1,870,834)	(2,106,627)	1,182,669	(1,111,587)
Projected Lapse	-	907,398	856,685	-	1,501,350	1,358,661
Change in Fund Balance	(2,544,809)	(4,834,734)	(1,014,149)	(2,106,627)	2,684,019	247,074
Beginning Fund Balance	25,778,836	23,234,027	18,399,293	49,354,739	47,248,112	57,901,942
Ending Fund Balance	<u>\$ 23,234,027</u>	<u>\$ 18,399,293</u>	<u>\$ 17,385,144</u>	<u>\$ 47,248,112</u>	<u>\$ 57,901,942</u>	<u>\$ 58,149,016</u>

## Total Projected Government Revenues Sources - FY2019 \$137,953,711



## Total Government Estimated Expenditures FY2019 - By Object \$140,936,132

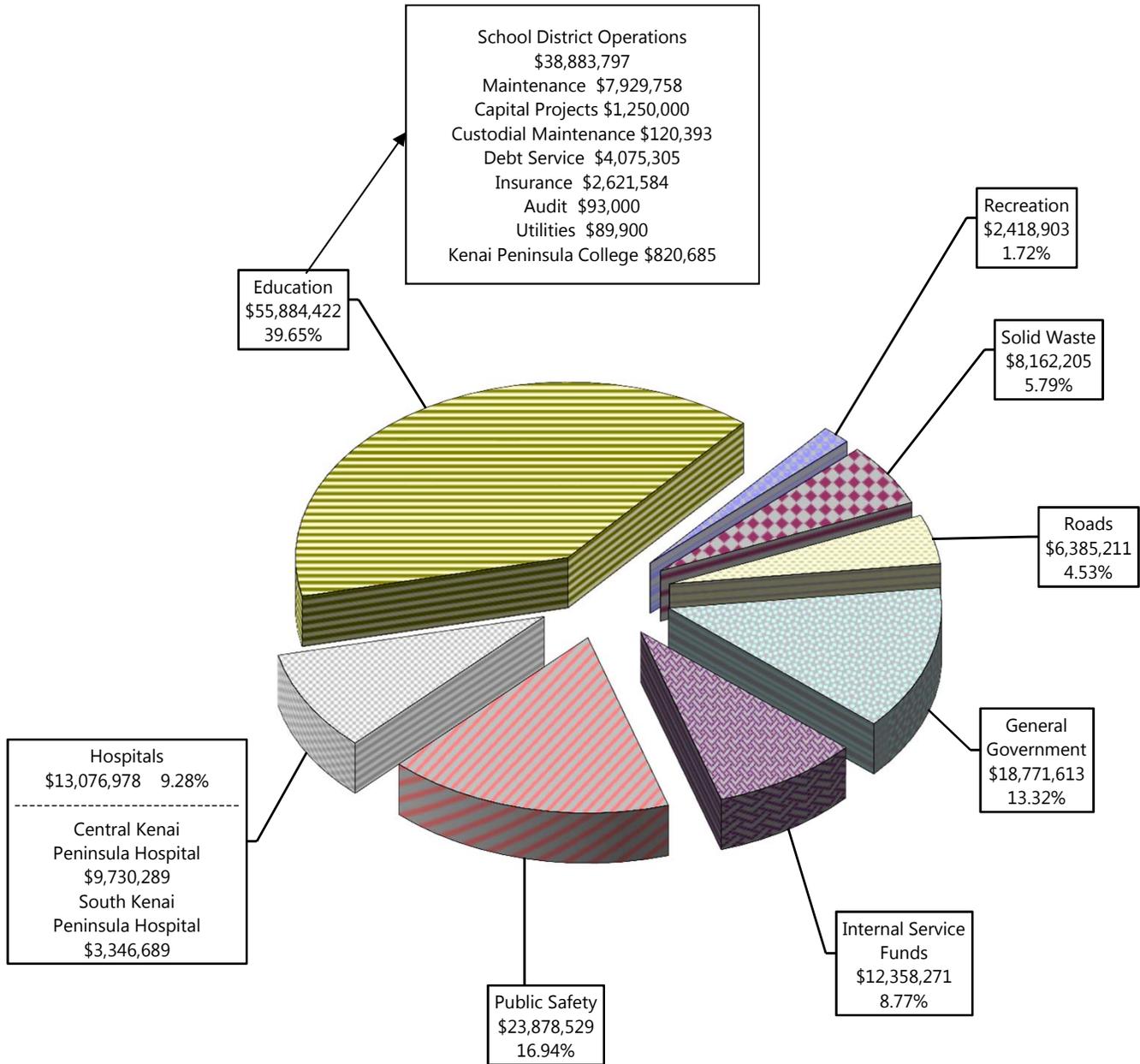


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	( \$1,414,175)
Special Revenue Funds:	\$ 229,767
<u>Capital Project Funds:</u>	<u>\$1,230,579</u>
Other Funds*	\$ 46,171

\*Included in the interdepartmental charges are charges to other funds that are project length or grant funded and are not included in this budget document.

# Total Government Estimated Expenditures FY2019 - By Function \$140,936,132



# Major Revenue Sources

## OVERVIEW

Revenue projections are based on 3 methods of determination. Those methods are 1) advice/information received from an expert or department head; 2) analysis of trends and economic forecasts; 3) estimates from the State of Alaska and the various Federal Government Agencies.

## PROPERTY TAXES

**Real, Personal and Oil Property Taxes:** The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The total estimated taxable assessed value for the Borough for FY2019 is \$8,177,547,000.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240.

The State of Alaska also requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030). Two of the most significant exemptions in terms of dollars are the Senior Citizen and ANSCA native exemptions. In FY2019 (not including governmental property that has been exempted), these exemptions represent approximately \$7.1 million in property tax not collected in the General Fund, borough wide the estimated amount is \$12.5 million. In addition, the Borough has granted optional exemptions. In FY2019, these optional exemptions represent approximately \$4.8 million in property tax not collected for the General Fund; borough wide the estimated amount is \$8.7 million. See page 47 for the estimated exemption amount for the Borough's General Fund.

**Penalty and Interest on Taxes Receivable:** A.S. Title 29.45.250 and Kenai Peninsula Borough Code of Ordinances 05.12.080 outline the deadlines for payment and the rates of penalty and interest for late or nonpayment of taxes. Each service area of the Borough earns the interest on delinquent payments due its service area; however, the General Fund retains all penalties to offset costs involved with collections.

**Motor Vehicle Tax:** A.S. Title 28.10.431 and Kenai Peninsula Borough Code of Ordinances 05.12.245 authorizes the State of Alaska to collect personal property tax on registered motor vehicles based on a schedule outlined within A.S. 28.10.431, or an amount imposed by the municipality through passage of an ordinance. The tax is collected at the time of vehicle registration by the Department of Public Safety Motor Vehicle Division and remitted to the Borough monthly, less an administrative fee of 8%.

## SALES TAX

A.S. Title 29.45.650 - 29.45.710 and Kenai Peninsula Borough Code of Ordinances 05.18.100 - 05.18.900 authorize the Borough and each of the five cities within the Borough to levy and collect sales tax on all retail sales, rents, and services made or rendered within the Borough based on the gross sales of the seller. The current Borough rate is 3% and is collected on sales, rentals and services made or rendered within the Borough, subject to the exemptions that have been provided by code. The sales tax shall be applied only to the first \$500 of each separate sale. During the October 7, 2008 municipal election, voters passed an initiative which exempts all sales of non-prepared food items from the Borough Sales Tax from September 1 to May 31 of each year. This initiative took effect January 1, 2009.

The Borough also collects sales tax on behalf of the cities within the Borough, which have various rates from 2% - 4.5%, and remits the tax that has been collected to them monthly.

Interest and penalty are assessed on delinquent sales taxes. The interest rate is set at 10% per annum, and penalty is assessed at 5% of the taxes due per month, up to a maximum of 10%.

## FEDERAL REVENUES

**Payment in Lieu of Taxes:** A pro rata payment for federally-owned entitlement land is authorized by Chapter 69, 31 USC, Section 6902, based on the number of acres of federal lands within the Borough and the Borough population. However, the payment may not exceed a statutory limit. Funds received may be used for any governmental purpose. The estimated amount for FY2019 is \$2,600,000.

**Civil Defense:** A.S. Title 26.20.030 authorizes reciprocal aid agreements between the State of Alaska and other governments. In cooperation with the Federal government, the State and the Borough have established procedures to provide protection should a disaster occur. Reimbursement up to \$140,000 for operations is received from the Federal government through the Alaska Department of Military and Veterans Affairs.

**National Forest Receipts:** In accordance with 43-CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds have not been included in the FY2019 budget pending funding of the program by Congress.

## **STATE REVENUES**

**School Debt Reimbursement:** A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2019 the Borough's entitlement for debt reimbursement is projected to be \$2,654,392.

**Community Assistance Program (CAP) formerly called Community Revenue Sharing:** During FY17 the State of Alaska legislature passed SB 210 which changed the Community Revenue Sharing Program to the Community Assistance Program. The FY2019 budget includes funding of \$830,672 for the CAP program, which is a decrease of \$251,293 from FY2018 amount received for Community Assistance Program. Funding of this programs past FY2019 is uncertain.

**Fisheries Taxes:** A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2019 is \$750,000.

**Electric and Telephone Cooperative:** A.S. Title 10.25.570 refunds to the Borough the gross revenue

taxes collected from the electric and telephone cooperatives of the Borough for activities outside cities of the Borough, less an administrative fee for collection.

## **OTHER REVENUES**

Other revenues include service charges and fees for foreclosure, recording fees, election judge services, data processing charges, plat filing fees, fire service training seminars, ambulance service fees, recreation program admissions, and land sales and leases. In the internal service funds, other revenue includes amounts received from other funds for insurance premiums and repayment for equipment purchases.

**E911 service charges** are authorized by the Alaska legislature as a surcharge on local telephone exchange lines for operation of the enhanced 911 system.

**Solid waste disposal fees** are those fees collected at each of the Borough landfill sites for certain commercial/business waste.

**Miscellaneous** revenues are those that may be nonrecurring receipts for cash received, and are generally insignificant amounts.

**Interest** is primarily interest on investments and land sales. Kenai Peninsula Borough Code of Ordinances 5.10.010 - 5.10.120 established the investment policies of the Borough; and through the use of pooled funds, the interest earned from those investments is allocated on an equity basis to special revenue funds, special revenue capital projects funds, enterprise funds, and internal service funds.

## **OTHER FINANCING SOURCES**

**Sale of Fixed Assets:** This revenue is derived from the sale of fixed assets by sealed bid or at public auction.

**Transfers from Other Funds:** This source of funding includes interfund transfers for services provided by one fund to another fund and transfers from special revenue operating funds to capital projects and debt service funds. Major transfers from the General Fund include those made for school operations, debt service, solid waste operations, and capital improvements.

**Total Taxable Valuation and Tax Rates**  
**Taxable Assessed Valuation in \$1,000s**

	<b>Real</b>	<b>Personal</b>	<b>Oil</b>	<b>Total Taxable Valuation</b>	<b>Tax Rate (Mills)</b>	<b>Tax Revenues Penalties, Interest</b>
Borough	\$ 6,343,539	\$ 315,402	\$ 1,518,606	\$ 8,177,547	4.70	\$ 39,427,265
Anchor Point Fire & Emergency Medical	229,061	26,832	149,085	404,978	2.75	1,118,888
Bear Creek Fire	171,480	1,324	2,696	175,500	3.25	572,958
Central Emergency Services	2,663,292	116,555	117,691	2,897,538	2.85	8,323,067
Central Peninsula Emergency Medical	5,933	848	-	6,781	1.00	7,614
Central Peninsula Hospital	4,038,410	193,920	1,274,303	5,506,633	0.01	56,205
Kachemak Emergency	411,291	6,469	-	417,760	2.60	1,091,015
Nikiski Fire	665,782	43,289	1,105,937	1,815,008	2.70	4,918,960
Nikiski Senior	590,311	36,831	1,097,892	1,725,034	0.20	345,278
North Peninsula Recreation	665,782	44,262	1,147,184	1,857,228	1.00	1,866,777
Road Service Area	4,110,711	194,900	1,453,348	5,758,959	1.40	8,118,016
Seldovia Recreational	67,997	804	-	68,801	0.75	54,625
Seward Bear Creek Flood	436,279	20,293	15,946	472,518	0.75	367,504
South Peninsula Hospital	1,569,587	93,632	228,357	1,891,576	2.30	4,442,475

**Property Tax Exemptions - Fiscal Year 2019 (Applicable to 2018 Tax Year)**  
**General Fund - 4.70 Mills**

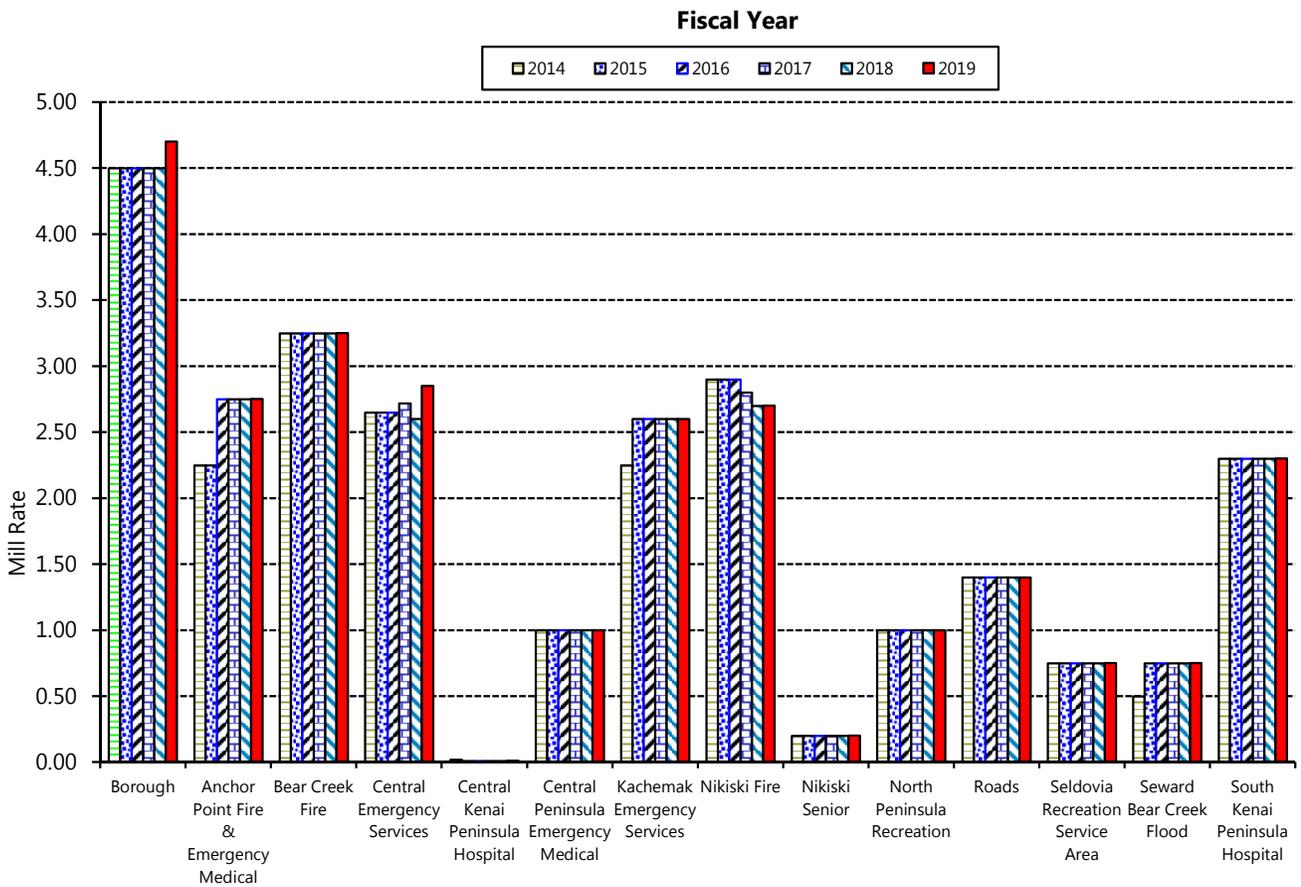
	<b>Exempt General Fund Assessed Value (\$1,000)</b>	<b>General Fund Count</b>	<b>Exempted General Fund Tax Revenue</b>	<b>Exempted General Fund &amp; Service Area Funds Tax Revenue</b>
<b>MANDATORY EXEMPTIONS</b>				
\$150,000 Senior Citizen	\$ 676,071	4,937	\$ 3,177,534	\$ 5,678,866
ANCSA Native	836,841	1,848	3,933,153	6,857,021
Cemetery	1,549	11	7,280	8,813
Charitable	63,106	162	296,598	393,620
Disabled Veteran	46,431	341	218,226	410,944
Electric Cooperative	18,687	111	87,829	117,533
Government	7,961,995	4,767	37,421,377	60,712,659
Hospital	4,813	2	22,621	33,413
Housing Authority	14,206	51	66,768	106,679
Mental Health Trust	114,048	146	536,026	1,096,131
Multi-Purpose Senior Center	4,007	7	18,833	35,332
Native Allotment (BIA)	31,127	264	146,297	232,150
Religious (Real and PPV)	109,418	220	514,265	841,731
State Educational	87,408	34	410,818	483,371
University	80,566	189	378,660	604,926
Veterans	2,888	10	13,574	21,180
<b>Total Mandatory Exemptions</b>	<b>\$ 10,053,161</b>	<b>13,100</b>	<b>\$ 47,249,859</b>	<b>\$ 77,634,369</b>
<b>OPTIONAL EXEMPTIONS</b>				
\$10,000 Volunteer Firefighter/EMS	474	48	2,228	3,944
\$50,000 Homeowner - Borough	521,879	10,919	2,452,831	4,451,735
\$100,000 Personal Property	29,996	1,111	140,981	216,761
\$150,000 Senior Citizen - Borough Only	370,166	3,825	1,739,780	3,126,411
Community Purpose (Real and PPV)	67,833	181	318,815	511,791
Disabled Veteran - Borough Only	47,753	269	224,439	423,070
River Restoration & Rehabilitation	81	12	381	705
<b>Total Optional Exemptions</b>	<b>\$ 1,038,182</b>	<b>16,365</b>	<b>\$ 4,879,455</b>	<b>\$ 8,734,417</b>
<b>TOTAL ALL KPB EXEMPTIONS</b>	<b>\$ 11,091,343</b>		<b>\$ 52,129,314</b>	<b>\$ 86,368,786</b>
<b>DEFERMENTS</b>				
Agriculture Deferment	4,794	80	21,573	48,249
Conservation Easement Deferment	1,979	27	8,906	19,788
<b>Total Deferments</b>	<b>6,773</b>	<b>107</b>	<b>\$ 30,479</b>	<b>\$ 68,037</b>
<b>TAX CREDITS - amt deducted from actual taxes owed.</b>				
Disabled Resident up to \$500 tax credit - Borough		297		
<b>Total Tax Credits</b>		<b>297</b>	<b>\$ -</b>	<b>\$ -</b>

## Overlapping Mill Rates

TCA	Tax Code Area	Service		NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road	Total	Total	Difference
		Area	Borough									Service Area	FY2019	FY2018	FY2018 MILL/ FY2019 MILL
68	Anchor Point Fire and Emergency Medical	2.75	4.70								2.30	1.40	11.15	10.95	0.20
57	Bear Creek Fire	3.25	4.70					0.75				1.40	10.10	9.90	0.20
58	Central Emergency Services (CES)	2.85	4.70							0.01		1.40	8.96	8.51	0.45
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.70								2.30	1.40	9.40	9.20	0.20
61	Central Peninsula Hospital (WEST) (CPH)	0.01	4.70									1.40	6.11	5.91	0.20
63	Central Peninsula Hospital (EAST) (CPH)	0.01	4.70			1.00						1.40	7.11	6.91	0.20
81	Kachemak Emergency Services (KES)	2.60	4.70								2.30	1.40	11.00	10.80	0.20
53	Nikiski Fire (NFSA)	2.70	4.70				1.00			0.01		1.40	9.81	9.61	0.20
55	Nikiski Senior	0.20	4.70	2.70			1.00			0.01		1.40	10.01	9.81	0.20
54	North Peninsula Recreation (NPR)	1.00	4.70		2.85					0.01		1.40	9.96	9.51	0.45
67	Road Service Area	1.40	4.70										6.10	5.90	0.20
11	Seldovia Recreation (SRSA)	0.75	4.70									1.40	6.85	6.65	0.20
43	Seward Bear Creek Flood (SBCF)	0.75	4.70									1.40	6.85	6.65	0.20
52	South Peninsula Hospital (SPH)	2.30	4.70										7.00	6.80	0.20
65	South Peninsula Hospital (Roads) / (SPH)	2.30	4.70									1.40	8.40	8.20	0.20
20	City of Homer	4.50	4.70								2.30		11.50	11.30	0.20
21	City of Homer- ODLA	14.46	4.70								2.30		21.46	21.26	0.20
80	City of Kachemak	1.00	4.70								2.30		8.00	7.80	0.20
30	City of Kenai	4.35	4.70							0.01			9.06	8.86	0.20
10	City of Seldovia	7.50	4.70					0.75					12.95	12.75	0.20
40	City of Seward	3.84	4.70						0.75				9.29	8.37	0.92
41	City of Seward Special	3.84	4.70						0.75				9.29	8.37	0.92
70	City of Soldotna	0.50	4.70		2.85					0.01			8.06	7.61	0.45

## Mill Rate History

	Fiscal Year					
	2014	2015	2016	2017	2018	2019
Borough	4.50	4.50	4.50	4.50	4.50	4.70
Service Areas:						
Anchor Point Fire & Emergency Medical	2.25	2.25	2.75	2.75	2.75	2.75
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.65	2.65	2.65	2.72	2.60	2.85
Central Kenai Peninsula Hospital	0.02	0.01	0.01	0.01	0.01	0.01
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
Kachemak Emergency Services	2.25	2.60	2.60	2.60	2.60	2.60
Nikiski Fire	2.90	2.90	2.90	2.80	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.50	0.75	0.75	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



## Interfund Transfers Fiscal Year 2019

		Transfers In									
		Special Revenue Funds									
Transfers Out	General Fund	Central Emergency	Eastern Peninsula Highway Emergency	School Fund	Post- secondary Education	911 Fund	Nikiski Seniors	RIAD Match Fund	Solid Waste	Debt Service	Capital Projects
	\$ 63,570,161	-	350,000	\$ 49,738,432	\$ 820,685	\$ 300,000	\$ 52,981		\$ 7,306,501	\$ 3,801,562	\$ 1,200,000
Special Revenue Funds:											
Nikiski Fire	563,981	-		-	-	63,981	-	-	-	-	500,000
Bear Creek Fire	147,020	-		-	-	-	-	-	-	97,020	50,000
Anchor Point Fire		-		-	-	-	-	-	-	-	-
& Emergency Medical	174,780	-		-	-	14,780	-	-	-	-	160,000
Central Emergency Services	1,141,892	-		-	-	145,204	-	-	-	446,688	550,000
Kachemak Emergency Services	181,917	-		-	-	16,530	-	-	-	165,387	-
Central Peninsula											
Emergency Medical	7,614	7,614		-	-	-	-	-	-	-	-
North Peninsula Recreation	350,000	-		-	-	-	-	-	-	-	350,000
Road Service Area	1,950,000	-		-	-	-	-	200,000	-	-	1,750,000
Solid Waste	1,165,250	-		-	-	-	-	-	-	1,065,250	100,000
Central Kenai Peninsula Hospital	9,469,080	-		-	-	-	-	-	-	9,469,080	-
South Kenai Peninsula Hospital	3,930,194	-		-	-	-	-	-	-	2,230,194	1,700,000
	\$ 82,651,889	\$ 7,614		\$ 49,738,432	\$ 820,685	\$ 540,495	\$ 52,981	\$ 200,000	\$ 7,306,501	\$ 17,275,181	\$ 6,360,000

## Interdepartmental Charges Fiscal Year 2019

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
General Fund:				
Purchasing	\$ 223,250	\$ -	\$ 223,250	\$ -
Capital Projects	373,379	-	-	373,379
Planning	95,794	-	95,794	-
Non-departmental	-	-	-	-
Special Revenue Funds:				
School Fund-Maintenance	385,000	(170,000)	55,000	500,000
Admin Service Fee	600,000	600,000	-	-
Misc. Capital Projects & Grants	280,000	280,000	-	-
	\$ 1,957,423	\$ 710,000	\$ 374,044	\$ 873,379

Interdepartmental charges represent the cost of services provided by a department or division to another department or division. The Borough's policy is to budget 100% of staff time within each oversight department and then charge/allocate the cost of work done to the respective department receiving the service. Included in the interdepartmental charges are charges to other funds that are project length or grant funded and are not included in this budget document.

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## **General Fund**

The General Fund is the general operating fund of the Borough. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal activities such as general government, assessing, finance, legal, planning, along with funding for schools, solid waste, etc. These activities are funded primarily by property taxes, sales taxes and intergovernmental revenues.

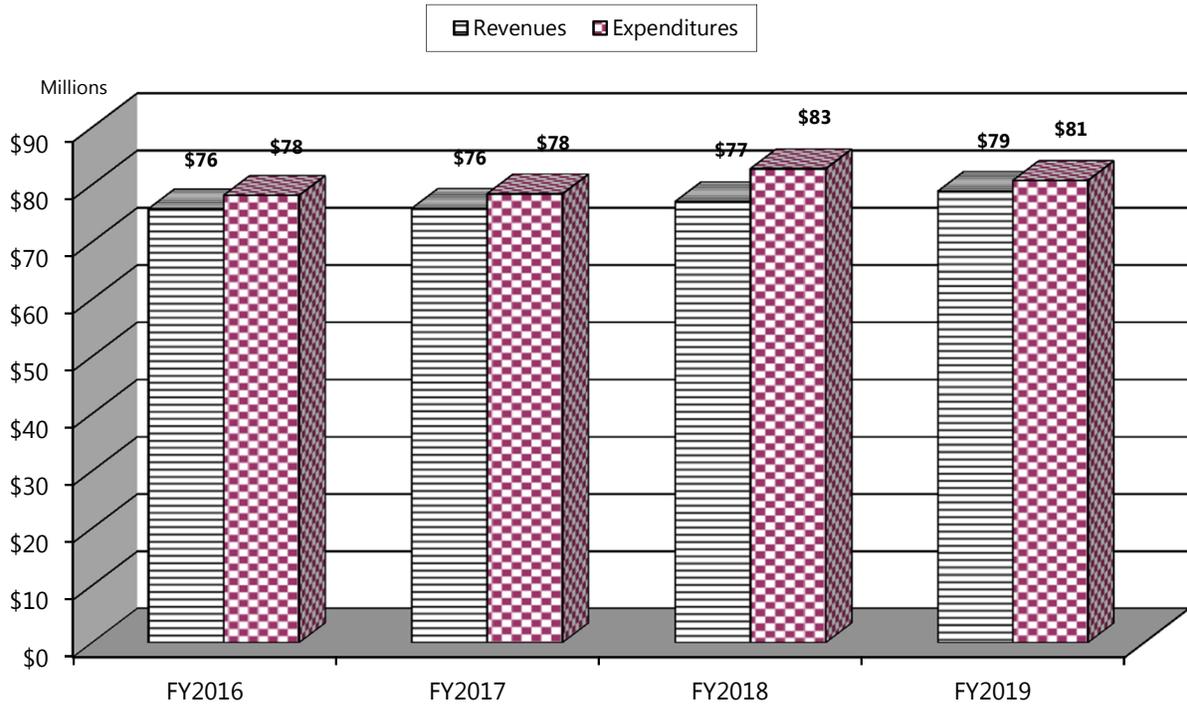
	<b><u>Page #</u></b>
Financial Summary Information.....	55
Total General Fund Expenditures.....	58
Mill rate equivalent information.....	60
 Individual department budgets:	
Assembly:	
Administration.....	62
Assembly Clerk.....	64
Elections.....	66
Records Management.....	68
Assembly Department Totals.....	70
Mayor:	
Administration.....	72
Purchasing and Contracting.....	74
Emergency Management - Administration.....	78
Human Resources - Administration / Human Resources.....	82
Human Resources - Homer and Seward Annex.....	84
Human Resources - Printing/Mail.....	88
Human Resources - Custodial Maintenance.....	90
Human Resources Department Totals.....	92
Information Technology-Administration.....	94
Legal-Administration.....	98
Finance:	
Administration.....	102
Financial Services.....	104
Property Tax and Collections.....	108
Sales Tax.....	112
Finance Department Totals.....	116
Assessing:	
Administration.....	118
Appraisal.....	122
Assessing Department Totals.....	125
Resource Planning:	
Administration.....	126
Geographic Information System.....	130
River Center.....	134
Resource Planning Department Totals.....	138
Senior Citizens Grant Program.....	140
Business and Economic Development.....	142
Non-Departmental.....	144
 Total General Fund.....	 145

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**Fund: 100 General Fund**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	5,742,736	6,013,762	6,338,989	6,344,166	6,343,539	6,343,539	6,406,974	6,535,113
Personal	297,106	334,593	316,943	327,709	315,402	318,556	321,742	324,959
Oil & Gas (AS 43.56)	1,224,525	1,467,353	1,468,600	1,468,600	1,518,606	1,473,048	1,428,857	1,428,857
<b>Total Taxable Values</b>	<b>7,264,367</b>	<b>7,815,708</b>	<b>8,124,532</b>	<b>8,140,475</b>	<b>8,177,547</b>	<b>8,135,143</b>	<b>8,157,573</b>	<b>8,288,929</b>
Mill Rate	4.50	4.50	4.50	4.50	4.70	4.70	4.70	4.70
Revenues:								
Property Taxes:								
Real	\$ 25,809,011	\$ 26,823,764	\$ 28,525,451	\$ 28,548,747	\$ 29,814,633	\$ 29,814,633	\$ 30,112,778	\$ 30,715,031
Personal	1,372,333	1,516,639	1,397,719	1,445,197	1,452,742	1,467,269	1,481,944	1,496,761
Oil & Gas (AS 43.56)	5,510,364	6,554,687	6,608,700	6,608,700	7,137,448	6,923,326	6,715,628	6,715,628
Penalty and Interest	451,705	473,179	463,041	463,041	462,442	462,442	462,442	462,442
Flat Tax	462,966	465,849	560,000	560,000	560,000	560,000	560,000	560,000
Motor Vehicle Tax	711,148	708,224	712,000	712,000	712,000	712,000	712,000	712,000
<b>Total Property Taxes</b>	<b>34,317,527</b>	<b>36,542,342</b>	<b>38,266,911</b>	<b>38,337,685</b>	<b>40,139,265</b>	<b>39,939,670</b>	<b>40,044,792</b>	<b>40,661,862</b>
Sales Tax	30,116,611	30,400,062	29,979,123	29,979,123	30,578,706	35,614,256	35,881,363	36,150,473
Federal Revenue	3,861,218	3,287,614	2,740,000	2,740,000	2,740,000	2,740,000	2,740,000	2,740,000
State Revenue	6,110,398	4,698,998	4,698,328	4,857,463	4,440,064	3,619,497	3,592,258	3,585,189
Interest Revenue	967,412	492,658	855,000	855,000	685,000	730,176	823,744	890,303
Other Revenue	378,683	405,749	250,000	250,000	250,000	350,000	350,000	350,000
<b>Total Revenues</b>	<b>75,751,849</b>	<b>75,827,423</b>	<b>76,789,362</b>	<b>77,019,271</b>	<b>78,833,035</b>	<b>82,993,599</b>	<b>83,432,157</b>	<b>84,377,827</b>
Other Financing Sources:								
Transfers From Other Funds:	-	193	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues and Other Financing Sources</b>	<b>75,751,849</b>	<b>75,827,616</b>	<b>76,789,362</b>	<b>77,019,271</b>	<b>78,833,035</b>	<b>82,993,599</b>	<b>83,432,157</b>	<b>84,377,827</b>
Expenditures:								
Personnel	13,902,613	13,520,086	14,529,597	14,529,597	14,338,460	14,625,229	14,990,860	15,440,586
Supplies	176,712	133,281	222,697	259,651	190,640	194,453	198,342	202,309
Services	3,953,093	4,048,866	4,304,726	4,820,235	3,937,113	3,937,113	4,015,855	4,096,172
Capital Outlay	99,418	84,071	75,565	95,210	81,670	83,303	116,624	118,956
Interdepartmental Charges	(1,211,515)	(1,026,778)	(984,631)	(984,631)	(1,414,175)	(1,442,459)	(1,471,308)	(1,500,734)
<b>Total Expenditures</b>	<b>16,920,321</b>	<b>16,759,526</b>	<b>18,147,954</b>	<b>18,720,062</b>	<b>17,133,708</b>	<b>17,397,639</b>	<b>17,850,373</b>	<b>18,357,289</b>
Operating Transfers To:								
Special Revenue Fund - Schools	48,238,432	48,238,432	49,738,432	49,738,432	49,738,432	50,235,816	50,738,174	51,245,556
Special Revenue Fund - Solid Waste	6,074,403	6,006,891	7,548,932	7,548,932	7,306,501	7,403,742	7,537,324	7,689,353
Special Revenue Funds - Other	1,067,812	1,289,307	1,526,785	1,867,029	1,523,666	1,216,495	1,268,738	1,331,874
Debt Service - School Debt	4,136,679	4,126,067	3,811,948	3,811,948	3,801,562	3,794,995	3,756,081	3,745,984
Capital Projects - Schools	1,375,000	1,425,000	1,075,000	1,075,000	1,200,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	299,000	527,202	-	-	-	250,000	250,000	250,000
<b>Total Operating Transfers</b>	<b>61,191,326</b>	<b>61,612,899</b>	<b>63,701,097</b>	<b>64,041,341</b>	<b>63,570,161</b>	<b>64,151,048</b>	<b>64,800,317</b>	<b>65,512,767</b>
<b>Total Expenditures and Operating Transfers</b>	<b>78,111,647</b>	<b>78,372,425</b>	<b>81,849,051</b>	<b>82,761,403</b>	<b>80,703,869</b>	<b>81,548,687</b>	<b>82,650,690</b>	<b>83,870,056</b>
<b>Net Results From Operations</b>	<b>(2,359,798)</b>	<b>(2,544,809)</b>	<b>(5,059,689)</b>	<b>(5,742,132)</b>	<b>(1,870,834)</b>	<b>1,444,912</b>	<b>781,467</b>	<b>507,771</b>
Projected Lapse	-	-	907,398	907,398	856,685	782,894	803,267	826,078
<b>Change in Fund Balance</b>	<b>(2,359,798)</b>	<b>(2,544,809)</b>	<b>(4,152,291)</b>	<b>(4,834,734)</b>	<b>(1,014,149)</b>	<b>2,227,806</b>	<b>1,584,734</b>	<b>1,333,849</b>
Beginning Fund Balance	28,138,634	25,778,836	23,234,027	23,234,027	18,399,293	17,385,144	19,612,951	21,197,685
<b>Ending Fund Balance</b>	<b>\$ 25,778,836</b>	<b>\$ 23,234,027</b>	<b>\$ 19,081,736</b>	<b>\$ 18,399,293</b>	<b>\$ 17,385,144</b>	<b>\$ 19,612,951</b>	<b>\$ 21,197,685</b>	<b>\$ 22,531,534</b>

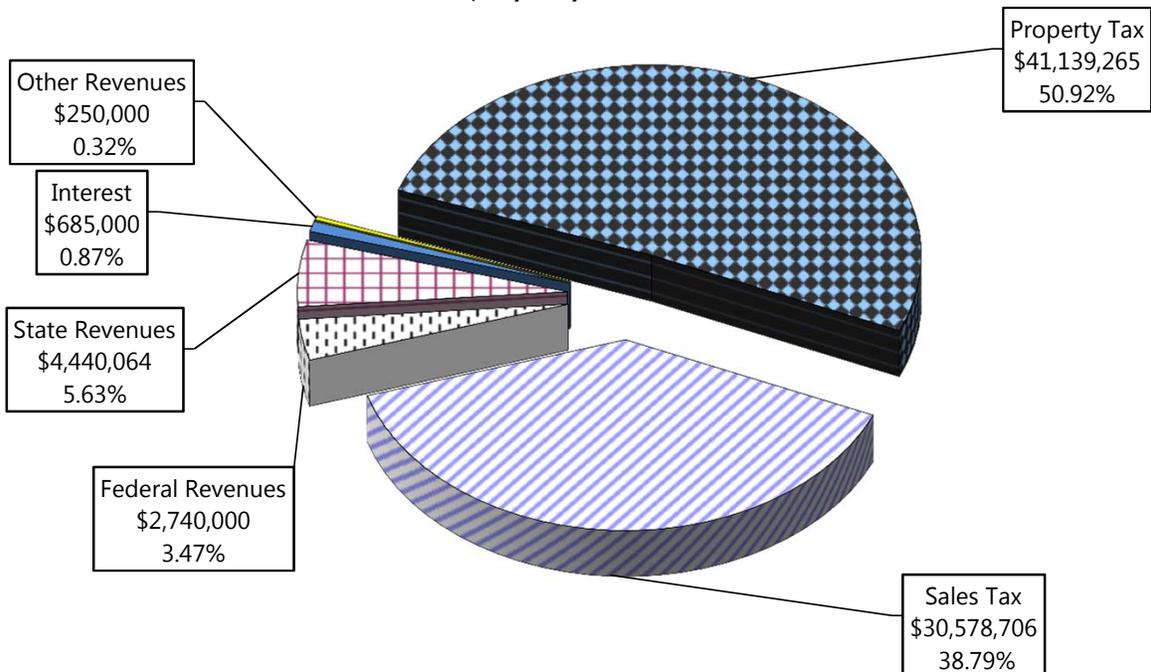
### General Fund Revenues and Expenditures History



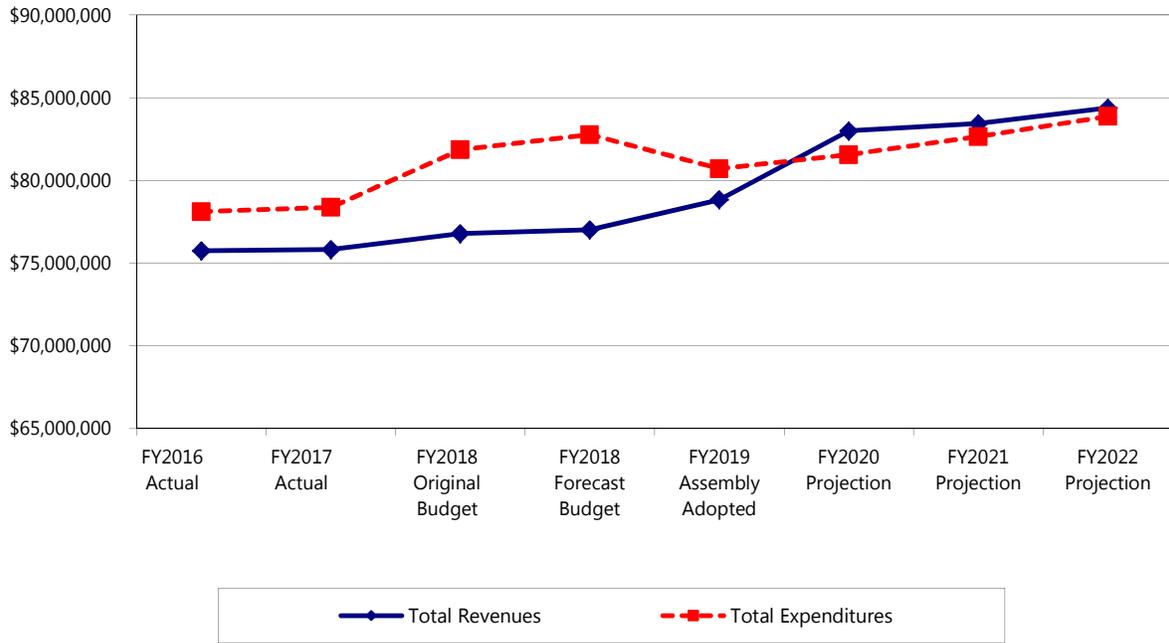
\* FY2018 is based on estimates made prior to year end. FY2019 is based on projected budget.

### Where The Money Comes From General Fund Revenue Projections - FY2019

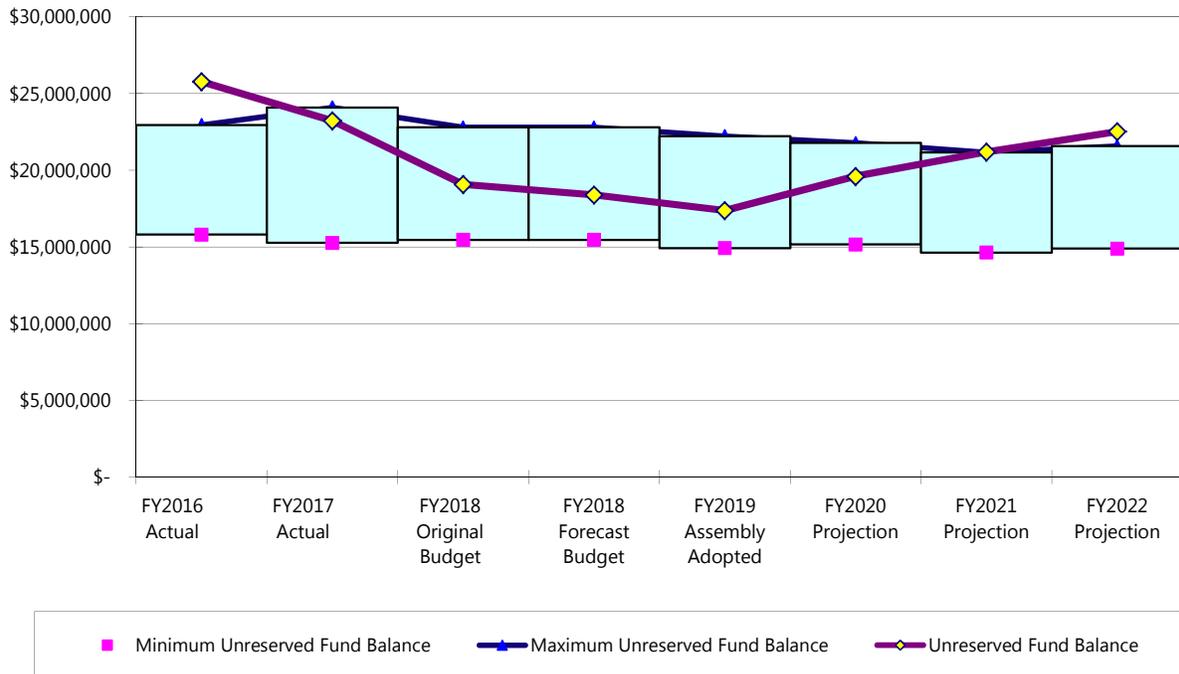
**\$78,833,035**



### General Fund Revenues and Expenditures



### General Fund Unreserved Fund Balance



## Kenai Peninsula Borough Budget Detail

### Fund 100 General Fund Total General Fund Expenditures By Line Item

		FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
<b>Personnel</b>								
40110	Regular Wages	\$ 7,262,058	\$ 7,137,365	\$ 7,764,977	\$ 7,760,977	\$ 7,774,757	\$ 9,780	0.13%
40120	Temporary Wages	253,687	258,640	355,219	353,357	214,936	(140,283)	-39.49%
40130	Overtime Wages	46,732	46,311	126,700	126,700	114,507	(12,193)	-9.62%
40210	FICA	638,102	623,969	735,306	735,306	727,044	(8,262)	-1.12%
40221	PERS	2,140,055	2,006,863	1,778,613	1,778,613	1,768,541	(10,072)	-0.57%
40321	Health Insurance	2,543,053	2,476,501	2,655,778	2,655,778	2,655,816	38	0.00%
40322	Life Insurance	12,519	12,428	19,956	19,956	19,219	(737)	-3.69%
40410	Leave	985,183	930,360	1,032,032	1,037,894	1,002,480	(29,552)	-2.86%
40511	Other benefits	21,224	27,649	61,016	61,016	61,160	144	0.24%
	Total: Personnel	13,902,613	13,520,086	14,529,597	14,529,597	14,338,460	(191,137)	-1.32%
<b>Supplies</b>								
42020	Signage Supplies	21,984	13,179	20,000	20,000	20,000	-	0.00%
42021	Promotional Supplies	-	-	500	500	500	-	0.00%
42120	Computer Software	29,530	7,782	11,325	32,493	9,875	(1,450)	-12.80%
42210	Operating Supplies	75,249	67,841	105,355	101,571	99,155	(6,200)	-5.88%
42230	Fuel, Oils and Lubricants	7,903	7,540	18,650	18,650	13,150	(5,500)	-29.49%
42250	Uniforms	1,933	1,981	1,819	1,878	1,910	91	5.00%
42263	Training Supplies	-	-	300	300	200	(100)	-33.33%
42310	Repair/Maintenance Supplies	27,313	27,006	49,400	66,897	32,600	(16,800)	-34.01%
42360	Motor Vehicle Repair Supplies	1,521	395	5,500	5,500	5,300	(200)	-3.64%
42410	Small Tools	11,279	7,557	9,848	11,862	7,950	(1,898)	-19.27%
	Total: Supplies	176,712	133,281	222,697	259,651	190,640	(32,057)	-14.39%
<b>Services</b>								
43006	Senior Centers Grant Program	608,969	608,969	608,969	608,969	608,969	-	0.00%
43009	Contractual Services - EDD	67,500	67,500	75,000	75,000	100,000	25,000	33.33%
43010	Contractual Services - CARTS	50,000	-	-	-	-	-	-
43011	Contractual Services	515,711	655,192	504,425	900,206	450,765	(53,660)	-10.64%
43012	Audit Services	74,565	91,910	98,600	166,518	132,450	33,850	34.33%
43014	Physical Examinations	125	-	-	-	-	-	-
43015	Water/Air Sample Testing	5,000	5,000	5,925	5,925	5,900	(25)	-0.42%
43017	Investment Portfolio Fees	19,278	19,158	35,000	35,000	25,000	(10,000)	-28.57%
43019	Software Licensing	555,118	578,936	664,997	687,482	684,999	20,002	3.01%
43021	Peninsula Promotion	343,516	343,317	316,000	316,000	110,000	(206,000)	-65.19%
43031	Litigation	6,056	5,715	7,250	7,250	7,250	-	0.00%
43034	Atty's Fees - Special	11,024	17,148	14,000	52,898	26,000	12,000	85.71%
43110	Communications	125,683	115,402	138,657	138,657	138,618	(39)	-0.03%
43140	Postage and Freight	101,472	104,126	137,275	137,275	123,975	(13,300)	-9.69%
43210	Transportation/Subsistence	262,711	253,206	297,529	273,016	249,668	(47,861)	-16.09%
43215	Travel - Out of State	2,173	-	-	-	-	-	-
43216	Travel - In State	4,996	4,589	9,000	9,000	9,000	-	0.00%
43220	Car Allowance	150,042	148,970	145,800	149,123	145,800	-	0.00%
43221	Car Allowance/PC	21,000	19,200	23,400	23,400	23,400	-	0.00%
43260	Training	42,363	30,617	62,238	58,238	46,251	(15,987)	-25.69%
43270	Employee Development	7,500	9,750	10,000	10,000	10,000	-	0.00%
43310	Advertising	70,478	63,176	106,750	107,351	93,060	(13,690)	-12.82%
43410	Printing	35,186	42,731	87,400	87,950	53,050	(34,350)	-39.30%
43510	Insurance Premium	120,957	137,625	111,281	111,281	113,535	2,254	2.03%
43610	Utilities	225,656	227,601	232,918	232,898	234,326	1,408	0.60%
43720	Equipment Maintenance	47,906	50,379	67,985	73,820	66,050	(1,935)	-2.85%
43750	Vehicle Maintenance	2,583	1,385	4,200	4,200	4,200	-	0.00%
43780	Maintenance Buildings	50,664	38,224	49,250	56,250	53,450	4,200	8.53%
43810	Rents and Operating Leases	28,655	28,910	29,672	29,672	29,225	(447)	-1.51%

## Kenai Peninsula Borough Budget Detail

### Fund 100 General Fund

### Total General Fund Expenditures By Line Item - Continued

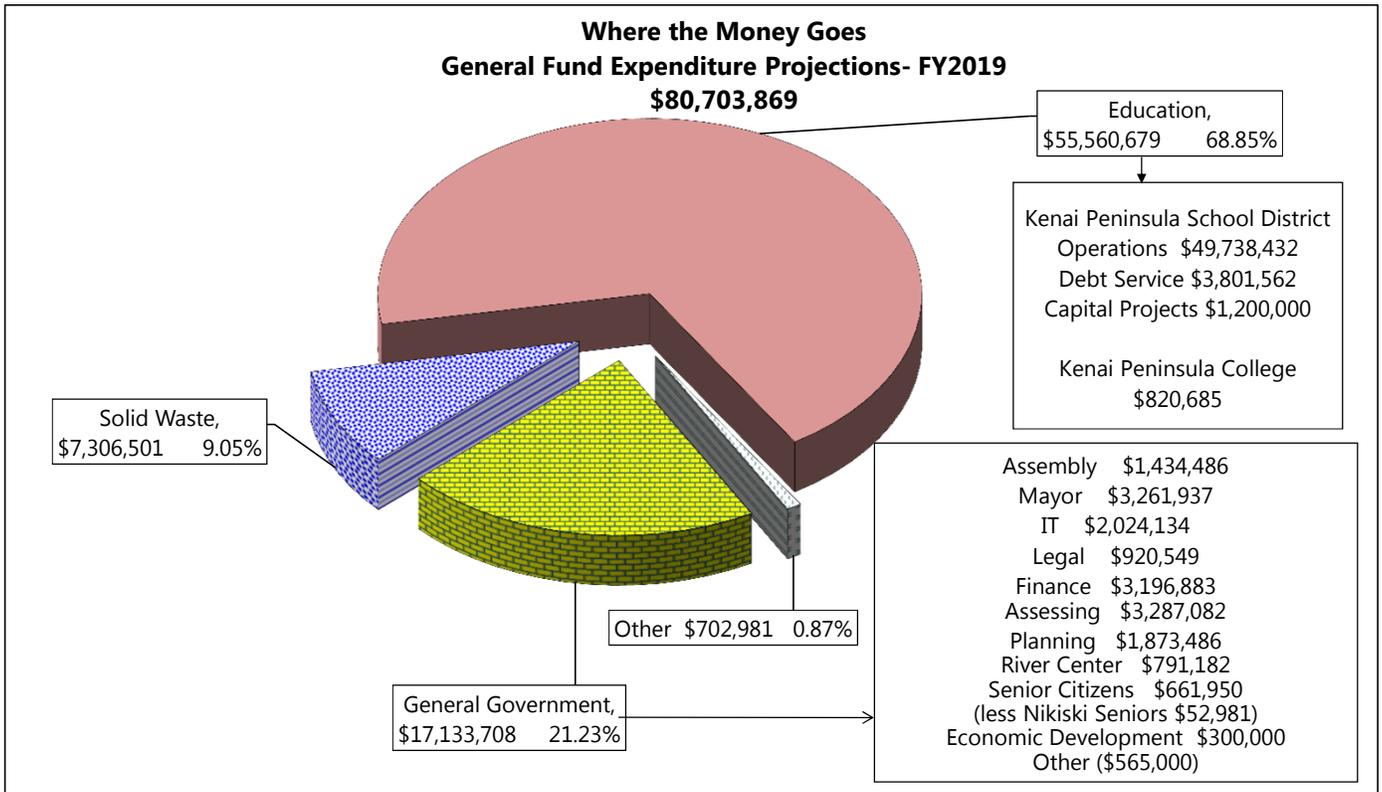
	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services - Continued</b>							
43812 Equipment Replacement Pymt.	239,655	220,047	233,082	233,082	179,784	(53,298)	-22.87%
43920 Dues and Subscription	76,676	73,735	84,623	84,273	73,888	(10,735)	-12.69%
43931 Recording Fees	13,218	13,223	13,500	13,500	13,500	-	0.00%
43932 Litigation Reports	66,657	73,125	75,000	79,095	73,000	(2,000)	-2.67%
43999 Contingency	-	-	55,000	52,906	52,000	(3,000)	-5.45%
Total: Services	3,953,093	4,048,866	4,304,726	4,820,235	3,937,113	(367,613)	-8.54%
<b>Capital Outlay</b>							
48120 Major Office Equipment	16,401	26,219	9,850	9,850	15,500	5,650	57.36%
48311 Machinery & Equipment	4,892	-	-	-	-	-	-
48630 Improvements other than Buildings	-	-	-	7,000	-	-	-
48710 Minor Office Equipment	65,017	48,722	55,450	63,868	52,672	(2,778)	-5.01%
48720 Minor Office Furniture	11,686	7,305	10,265	11,834	10,998	733	7.14%
48740 Minor Machinery & Equipment	1,422	1,825	-	-	-	-	-
48750 Minor Medical Equipment	-	-	-	2,658	2,500	2,500	-
Total: Capital Outlay	99,418	84,071	75,565	95,210	81,670	6,105	8.08%
<b>Transfers</b>							
50235 Tfr EPHESA	-	-	-	350,000	350,000	350,000	-
50241 Tfr S/D Operations	48,238,432	48,238,432	49,738,432	49,738,432	49,738,432	-	0.00%
50242 Tfr Postsecondary Education	726,003	779,958	823,804	814,048	820,685	(3,119)	-0.38%
50250 Tfr Land Trust Fund	23,002	-	-	-	-	-	-
50264 Tfr 911 Fund	265,826	456,368	650,000	650,000	300,000	(350,000)	-53.85%
50280 Tfr Nikiski Senior Service Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Tfr to Solid Waste	6,074,403	6,006,891	7,548,932	7,548,932	7,306,501	(242,431)	-3.21%
50308 Tfr School Debt	4,134,179	4,124,567	3,801,948	3,801,948	3,791,562	(10,386)	-0.27%
50349 Tfr School Debt Expense	2,500	1,500	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	1,375,000	1,425,000	1,075,000	1,075,000	1,200,000	125,000	11.63%
50407 Tfr General Gov't. Capital Projects	299,000	250,000	-	-	-	-	-
50455 911 Communications Capital Projects	-	266,000	-	-	-	-	-
50883 Tustamena Terrace USAD	-	11,202	-	-	-	-	-
Total: Transfers	61,191,326	61,612,899	63,701,097	64,041,341	63,570,161	(130,936)	-0.21%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(1,202,996)	(1,017,223)	(973,481)	(973,481)	(1,402,423)	(428,942)	44.06%
60004 Mileage Ticket Credits	(8,519)	(9,555)	(11,150)	(11,150)	(11,752)	(602)	5.40%
Total: Interdepartmental Charges	(1,211,515)	(1,026,778)	(984,631)	(984,631)	(1,414,175)	(429,544)	43.62%
<b>Department Total</b>	<b>\$ 78,111,647</b>	<b>\$ 78,372,425</b>	<b>\$ 81,849,051</b>	<b>\$ 82,761,403</b>	<b>\$ 80,703,869</b>	<b>\$ (1,145,182)</b>	<b>-1.38%</b>

**MILL RATE EQUIVALENTS FOR THE GENERAL FUND**

	FY2016 Actual		FY2017 Actual		FY2018 Forecast Budget		FY2019 Adopted Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	7,264,367,000	Equivalent	7,815,708,000	Equivalent	8,140,475,000	Equivalent	8,177,547,000	Equivalent
<b>REVENUES:</b>								
Taxes:								
Property Tax	\$ 33,606,379	4.626	\$ 35,834,118	4.585	\$ 37,625,685	4.622	\$ 39,427,265	4.821
Motor Vehicle Tax	711,148	0.098	708,224	0.091	712,000	0.087	712,000	0.087
Sales Tax	30,116,611	4.146	30,400,062	3.890	29,979,123	3.683	30,578,706	3.739
Total Taxes	64,434,138	8.870	66,942,404	8.565	68,316,808	8.392	70,717,971	8.648
Federal Revenues	3,861,218	0.532	3,287,614	0.421	2,740,000	0.337	2,740,000	0.335
State Revenues:								
Reimbursement for School Debt	2,893,926	0.398	2,283,650	0.292	2,661,363	0.327	2,654,392	0.325
Revenue Sharing	2,048,004	0.282	1,374,231	0.176	1,241,000	0.152	830,672	0.102
Fish Tax	571,858	0.079	544,960	0.070	750,000	0.092	750,000	0.092
Other	596,610	0.082	496,157	0.063	205,100	0.025	205,000	0.025
Total State Revenues	6,110,398	0.841	4,698,998	0.601	4,857,463	0.597	4,440,064	0.543
Fees, Costs & Miscellaneous	378,683	0.052	405,749	0.052	250,000	0.031	250,000	0.031
Interest Earned	967,412	0.133	492,658	0.063	855,000	0.105	685,000	0.084
Total Revenues	75,751,849	10.428	75,827,423	9.702	77,019,271	9.461	78,833,035	9.640
Other Financing Sources:								
Operating Transfers:								
Special Revenue	-	0.000	193	0.000	4,500,000	0.553	-	0.000
Total Other Financing Sources	-	0.000	193	0.000	4,500,000	0.553	-	0.000
Total Revenues and Other Financing Sources	\$ 75,751,849	10.428	\$ 75,827,616	9.702	\$ 81,519,271	10.014	\$ 78,833,035	9.640
<b>EXPENDITURES:</b>								
General Government:								
Assembly								
Administration	378,888	0.052	381,474	0.049	559,534	0.069	493,257	0.060
Clerk	537,135	0.074	496,773	0.064	567,117	0.070	561,093	0.069
Elections	89,330	0.012	103,926	0.013	208,520	0.026	113,910	0.014
Records Management	244,796	0.034	245,806	0.031	265,373	0.033	266,226	0.033
Total Assembly	1,250,149	0.172	1,227,979	0.157	1,600,544	0.197	1,434,486	0.175
Mayor								
Administration	864,191	0.119	773,438	0.099	804,921	0.099	781,258	0.096
Purchasing and Contracting	663,718	0.091	580,217	0.074	641,190	0.079	632,657	0.077
Emergency Management	649,091	0.089	514,000	0.066	762,859	0.094	800,981	0.098
Human Resources-Administration	684,418	0.094	691,119	0.088	715,429	0.088	716,455	0.088
Print/Mail Services	200,802	0.028	203,098	0.026	213,547	0.026	207,493	0.025
Custodial Maintenance	118,464	0.016	119,616	0.015	120,763	0.015	123,093	0.015
Total Mayor	3,180,684	0.438	2,881,488	0.369	3,258,709	0.400	3,261,937	0.399
Information Technology	1,777,055	0.245	1,862,601	0.238	1,996,401	0.245	2,024,134	0.248
Legal	863,635	0.119	984,716	0.126	1,131,426	0.139	920,549	0.113
Finance								
Administration	534,071	0.074	492,674	0.063	561,413	0.069	502,372	0.061
Financial Services	936,807	0.129	928,346	0.119	1,062,277	0.130	957,810	0.117
Property Tax & Collections	1,018,285	0.140	1,019,863	0.130	1,088,456	0.134	1,090,153	0.133
Sales Tax	644,095	0.089	637,299	0.082	686,844	0.084	646,548	0.079
Total Finance	3,133,258	0.431	3,078,182	0.394	3,398,990	0.418	3,196,883	0.391
Assessing								
Administration	1,279,237	0.176	1,306,631	0.167	1,404,099	0.172	1,405,667	0.172
Appraisal	1,772,613	0.244	1,805,084	0.231	1,924,117	0.236	1,881,415	0.230
Total Assessing	3,051,850	0.420	3,111,715	0.398	3,328,216	0.409	3,287,082	0.402
Planning								
Administration	1,200,217	0.165	1,284,152	0.164	1,472,105	0.181	1,281,141	0.157
Geographic Information Systems	575,583	0.079	502,411	0.064	589,597	0.072	592,345	0.072
River Center	693,356	0.095	748,812	0.096	788,155	0.097	791,182	0.097
Total Planning	2,469,156	0.340	2,535,375	0.324	2,849,857	0.350	2,664,668	0.326
Senior Citizens	608,969	0.084	608,969	0.078	608,969	0.075	608,969	0.074

**MILL RATE EQUIVALENTS FOR THE GENERAL FUND**

	FY2016 Actual		FY2017 Actual		FY2018 Forecast Budget		FY2019 Adopted Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
	7,264,367,000		7,815,708,000		8,140,475,000		8,177,547,000	
Economic Development	537,894	0.074	512,500	0.066	465,000	0.057	300,000	0.037
Non-Departmental								
Contract Services	118,837	0.016	1,332	0.000	47,106	0.006	-	0.000
Insurance	105,498	0.015	118,898	0.015	92,744	0.011	95,000	0.012
Other	9,876	0.001	10,856	0.001	50,000	0.006	50,000	0.006
Interdepartmental Charges	(186,540)	-0.026	(174,685)	-0.022	(107,900)	-0.013	(710,000)	-0.087
Total Non-Departmental	47,671	0.007	(43,599)	-0.006	81,950	0.010	(565,000)	-0.069
Total Operations	16,920,321	2.329	16,759,926	2.144	18,720,062	2.300	17,133,708	2.095
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	48,238,432	6.640	48,238,432	6.172	49,738,432	6.110	49,738,432	6.082
Postsecondary Education	726,003	0.100	779,958	0.100	814,048	0.100	820,685	0.100
Land Trust Fund	23,002	0.003	-	0.000	-	0.000	-	0.000
911 Communications	265,826	0.037	456,368	0.058	650,000	0.080	300,000	0.037
Eastern Highway Peninsal Emergency !	-	0.000	-	0.000	350,000	0.043	350,000	0.043
Nikiski Senior	52,981	0.007	52,981	0.007	52,981	0.007	52,981	0.006
Solid Waste	6,074,403	0.836	6,006,891	0.769	7,548,932	0.927	7,306,501	0.893
Debt Service Fund:								
School Debt	4,136,679	0.569	4,126,067	0.528	3,811,948	0.468	3,801,562	0.465
Capital Projects Funds:								
School Revenue	1,375,000	0.189	1,425,000	0.182	1,075,000	0.132	1,200,000	0.147
General Government	299,000	0.041	250,000	0.032	-	0.000	-	0.000
911 Communications	-	0.000	266,000	0.034	-	0.000	-	0.000
Equipment Replacement Fund	-	0.000	-	0.000	-	0.000	-	0.000
Fiduciary Funds:								
Tustemena Terrace USAD	-	0.000	11,202	0.002	-	0.000	-	0.000
Total Other Financing Uses	61,191,326	8.423	61,612,899	7.883	64,041,341	7.867	63,570,161	7.774
Total Expenditures and Other Financing Uses	78,111,647	10.753	78,372,825	10.028	82,761,403	10.167	80,703,869	9.869
Fund Balance Increase/(Decrease)	\$ (2,359,798)	-0.325	\$ (2,545,209)	-0.326	\$ (1,242,132)	-0.153	\$ (1,870,834)	-0.229



<p><b>Fund 100</b></p> <p><b>Dept 11110</b></p>	<p><b>Department Function</b></p> <p><b>General Fund</b></p> <p><b>Assembly - Administration</b></p>
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**Mission:**

The Mission of the Kenai Peninsula Borough Assembly and Staff is to provide the community quality public service in partnership with its citizens, schools, other government agencies and business community by providing a full range of municipal services, and to formulate policies and ordinances to guide the orderly development and administration of the Borough.

- Provide a high quality capital and operational maintenance program ensuring the continued use and economic value of Borough assets.
- Providing a solution for the underfunded Alaska Public Employees' Retirement System (PERS) / Alaska Teachers' Retirement System (TRS).

**Major Long Term Issues and Concerns:**

- Provide sufficient levels of funding for Borough departments to ensure their continued ability to meet the needs of Borough residents.
- Provide local educational funding borough residents can reasonably afford and sustain.

**FY2018 Accomplishments:**

- Maintained a mill rate of 4.5 for general government operations.
- Amended KPB Code converting the tribunal for appeals of planning commission decisions to a hearing officer from a board of adjustment.
- Created the Eastern Peninsula Highway Emergency Service Area and appointed a board of directors.

**Performance Measures**

	CY2015* Actual	CY2016* Actual	CY2017* Actual	CY2018* Projected
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	11	0	11
Number of Ordinances heard	71	77	74	75
Number of Resolutions heard	54	76	66	70
Work Sessions/Task Force Meetings	18	17	9	20

\*Reported on a calendar year basis.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11110 - Assembly Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40120 Temporary Wages	\$ 44,200	\$ 44,200	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120 Temporary Wages - BOA	-	1,850	3,860	3,860	-	(3,860)	-100.00%
40120 Temporary Wages - BOE	5,000	5,490	3,860	3,860	5,967	2,107	54.59%
40210 FICA	4,678	5,006	5,501	5,501	5,367	(134)	-2.44%
40221 PERS	4,318	2,771	3,171	3,171	2,376	(795)	-25.07%
40321 Health Insurance	94,640	80,533	135,272	135,272	145,272	10,000	7.39%
40322 Life Insurance	228	232	510	510	-	(510)	-100.00%
Total: Personnel	153,064	140,082	196,574	196,574	203,382	6,808	3.46%
<b>Supplies</b>							
42120 Computer Software	3,445	-	-	20,368	-	-	-
42210 Operating Supplies	426	921	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	315	-	-	-	-	-	-
42410 Small Tools/Minor Equipment	286	-	-	-	-	-	-
Total: Supplies	4,472	921	2,000	22,368	2,000	-	0.00%
<b>Services</b>							
43011 Contractual Services	20,662	18,740	20,000	25,391	20,000	-	0.00%
43012 Audit Services	74,565	91,910	98,600	166,518	132,450	33,850	34.33%
43019 Software Licensing	22,512	27,522	27,600	27,754	27,600	-	0.00%
43110 Communications	2,483	2,727	3,000	3,000	3,000	-	0.00%
43210 Transportation/Subsistence	16,941	14,726	17,000	17,000	15,000	(2,000)	-11.76%
43210 Transportation/Subsistence - BOA	656	511	800	800	-	(800)	-100.00%
43210 Transportation/Subsistence - BOE	939	5,526	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	2,173	-	-	-	-	-	-
43216 Travel in State	4,996	4,589	9,000	9,000	9,000	-	0.00%
43220 Car Allowance	19,625	19,925	19,800	19,800	19,800	-	0.00%
43260 Training	2,750	2,120	3,300	3,300	3,300	-	0.00%
43310 Advertising - BOA	203	-	1,000	1,000	-	(1,000)	-100.00%
43310 Advertising - BOE	203	-	1,000	1,000	1,000	-	0.00%
43610 Utilities	21,376	20,951	22,715	22,715	22,715	-	0.00%
43720 Equipment Maintenance	2,116	1,406	2,000	2,000	2,000	-	0.00%
43810 Rents and Operating Leases - BOE	-	950	-	-	-	-	-
43920 Dues and Subscriptions	27,466	27,543	28,510	28,510	28,510	-	0.00%
Total: Services	219,666	239,146	255,825	329,288	285,875	30,050	11.75%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,686	1,325	3,600	11,304	2,000	(1,600)	-44.44%
Total: Capital Outlay	1,686	1,325	3,600	11,304	2,000	(1,600)	-44.44%
<b>Department Total</b>	<b>\$ 378,888</b>	<b>\$ 381,474</b>	<b>\$ 457,999</b>	<b>\$ 559,534</b>	<b>\$ 493,257</b>	<b>\$ 35,258</b>	<b>7.70%</b>

**Line-Item Explanations**

**40120 Temporary Wages.** Includes regular monthly compensation for Assembly Members and stipends paid to Board of Equalization members.

**43011 Contractual Services.** Radio broadcasts - based on regular meetings and additional funding for off-site and special meetings, if required. Assembly photos, plaques, hearing transcripts, catered meals, etc.

**43012 Audit Services.** Borough and service area audits, which includes the state and federal single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units.

**43019 Software Licensing.** "For the Record" software used to record hearings, Planning Commission, Roads Service Area, and School Board meetings. Legistar, Media Manager, Live Manager, In-Site and Vote Cast and Boards & Commissions software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website and administer board and commission vacancies, eComment and security camera software renewal.

**43210 Transportation/Subsistence.** Assembly travel within the borough, including mileage and subsistence and for borough assembly meetings. Travel and meal costs for Board of Equalization hearings.

**43216 Travel In State.** Outside of Borough travel to Alaska Municipal League (AML) annual conference, AML legislative committee meetings, and legislative lobbying trips to Juneau.

**43920 Dues and Subscriptions.** Includes Alaska Municipal League and National Association of Counties.

**48710 Minor Office Equipment.** Personal electronic tablet and accessories (keyboard cases and chargers, etc.).

## Department Function

**Fund 100**

**General Fund**

**Dept 11120**

**Assembly - Clerk**

**Mission**

To professionally conduct the Office of the Borough Clerk in a manner that ensures an effective link between the community and government through quality administrative support and the dissemination of information.

**Program Description**

The Borough Clerk's office is comprised of the Borough Clerk ("Clerk"), the Deputy Borough Clerk, Borough Clerk Assistant and Borough Clerk Secretary. The Clerk serves as the Clerk of the Assembly. The Clerk serves as the parliamentarian to the Borough Assembly members and advises other borough boards on parliamentary procedures. The Clerk provides public access to records, administration to the Assembly, and the administration of the policy-making process. The Clerk directs the Borough's records management program. The Clerk codifies the Code. The Clerk preserves the legislative history of the Borough. The Clerk serves as the custodian of the Municipal Seal and official Borough documents. The Clerk serves as a conduit between the Assembly, administration, and the public. The Clerk coordinates Assembly meetings and work sessions, produces meeting packets, and provides records of the proceedings. The Clerk administers all Borough Elections. The Clerk also prepares petitions and verifies signatures for initiatives, referendum, and recall elections.

**Major Long Term Issues and Concerns:**

- Consistently seeking new procedures and technology to realize efficiencies within the work product and a transparent public process.

**FY2018 Accomplishments:**

- Staffed 101 meetings (regular, reconvened and special), committees, hearings, and work sessions.
- Streamlined the administration of the Assembly's "Request to Offer and Invocation" process by allowing for online submissions and review.
- Through a collaboration with the I.T. Department, streamlined the Liquor License process by utilizing Share Point and creating a paperless work flow.
- Utilized the Borough's Facebook page to give notice of, and promote, Assembly meetings, and disseminate Election information.
- Held and administered Admin Working Group meetings throughout the year and enhanced information and document sharing intranet site.
- Concluded data migration project on public facing website.
- Successfully administered valuation tax appeals at over 4 times the average volume.

**FY2019 New Initiatives:**

- Collaborate with I.T. to implement a paperless work flow environment to administer special assessment districts and public records requests.
- Collaborate with I.T. to include additional work flow documents in existing paperless work flow environment to manage tax valuation appeals.
- Ongoing review of notification requirements to ensure effectiveness, efficiency and fiscal responsibility.
- Organize internal document structure and create and update procedure manuals.
- Ongoing staff education and professional development.

**Performance Measures**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History	3.67	3.67	3.67	3.67

	<b>CY2015* Actual</b>	<b>CY2016* Actual</b>	<b>CY2017* Actual</b>	<b>CY2018* Projected</b>
Public Notices	50	50	50	50
Public Records Request	161	173	193	200
Board of Equalization Appeal Application Processed	176	182	780	200
Board of Equalization Appeals Heard	43	14	79	20
Planning Commission Decision Appeals Heard	2	2	3	2
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	11	0	11
Utility Special Assessment Districts	5	1	1	1
Road Improvement Assessment Districts	2	2	2	1
Administrative Appeals KPB 21.50	2	2	3	2

\*Calendar year basis

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11120 - Assembly Clerk**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 249,496	\$ 236,438	\$ 267,842	\$ 267,842	\$ 269,347	\$ 1,505	0.56%
40130 Overtime Wages	2,415	2,090	8,121	8,121	7,960	(161)	-1.98%
40210 FICA	21,380	19,749	24,782	24,782	24,747	(35)	-0.14%
40221 PERS	74,660	68,227	61,678	61,678	61,942	264	0.43%
40321 Health Insurance	81,957	79,844	86,054	86,054	87,023	969	1.13%
40322 Life Insurance	413	410	657	657	662	5	0.76%
40410 Leave	33,418	32,434	37,581	37,581	35,921	(1,660)	-4.42%
40511 Other Benefits	1	-	-	-	-	-	-
Total: Personnel	463,740	439,192	486,715	486,715	487,602	887	0.18%
<b>Supplies</b>							
42210 Operating Supplies	1,235	1,076	2,500	2,500	2,500	-	0.00%
42410 Small Tools/Minor Equipment	-	110	-	-	-	-	-
Total: Supplies	1,235	1,186	2,500	2,500	2,500	-	0.00%
<b>Services</b>							
43011 Contractual Services	8,281	10,790	12,000	12,000	12,000	-	0.00%
43019 Software Licensing	-	121	200	200	200	-	0.00%
43110 Communications	2,876	2,770	3,132	3,132	3,200	68	2.17%
43140 Postage and Freight	4,343	3,743	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	4,377	5,605	4,000	4,000	4,000	-	0.00%
43220 Car Allowance	5,873	6,035	6,012	6,012	6,012	-	0.00%
43260 Training	1,550	2,219	1,950	1,950	1,475	(475)	-24.36%
43310 Advertising	29,048	11,943	30,000	30,000	25,000	(5,000)	-16.67%
43610 Utilities	7,674	7,523	8,200	8,200	8,200	-	0.00%
43720 Equipment Maintenance	1,299	1,406	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	2,780	2,780	1,854	1,854	1,854	-	0.00%
43920 Dues and Subscriptions	1,006	897	1,030	1,030	1,050	20	1.94%
Total: Services	69,107	55,832	76,378	76,378	70,991	(5,387)	-7.05%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	2,748	525	2,024	2,024	-	(2,024)	-100.00%
48720 Minor Office Furniture	305	38	-	-	-	-	-
Total: Capital Outlay	3,053	563	2,024	2,024	-	(2,024)	-100.00%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	-	(500)	(500)	-	500	-
Total: Interdepartmental Charges	-	-	(500)	(500)	-	500	-
<b>Department Total</b>	<b>\$ 537,135</b>	<b>\$ 496,773</b>	<b>\$ 567,117</b>	<b>\$ 567,117</b>	<b>\$ 561,093</b>	<b>\$ (6,024)</b>	<b>-1.06%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes Borough Clerk, Deputy Clerk (67% of time), 1 Clerk's Assistant and 1 Clerk's Secretary.

**43011 Contractual Services.** Ordinance codification services.

**43019 Software Licensing.** Security camera software renewal (\$200).

**43210 Transportation/Subsistence.** Travel costs for Clerk and/or staff to attend the Alaska Association of Municipal Clerks (AAMC) annual conference and Northwest Clerks Institute. Also includes mileage, hotel and meals for travel within the Borough.

**43220 Car Allowance.** For Clerk and Deputy Clerk (2/3 of Deputy's car allowance).

**43260 Training.** Registration fees for AAMC Conference, Northwest Clerks Institute, and other miscellaneous training.

**43310 Advertising.** Cost of publishing agendas, meeting notices and public hearing notices in three borough newspapers.

**43812 Equipment Replacement Pymt.** Multifunction copier, scanner, facsimile.

**43920 Dues and Subscriptions.** AAMC, IIMC and subscriptions to local newspapers.

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2018 Estimated	FY2019 Projected	Projected Payments FY2020-2022
Copier	\$ 5,560	\$ 1,854	\$ 1,854	\$ 1,854

**Department Function**

**Fund 100**

**General Fund**

**Dept 11130**

**Assembly - Elections**

**Mission:**

To establish and increase public confidence in the electoral process by conducting voter registration and elections with the highest level of professional election standards, integrity, security, accuracy, and fairness.

**Program Description:**

The Borough Clerk is responsible for programming and processing municipal elections including elections of the cities of Kenai, Soldotna, and Seward and assisting the State of Alaska with Primary and General Elections.

**Major Long Term Issues and Concerns:**

- Federal laws that affect state and local elections require constant monitoring.
- Recruiting competent election workers for the October Borough, Cities of Kenai, Soldotna and Seward Elections.
- Work to get Federal and State election laws passed that enhance the election process while protecting the rights of citizens.
- Monitor and review Alaska Statutes on election laws making changes to the Borough's process as needed.
- Conduct efficient and litigation free elections.
- The optical scan units that are currently used to conduct our elections are owned by the State of Alaska. These machines have passed their effective life. Lt. Governor Mallott's Election Policy Work Group is proposing a Statewide by-mail solution for 2020, which will force the Kenai Peninsula Borough to either purchase new equipment for polling locations or to follow the State and pursue the by-mail option.

**FY2018 Accomplishments:**

- Administered Regular Borough Election and Mayoral Run-Off Election without challenge.
- Programed ballots for the Borough and Cities of Kenai, Soldotna and Seward.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with Cities within the borough to produce a comprehensive voter pamphlet for the October regular municipal election.
- Successfully determined that there was no need for Yupik translation of election materials at this time in the KPB.
- Participated in the League of Women Voters', "How to Run for Local Office" workshop.
- Keynote Speaker – League of Women Voters', "Informational Session for 2018 Issues" – Elections 101 presentation.

**FY2019 New Initiatives:**

- To provide cost effective approaches to the conduct of borough elections:
  - Consideration of elected v. appointed service area board members in some areas.
  - Review of the Informational Brochure (voter pamphlet) content and future distribution process.
  - Update and overhaul of the public facing election webpages.

**Performance Measures**

	<b>CY2016*</b> <b>Actual</b>	<b>CY2017*</b> <b>Actual</b>	<b>CY2018*</b> <b>Projected</b>	<b>CY2019*</b> <b>Estimated</b>
Regular Elections	1	1	1	1
Special/Runoff Elections	0	1	0	0
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	1	0	0	0
Petitions Certified	1	0	0	0
Absentee, Special Needs & Questioned Ballots Processed	1,693	4,676	2,000	3,000

\*Reported on a calendar year basis.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11130 - Assembly Elections**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 126	\$ 156	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	23,824	30,176	64,000	64,000	32,000	(32,000)	-50.00%
40130 Overtime Wages	303	441	3,000	3,000	1,500	(1,500)	-50.00%
40210 FICA	235	413	2,820	2,820	2,410	(410)	-14.54%
40221 PERS	375	308	-	-	-	-	-
40321 Health Insurance	923	702	-	-	-	-	-
40322 Life Insurance	2	3	-	-	-	-	-
40511 Other Benefits	7	5	-	-	-	-	-
Total: Personnel	25,795	32,204	69,820	69,820	35,910	(33,910)	-48.57%
<b>Supplies</b>							
42210 Operating Supplies	418	840	2,000	2,000	1,000	(1,000)	-50.00%
42410 Small Tools/Minor Equipment	170	-	-	-	-	-	-
Total: Supplies	588	840	2,000	2,000	1,000	(1,000)	-50.00%
<b>Services</b>							
43011 Contractual Services	1,801	1,797	6,000	6,000	3,000	(3,000)	-50.00%
43019 Software Licensing	8,248	8,661	8,700	8,700	9,000	300	3.45%
43110 Communications	2,968	2,484	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	10,505	10,736	22,000	22,000	10,000	(12,000)	-54.55%
43210 Transportation/Subsistence	490	4,088	2,000	2,000	1,000	(1,000)	-50.00%
43260 Training	-	1,085	-	-	-	-	-
43310 Advertising	6,330	6,428	23,000	23,000	10,000	(13,000)	-56.52%
43410 Printing	31,755	34,653	70,000	70,000	40,000	(30,000)	-42.86%
43810 Rents and Operating Leases	850	950	2,000	2,000	1,000	(1,000)	-50.00%
Total: Services	62,947	70,882	136,700	136,700	77,000	(59,700)	-43.67%
<b>Department Total</b>	<b>\$ 89,330</b>	<b>\$ 103,926</b>	<b>\$ 208,520</b>	<b>\$ 208,520</b>	<b>\$ 113,910</b>	<b>\$ (94,610)</b>	<b>-45.37%</b>

**Line-Item Explanations**

**40120 Temporary Wages.** Wages for election poll workers, absentee voting officials and the canvass board.

**40130 Overtime Wages.** For clerk's office employees and other borough personnel who assist at the receiving center on election night.

**43011 Contractual Services.** By-mail precincts, ballot insertion and handling.

**43019 Software Licensing.** Licensing and maintenance agreement for elections software (5% annual increase per contract).

**43110 Communications.** Monthly service charge for accessing state voter registration records through VREMS and fees for modem lines used to upload election results on election night.

**43140 Postage and Freight.** USPS permits and postage for by-mail precinct ballots, absentee ballots and mailing of voter pamphlet.

**43210 Transportation/Subsistence.** Advanced election training for clerk and election worker training. Delivery of election materials and equipment, meetings with city clerks throughout the borough in preparing for the October election. Training absentee voter officials in remote areas of the borough.

**43310 Advertising.** Publication of election notices as required by law.

**43410 Printing.** Printing of ballots, election pamphlets, envelopes for ballots, and election forms.

**Department Function**

**Fund 100**

**General Fund**

**Dept 11140**

**Assembly – Records Management**

**Mission**

To develop, implement, and manage a borough-wide, comprehensive, integrated, systematic Records and Information Management (RIM) Program designed to comply with federal, state and local requirements.

**Program Description**

Records Management is a division of the Borough Clerk’s Office. The Borough Clerk is responsible for the borough-wide records management program. This program is administered by the Deputy Borough Clerk (Records Manager) and has 1.5 record technicians.

The program serves to safeguard the Borough’s official records and informational assets (both paper and electronic) by guiding the management, access, retention, storage, protection, and disposition of those assets; and to provide consultative and operational assistance to all divisions and departments concerning their records management, retention, disposition, and secure information management practices.

**Major Long Term Issues and Concerns:**

- Audit entries in our records management software program in order to verify good data will be migrated to the new software when purchased.
- Internal increased demand for electronic/scanned/microfilmed records may require increasing ½ time position to full-time.
- Ongoing training of records staff to adhere/administer current RIM industry standards.

**FY2018 Accomplishments**

- Destruction of 346 boxes; 166 that met their mandated retention and 180 that were transferred to microfilm and/or electronic images.

- In collaboration with I.T., successfully archived Facebook content to meet public disclosure requirements.
- Quarterly updates to the Borough’s retention schedule to mirror current business practices, while adhering to borough, state and federal laws.
- Conducted annual training and assisted record custodians from each department in utilizing the automated records management system and updated the user manual.
- Acquired temperature and humidity devices to monitor all three vaults and main office space environments at the Record’s Center to ensure adherence to archival standards.
- Lead records technician and records manager successfully completed RIM certification program through ARMA International (2-year program).
- Records manager completed the Local Government Archives and Records Administration (LGARA) certification program through the National Association of Government Archives and Records Administrators.

**FY2019 New Initiatives:**

- Continued efforts in maintaining a current and updated retention schedule.
- Hold quarterly meetings with department record custodians and conduct an annual training event.
- Complete RFP for new RIM software.
- Professional development of records staff to ensure Generally Accepted Recordkeeping Principals (GARP) are met.
- Develop and administer records procedures that implements a detailed and thorough records management program.
- Per KPB 2.52.060 collaborate with the administration to implement the Borough “branding project”.

**Performance Measures**

	<b>CY2015*</b> <b>Actual</b>	<b>CY2016*</b> <b>Actual</b>	<b>CY2017*</b> <b>Actual</b>	<b>CY2018*</b> <b>Projected</b>
Staffing History	1.83	1.83	1.83	1.83
Files Returned	300	508	350	400
Files Out for Review	400	552	389	400
Reviewed Box Returned	200	87	147	100
Boxes Out for Review	150	89	131	100
Microfilm Reels Indexed	300	303	303	300
Microfilm Reels Processed	300	306	279	300
New Boxes Received	300	343	310	300
Number of Boxes Shredded/Destroyed	466	365	346	400
Obsolete Document Destruction/Shredded	8,537 lbs.	7,026 lbs.	8,045 lbs.	7,000 lbs.

\*Reported on a calendar year basis.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11140 - Assembly Records Management**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 89,707	\$ 91,311	\$ 94,564	\$ 94,564	\$ 97,543	\$ 2,979	3.15%
40130 Overtime Wages	278	-	1,803	1,803	1,845	42	2.33%
40210 FICA	7,278	7,212	9,098	9,098	8,940	(158)	-1.74%
40221 PERS	26,596	25,591	21,819	21,819	22,491	672	3.08%
40321 Health Insurance	40,281	42,232	42,910	42,910	43,393	483	1.13%
40322 Life Insurance	147	159	239	239	248	9	3.77%
40410 Leave	12,935	13,023	18,568	18,568	13,444	(5,124)	-27.60%
40511 Other Benefits	265	286	288	288	288	-	0.00%
Total: Personnel	177,487	179,814	189,289	189,289	188,192	(1,097)	-0.58%
<b>Supplies</b>							
42120 Computer Software	315	-	-	-	-	-	-
42210 Operating Supplies	1,533	1,418	5,000	5,000	5,000	-	0.00%
42230 Fuel, Oil & Lubricants	46	78	400	400	400	-	0.00%
42250 Uniforms	166	549	416	416	416	-	0.00%
42310 Repair/Maintenance Supplies	516	412	-	-	-	-	-
42410 Small Tools/Minor Equipment	1,137	-	-	-	-	-	-
Total: Supplies	3,713	2,457	5,816	5,816	5,816	-	0.00%
<b>Services</b>							
43011 Contractual Services	13,003	9,681	20,000	20,000	24,000	4,000	20.00%
43019 Software Licensing	6,725	7,000	7,600	7,600	8,100	500	6.58%
43110 Communications	660	678	750	750	750	-	0.00%
43140 Postage and Freight	152	74	1,000	1,000	500	(500)	-50.00%
43210 Transportation/Subsistence	2,836	670	1,000	1,000	1,000	-	0.00%
43220 Car Allowance	1,160	1,193	1,188	1,188	1,188	-	0.00%
43260 Training	1,670	475	500	500	475	(25)	-5.00%
43610 Utilities	26,422	27,190	29,000	29,000	29,000	-	0.00%
43720 Equipment Maintenance	2,399	2,298	8,600	8,600	6,350	(2,250)	-26.16%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	5,726	5,726	-	-	-	-	-
43920 Dues and Subscriptions	430	430	430	430	655	225	52.33%
Total: Services	61,183	55,415	70,268	70,268	72,218	1,950	2.78%
<b>Capital Outlay</b>							
48120 Major Office Equipment	-	8,120	-	-	-	-	-
48710 Minor Office Equipment	2,413	-	-	-	-	-	-
Total: Capital Outlay	2,413	8,120	-	-	-	-	-
<b>Department Total</b>	<b>\$ 244,796</b>	<b>\$ 245,806</b>	<b>\$ 265,373</b>	<b>\$ 265,373</b>	<b>\$ 266,226</b>	<b>\$ 853</b>	<b>0.32%</b>

**Line-Item Explanations**

- 40110 Regular Wages.** Staff includes: Deputy Clerk (33% of time) and 1.5 Records Technicians.
- 42210 Operating Supplies.** For the purchase of microfilm, bankers boxes, preservation books and general office supplies, etc.
- 43011 Contractual Services.** Processing of microfilm (\$18,000), shredding records scheduled for destruction (\$5,000), and miscellaneous (\$1,000).
- 43019 Software Licensing.** Support contract for records program (\$7,453), security camera software renewal (\$100) and security cameras at records center (\$500), and miscellaneous software licensing (\$47).
- 43210 Transportation/Subsistence.** Travel costs and per diem for Deputy Clerk to attend AAMC annual conference.
- 43220 Car Allowance.** Deputy Clerk (1/3 of car allowance).
- 43720 Equipment Maintenance.** Fuji large bed and high speed scanners (\$2,750), and fire suppression system annual maintenance (\$3,600).

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2018 Estimated	FY2019 Projected	Projected Payments FY2020-2022
MicroImager (flatbed scanner)	\$ 30,002	\$ -	\$ -	\$ -
Mini Van	15,880	-	-	-
	<u>\$ 45,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Kenai Peninsula Borough

### Budget Detail

#### Fund 100

#### Assembly Department Totals

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 339,329	\$ 327,905	\$ 362,406	\$ 362,406	\$ 366,890	\$ 4,484	1.24%
40120 Temporary Wages	73,024	81,716	116,120	116,120	82,367	(33,753)	-29.07%
40130 Overtime Wages	2,996	2,531	12,924	12,924	11,305	(1,619)	-12.53%
40210 FICA	33,571	32,380	42,201	42,201	41,464	(737)	-1.75%
40221 PERS	105,949	96,897	86,668	86,668	86,809	141	0.16%
40321 Health Insurance	217,801	203,311	264,236	264,236	275,688	11,452	4.33%
40322 Life Insurance	790	804	1,406	1,406	910	(496)	-35.28%
40410 Leave	46,353	45,457	56,149	56,149	49,365	(6,784)	-12.08%
40511 Other Benefits	273	291	288	288	288	-	0.00%
Total: Personnel	820,086	791,292	942,398	942,398	915,086	(27,312)	-2.90%
<b>Supplies</b>							
42120 Computer Software	3,760	-	-	20,368	-	-	-
42210 Operating Supplies	3,612	4,255	11,500	11,500	10,500	(1,000)	-8.70%
42230 Fuel, Oil, and Lubricant	46	78	400	400	400	-	0.00%
42250 Uniforms	166	549	416	416	416	-	0.00%
42310 Repair/Maintenance Supplies	831	412	-	-	-	-	-
42410 Small Tools/Minor Equipment	1,593	110	-	-	-	-	-
Total: Supplies	10,008	5,404	12,316	32,684	11,316	(1,000)	-8.12%
<b>Services</b>							
43011 Contractual Services	43,747	41,008	58,000	63,391	59,000	1,000	1.72%
43012 Audit Services	74,565	91,910	98,600	166,518	132,450	33,850	34.33%
43019 Software Licensing	37,485	43,304	44,100	44,254	44,900	800	1.81%
43110 Communication	8,987	8,659	9,882	9,882	9,950	68	0.69%
43140 Postage and Freight	15,000	14,553	29,000	29,000	16,500	(12,500)	-43.10%
43210 Transportation/Subsistence	26,239	31,126	26,300	26,300	22,500	(3,800)	-14.45%
43215 Travel out of State	2,173	-	-	-	-	-	-
43216 Travel in State	4,996	4,589	9,000	9,000	9,000	-	0.00%
43220 Car Allowance	26,658	27,153	27,000	27,000	27,000	-	0.00%
43260 Training	5,970	5,899	5,750	5,750	5,250	(500)	-8.70%
43310 Advertising	35,784	18,371	55,000	55,000	36,000	(19,000)	-34.55%
43410 Printing	31,755	34,653	70,000	70,000	40,000	(30,000)	-42.86%
43610 Utilities	55,472	55,664	59,915	59,915	59,915	-	0.00%
43720 Equipment Maintenance	5,814	5,110	12,600	12,600	10,350	(2,250)	-17.86%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	850	1,900	2,000	2,000	1,000	(1,000)	-50.00%
43812 Equipment Replacement Pymt.	8,506	8,506	1,854	1,854	1,854	-	0.00%
43920 Dues and Subscriptions	28,902	28,870	29,970	29,970	30,215	245	0.82%
Total: Services	412,903	421,275	539,171	612,634	506,084	(33,087)	-6.14%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	6,847	1,850	5,624	13,328	2,000	(3,624)	-64.44%
48720 Minor Office Furniture	305	38	-	-	-	-	-
Total: Capital Outlay	7,152	10,008	5,624	13,328	2,000	(3,624)	-64.44%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	-	(500)	(500)	-	500	-
Total: Interdepartmental Charges	-	-	(500)	(500)	-	500	-
<b>Department Total</b>	<b>\$ 1,250,149</b>	<b>\$ 1,227,979</b>	<b>\$ 1,499,009</b>	<b>\$ 1,600,544</b>	<b>\$ 1,434,486</b>	<b>\$ (64,523)</b>	<b>-4.30%</b>

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**Department Function**

**Fund 100**

**General Fund**

**Dept 11210**

**Mayor**

**Mission**

The mission of the Office of the Mayor is to effectively and efficiently administer ongoing operations and functions of the borough, advocate for the best interest of the citizens, facilitate economic growth, and provide community direction and leadership. As the Administrative Officer, the Mayor's powers and duties include, but are not limited to: (1) appointment of administrative officials; (2) supervision of the enforcement of municipal law and directives of the Borough Assembly; (3) preparation, submission, and execution of an annual budget; (4) preparation of reports on finances and operations of the Borough.

**Major Long Term Issues and Concerns:**

- Finding long-term ways to balance our budget. The people of the Borough have repeatedly said no new taxes, yet we do not have enough money to pay the bills. We will continue to work hard to find a solution.
- Work with AGDC to ensure that the KPB is well represented in the LNG project every step of the way.
- Look for ways to improve healthcare cost.
- Look for ways to improve how we market the KPB.
- Establish a Fish Advisory Committee that represents every facet of the fishing community.
- Establish and manage a plan to recruit business development here on the Peninsula.
- Giving Nutrien (Agrium) a tax incentive to help them with their start up.

**FY2018 Accomplishments:**

- Established an employee of the month program.
- Established temporary solutions in the way all 9 of our safety service areas and departments are managed.
- Established a tax incentive program for new businesses to come to the KPB.
- Established a LNG Advisory Committee to the Mayor and Assembly.
- Repairing the heating system in the Borough building for \$60,000 on the borough side, \$120,000 total.
- Enact a lands trust permanent fund plan.

**FY2019 New Initiatives:**

- Merging of the maintenance and the roads department.
- Creating a new Chief of Emergency Services position to oversee the nine (9) service areas/departments that will improve the borough's public safety.
- Establishment of an administrative fee for services we provide to our service areas; such as IT, Finance, HR, Legal, Clerks.
- Secure every door in borough buildings making our schools and borough buildings safer.
- Get the fish board to hold their BOF meeting here on the Peninsula.
- Present a balanced budget to the assembly.
- Start the North Road Expansion project.

**Measures:**

<b>Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	6.00	6.00	5.00	4.50

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11210 - Mayor Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 497,377	\$ 459,203	\$ 434,173	\$ 434,173	\$ 435,457	\$ 1,284	0.30%
40120 Temporary Wages	2,655	2,497	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	44	68	-	-	-	-	-
40210 FICA	40,707	38,923	40,069	40,069	39,050	(1,019)	-2.54%
40221 PERS	108,484	94,239	96,043	96,043	87,219	(8,824)	-9.19%
40321 Health Insurance	97,859	79,073	85,976	85,976	106,704	20,728	24.11%
40322 Life Insurance	809	796	1,043	1,043	1,048	5	0.48%
40410 Leave	45,285	36,860	51,285	51,285	39,280	(12,005)	-23.41%
Total: Personnel	793,220	711,659	716,089	716,089	716,258	169	0.02%
<b>Supplies</b>							
42021 Promotional Supplies	-	-	500	500	500	-	0.00%
42120 Computer Software	315	-	-	327	300	300	-
42210 Operating Supplies	1,707	2,207	3,000	3,251	2,700	(300)	-10.00%
42310 Repair/Maintenance Supplies	420	-	-	-	-	-	-
Total: Supplies	2,442	2,207	3,500	4,078	3,500	-	0.00%
<b>Services</b>							
43011 Contractual Services	-	350	2,000	11,543	1,800	(200)	-10.00%
43019 Software Licensing	-	291	-	54	-	-	-
43021 Peninsula Promotion	3,562	3,317	10,000	10,000	10,000	-	0.00%
43110 Communications	6,040	5,460	4,500	4,500	4,300	(200)	-4.44%
43140 Postage and Freight	263	298	500	500	450	(50)	-10.00%
43210 Transportation/Subsistence	26,301	14,818	20,000	21,218	12,000	(8,000)	-40.00%
43220 Car Allowance	16,892	16,172	14,400	14,400	10,800	(3,600)	-25.00%
43260 Training	1,435	2,525	3,000	3,000	2,600	(400)	-13.33%
43310 Advertising	156	77	500	500	5,000	4,500	900.00%
43410 Printing	588	812	1,000	1,000	850	(150)	-15.00%
43610 Utilities	8,933	11,191	9,000	9,000	9,000	-	0.00%
43720 Equipment Maintenance	133	88	1,000	1,000	500	(500)	-50.00%
43810 Rents and Operating Leases	1,035	125	-	-	-	-	-
43920 Dues and Subscriptions	2,036	2,140	3,000	3,000	3,000	-	0.00%
43999 Contingencies	-	-	5,000	2,906	2,000	(3,000)	-60.00%
Total: Services	67,374	57,664	73,900	82,621	62,300	(11,600)	-15.70%
<b>Capital Outlay</b>							
48120 Major Office Equipment	-	2,657	-	-	-	-	-
48710 Minor Office Equipment	750	-	900	993	750	(150)	-16.67%
48720 Minor Office Furniture	847	248	600	2,640	450	(150)	-25.00%
Total: Capital Outlay	1,597	2,905	1,500	3,633	1,200	(300)	-20.00%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(442)	(997)	(1,500)	(1,500)	(2,000)	(500)	-
Total: Interdepartmental Charges	(442)	(997)	(1,500)	(1,500)	(2,000)	(500)	-
<b>Department Total</b>	<b>\$ 864,191</b>	<b>\$ 773,438</b>	<b>\$ 793,489</b>	<b>\$ 804,921</b>	<b>\$ 781,258</b>	<b>\$ (12,231)</b>	<b>-1.54%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Mayor, Chief of Staff, .50 Chief of Emergency Services, Community and Fiscal Project Manager, and Administrative Assistant.

Reduced: 1 Special Assistant to the Mayor  
Add: .50 Chief of Emergency Services

**43011 Contractual Services.** Miscellaneous services for Mayor's office (\$1,800).

**43021 Peninsula Promotion.** Promotional materials and funding for various community functions.

**43210 Transportation/Subsistence.** To cover travel to Anchorage, Juneau, Washington, DC, and other locations, for the Mayor and staff for meetings with elected officials, staff, agencies, companies and conferences.

**43999 Contingency.** Funds set aside to cover unanticipated expenditures.

## Department Function

Fund 100

General Fund

Dept 11227

Purchasing & Contracting

### Mission

The mission of the Purchasing and Contracting Department is to provide procurement support and service to the various entities of the Borough whose objectives are to obtain materials, equipment and contracted services in a timely, cost effective manner, and at the best value to the Borough and to provide value-added construction management services to departments and service areas of the Borough.

### Program Description

The objectives of the Purchasing and Contracting Department are to ensure appropriations are used wisely and in the best interest of the Borough, while preserving the integrity and fairness of the competitive process; to provide guidance to all departments and service areas as it pertains to purchasing policies and procedures; to dispose of surplus tangible property of the Borough, School District and Service Areas; and to provide administration for major and minor capital improvement projects for schools, Borough hospitals, solid waste, and various service area improvement projects, which includes concept evaluation, cost estimation, and engineering criteria review.

### Major Long Term Issues and Concerns:

- Long term issues and concerns include improving inventory and supply chain management and purchasing support to departments and service areas.
- Identifying efficiencies to improve Borough's internal business process.
- Continue to work in modernizing the procurement process especially targeting micro purchasing.
- Reduction in state and federal grants and overall reduction of capital improvement projects across the Borough.
- Alignment of project funds with project management time on the projects.

### FY2018 Accomplishments:

#### Purchasing Administration:

- Implemented and administered an online auction process for the disposal of surplus tangible property and netting approximately \$80,000 in two (2) online auctions.
- Awarded approximately 200 contracts.
- Supported the Borough in the acquisition of approximately \$132 million worth of goods and services.
- Successfully implemented e-bidding process that will provide increased efficiency in the department and easier bid submission for bidders. It opened bidding pool to wider range of outside bidders. Implemented code change to allow for faster surplus review of the Borough departments.
- Maintained efficient levels of inventory and consumables

for maintenance warehouse and overall cost of inventory and time management. Continued improved efficiency in open purchase order management for Maintenance Department.

- Continued integration and internal business practices for Purchasing and Capital Projects department.

### Capital Projects

- Provided drawing and document support to the Maintenance Department allowing for improved Maintenance Department efficiency on small projects.
- Provided Land Management building and property evaluation support for property acquisitions.
- Improved project coordination and communications with Borough departments.
- Increase in efficiencies on contract administration and project reporting.
- Improved contract documentation for design services and construction to allow for better contract management of capital projects.

### Major projects in design:

- NPRSA classroom remodel, Redoubt Elementary School roof replacement, CES Kasilof Station siding replacement.

### Major projects in progress:

- CPH OB CATH Lab, IT Department remodel, CPL Cell 3 & Cell C&D expansion, CES Station #4 painting and siding, CES Station #3 painting and concrete sealing, CES lighting improvements phase 3, NPRSA Pool fire alarm system replacement, 911 Public Safety Comm. Center, Bear Creek Multi-Use Facility, Borough Administrative Building boiler replacement, Nikiski Fire Stations engine exhaust removal, repair and maintenance, septic tank replacement, Anchor Point tank site, Homer Middle gym floor, Seward Bear Creek Flood SA-Upper Salmon Creek.

### Major projects completed:

- School District roof replacements at Ninilchik School and Kenai Middle School, Chapman School siding replacement, CPH Imaging phases III, IV and V, CPH transitional housing, SPH Homer Medical Clinic, SPH operation room HVAC renovation, CPL Cell 3 Phase 1, CES Funny River fire station insulation, CES electrical upgrades Phase 1 & 2, Old Mill Subdivision 2016 Lost Creek gravel extraction and disposal, Bear Creek Fire Station tenant upgrade, etc.

### FY2019 New Initiatives:

- Continue in Borough wide review of KPB procurement processes with the intent of developing and implementing strategies for improvement and efficiency and adjustment of procurement Code of Ordinances.

<b>Department Function</b>	
<b>Fund 100</b>	<b>General Fund</b>
<b>Dept 11227</b>	<b>Purchasing &amp; Contracting - Continued</b>

**FY2019 New Initiatives (continued):**

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>Expand annual inspection and identification of department and service area facilities for CIP and deferred maintenance needs for non-school facilities.</li> <li>Complete improvement of aligning efficiency in contracts and purchasing administration in combined department.</li> </ul> | <ul style="list-style-type: none"> <li>Improve alignment of internal business practices for more efficient project management across the Borough.</li> <li>Develop successful and more efficient process for micro-purchasing across the Borough.</li> </ul> |
|---|--|

**Purchasing:**

**Priority/Goal:** Procurement  
**Goal:** To provide procurement support and services to various entities of the Borough.  
**Objective:** To obtain the best value and business efficiencies while preserving the integrity and fairness of the procurement process.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History	5	4	4	4

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Contracts/Agreements (long form)	53	62	48	54
Contracts/Agreements (short form)	169	182	126	158
Formal Solicitations	59	61	51	57
Number of Appeals	0	0	1	0
Affirmed Appeals	0	0	0	0
Supplier/Contractor Contacts	1,411	1,516	1,428	1,451

**Capital Projects:**

**Priority/Goal:** Staffing  
**Goal:** Efficient and effective project management  
**Objective:** Determine staffing level based on project load balanced with project value. Keep concurrent project ratio between 1:5 and 1:7. (Consider project size, location and complexity.)

**Measures:**

	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Project Manager to Project Ratio	1:7	1:8	1:8	1:8	1:7
Staffing history (prorated based upon FTE equivalents during the year)		8.67	6	5	4

**Priority/Goal:** Schedule  
**Goal:** To provide timely service to Service Areas and Departments in scheduling and completion of projects.  
**Objective:** To complete all projects within the grantor's funding time requirements.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Projects completed within funding time requirements	100%	100%	100%	100%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11227 - Purchasing and Contracting**

		FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original	Budget %
<b>Personnel</b>								
40110	Regular Wages	\$ 795,208	\$ 673,605	\$ 731,580	\$ 731,580	\$ 641,007	\$ (90,573)	-12.38%
40120	Temporary Wages	6,467	-	6,800	6,800	6,800	-	0.00%
40130	Overtime Wages	3,718	1,733	7,564	7,564	7,722	158	2.09%
40210	FICA	71,413	58,094	66,474	66,474	58,691	(7,783)	-11.71%
40221	PERS	242,291	195,939	164,832	164,832	144,962	(19,870)	-12.05%
40321	Health Insurance	248,238	208,972	211,032	211,032	189,696	(21,336)	-10.11%
40322	Life Insurance	1,345	1,203	1,780	1,780	1,565	(215)	-12.08%
40410	Leave	107,869	93,682	94,910	94,910	87,087	(7,823)	-8.24%
40511	Other Benefits	1,016	581	576	576	576	-	0.00%
	Total: Personnel	1,477,565	1,233,809	1,285,548	1,285,548	1,138,106	(147,442)	-11.47%
<b>Supplies</b>								
42120	Computer Software	476	2,169	300	300	300	-	0.00%
42210	Operating Supplies	3,667	1,372	5,150	5,091	5,150	-	0.00%
42230	Fuel, Oil & Lubricants	108	343	-	-	-	-	-
42250	Uniforms	441	418	325	384	416	91	28.00%
42263	Training Supplies	-	-	300	300	200	(100)	-33.33%
42310	Repair/Maintenance Supplies	49	-	300	300	200	(100)	-33.33%
42360	Motor Vehicle Supplies	16	-	-	-	-	-	-
42410	Small Tools & Equipment	866	322	600	600	400	(200)	-33.33%
	Total: Supplies	5,623	4,624	6,975	6,975	6,666	(309)	-4.43%
<b>Services</b>								
43011	Contractual Services	3,534	3,587	3,800	3,800	3,800	-	0.00%
43014	Physical Examinations	125	-	-	-	-	-	-
43019	Software Licensing	2,287	305	2,347	2,347	2,400	53	2.26%
43110	Communications	10,756	9,484	13,495	13,495	13,495	-	0.00%
43140	Postage and Freight	234	597	500	500	300	(200)	-40.00%
43210	Transportation/Subsistence	24,717	16,441	23,254	23,254	22,960	(294)	-1.26%
43220	Car Allowance	20,146	18,346	18,000	18,000	14,400	(3,600)	-20.00%
43260	Training	5,138	3,123	3,595	3,595	2,373	(1,222)	-33.99%
43310	Advertising	273	1,851	4,600	4,600	4,600	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43610	Utilities	9,666	6,768	9,711	9,711	9,711	-	0.00%
43720	Equipment Maintenance	2,349	2,273	3,100	3,100	3,100	-	0.00%
43750	Vehicle Maintenance	67	-	-	-	-	-	-
43780	Buildings/Grounds Maintenance	18	-	-	-	-	-	-
43812	Equipment Replacement Pymt.	4,124	-	-	-	-	-	-
43920	Dues and Subscriptions	1,335	1,579	3,066	3,066	2,375	(691)	-22.54%
	Total: Services	84,769	64,354	85,568	85,568	79,614	(5,954)	-6.96%
<b>Capital Outlay</b>								
48120	Major Office Equipment	4,535	3,728	-	-	-	-	-
48710	Minor Office Equipment	4,972	3,308	3,300	3,300	3,900	600	18.18%
48720	Minor Office Furniture	2,084	2,121	3,165	3,165	1,000	(2,165)	-68.40%
	Total: Capital Outlay	11,591	9,157	6,465	6,465	4,900	(1,565)	-24.21%
<b>Interdepartmental Charges</b>								
60000	Charges (To) From Other Depts.	(914,100)	(731,727)	(743,366)	(743,366)	(596,629)	146,737	-
60004	Mileage Ticket Credits	(1,730)	-	-	-	-	-	-
	Total: Interdepartmental Charges	(915,830)	(731,727)	(743,366)	(743,366)	(596,629)	146,737	-
<b>Department Total</b>		\$ 663,718	\$ 580,217	\$ 641,190	\$ 641,190	\$ 632,657	\$ (8,533)	-1.33%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11227 - Purchasing and Contracting - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Purchasing and Contracting Director, Purchasing Assistant, Lead Maintenance Supply Specialist, Maintenance Supply Specialist I/II, 3 Project Administrators, and Administrative Assistant.

Reduced: 1 Project Administrator

**40120 Temporary Wages.** Temporary help during peak construction season, vacation periods, the annual surplus auction and to meet the needs associated with additional projects.

**42110 Operating Supplies.** To cover costs of office and operational supplies.

**42120 Computer Software.** Two annual software upgrades.

**43011 Contractual Services.** Custodial services.

**43019 Software Licensing.** To cover department costs for software licensing including support renewal for security camera system, Autodesk building design software, and CAD maintenance renewals.

**43260 Training.** AKDEED School Construction Grant Programs, DEED/DCEED Conference, Alaska Code Council seminar and other associated project management conferences/seminars and procurement webinars.

**43310 Advertising.** Advertising for formal solicitations as well as advertising costs for surplus tangible property auctions

**43720 Equipment Maintenance.** Copier maintenance.

**43920 Dues & Subscriptions.** SWANA (Solid Waste Association of North America), ALE (Association for Learning Environments), American Society of Healthcare Engineering and PMI (Project Management Institute), NIGP (National Institute of Governmental Purchasing), InfoTech, Inc. (BidExpress.com).

**48710 Minor Office Equipment.** Computer work stations (\$1,900) and/or copier/printer (\$2,000).

**48720 Minor Office Furniture.** To cover cost of new chair (\$250) and a desk (\$750).

**60000 Charges (To) From Other Depts.** Charges to other departments and projects including charges to the Service Areas and Maintenance Department for wages and benefits of the Lead Maintenance Supply Specialist and the Maintenance Supply Specialist I/II. This distribution includes a portion for supplies and services attributable to those personnel.

**Department Function**

**Fund 100**

**General Fund**

**Dept 11250**

**Office of Emergency Management**

**Mission**

The Office of Emergency Management has the primary day-to-day area-wide responsibility for natural and human-caused disaster management, community preparedness and mitigation planning programs and activities.

**Program Description**

The objectives for OEM include disaster preparedness, mitigation efforts, response coordination and recovery effort coordination, including at the citizen preparedness and responder level.

**Major Long Term Issues and Concerns:**

- The OEM model requires staffing from other Borough departments to form an Incident Management Team (IMT) to adequately respond and recover from emergencies and disasters. Support for a fully staffed and trained team has not been present in the past several years, and is diminishing our response capacity.
- The Citizen Corps/CERT programs that provide the community facing preparedness and education activities are not currently sustainable with the staffing formula in place.

**FY2018 Accomplishments**

- Supported several internal and community-based exercises throughout the year, including a full-scale exercise focusing on medical facilities in a disaster scenario.
- Hosted emergency response training for outside organizations and Borough departments, including incident management and cybersecurity.
- Completed the first phase of converting warning sirens from wind-powered to more sustainable and reliable solar backup.
- Began replacement program for disaster/mass care supplies and more geographic distribution of caches throughout the peninsula to increase preparedness.

**FY2019 New Initiatives:**

- Utilize the whole-community approach to emergency management by bringing voluntary and other community organizations together for planning and coordination during emergency events, specifically addressing volunteers, sheltering, and donation management.
- Bring new emergency notification systems online to efficiently reach residents of the Borough during emergencies, and coordinate public outreach to encourage registration and awareness.

**Performance Measures**

**Priority/Goal:** Emergency Preparedness.

**Goal:** Provide outreach to residents to encourage and enhance preparedness for natural and man-made disasters to reduce loss during disasters and to support area wide disaster recovery; promote self-sufficiency for 7 or more days.

**Objective:** Public presentations, lectures and media interviews and interagency coordination.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of declared disaster responses	0	1	1	0
Number of Public presentations, lectures and media interviews	31	12	21	25
Number of exercise and/or responses conducted	20	8	6	15
Number of active Incident Management Team members	18	9	11	15
Number of Borough employees meeting NIMS certification requirements	108	125	130	130
Number of ICS classes conducted	10	8	8	8
Percentage of functional AHAB sirens	100%	100%	100%	100%
Number of CERT classes and/or exercises conducted	6	5	8	8
Number of active CERT trained members	135	153	180	200

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	4.25	4.00	4.00	4.00

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11250 - Emergency Management - Administration**

		FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
<b>Personnel</b>								
40110	Regular Wages	\$ 251,478	\$ 208,459	\$ 291,220	\$ 291,220	\$ 296,306	\$ 5,086	1.75%
40120	Temporary Wages	3,096	5,092	10,000	10,000	10,000	-	0.00%
40130	Overtime Wages	3,467	1,276	3,925	3,925	4,186	261	6.65%
40210	FICA	21,929	19,097	26,464	26,464	26,947	483	1.83%
40221	PERS	50,593	35,984	43,290	43,290	67,101	23,811	55.00%
40321	Health Insurance	62,285	3,383	48,696	48,696	74,136	25,440	52.24%
40322	Life Insurance	428	419	712	712	724	12	1.69%
40410	Leave	36,614	30,787	36,600	36,600	37,241	641	1.75%
40511	Other Benefits	385	304	288	288	288	-	0.00%
	Total: Personnel	430,275	304,801	461,195	461,195	516,929	55,734	12.08%
<b>Supplies</b>								
42120	Computer Software	-	575	2,500	2,500	1,000	(1,500)	-60.00%
42210	Operating Supplies	3,028	3,020	7,500	4,647	5,000	(2,500)	-33.33%
42230	Fuels, Oils and Lubricants	978	745	2,500	2,500	2,500	-	0.00%
42310	Repair/Maintenance Supplies	9,297	10,199	30,000	40,000	14,000	(16,000)	-53.33%
42360	Motor Vehicle Repair Supplies	91	111	500	500	500	-	0.00%
42410	Small Tools & Equipment	286	939	750	945	800	50	6.67%
	Total: Supplies	13,680	15,589	43,750	51,092	23,800	(19,950)	-45.60%
<b>Services</b>								
43011	Contractual Services	112,095	119,485	113,959	99,459	106,808	(7,151)	-6.28%
43019	Software Licensing	1,900	4,034	1,290	790	2,625	1,335	103.49%
43110	Communications	28,242	27,173	31,800	31,800	32,023	223	0.70%
43140	Postage and Freight	75	56	500	500	500	-	0.00%
43210	Transportation/Subsistence	2,977	1,255	8,986	8,986	6,750	(2,236)	-24.88%
43260	Training	125	-	200	200	605	405	202.50%
43310	Advertising	81	-	100	100	350	250	250.00%
43410	Printing	-	147	100	100	100	-	0.00%
43610	Utilities	11,613	13,648	12,650	12,650	10,362	(2,288)	-18.09%
43720	Equipment Maintenance	224	131	1,500	1,500	1,500	-	0.00%
43750	Vehicle Maintenance	526	1,045	1,000	1,000	1,000	-	0.00%
43780	Building/Grounds Maintenance	35,773	17,878	26,850	31,850	29,350	2,500	9.31%
43812	Equipment Replacement Pymt	4,360	4,360	2,643	2,643	2,643	-	0.00%
43920	Dues and Subscriptions	550	591	586	586	1,290	704	120.14%
43999	Disaster Response Contingency	-	-	50,000	50,000	50,000	-	0.00%
	Total: Services	198,541	189,803	252,164	242,164	245,906	(6,258)	-2.48%
<b>Capital Outlay</b>								
48120	Major Office Equipment	-	-	-	-	6,000	6,000	-
48710	Minor Office Equipment	6,598	1,832	5,350	5,350	5,346	(4)	-0.07%
48720	Minor Office Furniture	(3)	150	400	400	500	100	25.00%
48740	Minor Machines & Equipment	-	1,825	-	-	-	-	-
48750	Minor Medical Equipment	-	-	-	2,658	2,500	2,500	-
	Total: Capital Outlay	6,595	3,807	5,750	8,408	14,346	8,596	149.50%
<b>Department Total</b>		\$ 649,091	\$ 514,000	\$ 762,859	\$ 762,859	\$ 800,981	\$ 38,122	5.00%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11250 - Emergency Management - Administration**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Emergency Management Senior Manager, Administrative Assistant, Technical Assistant, and Program Coordinator.

Reduced: Emergency Management Director, and Secretary.  
Add: Emergency Management Senior Manager & Technical Assistant.

**42120 Computer Software.** Ongoing software needs and upgrades for business operations, mobile data, and disaster response.

**42310 Repair/Maintenance Supplies.** Parts for ERC building maintenance, siren system, generators, and other maintenance. Decrease due to siren upgrade project phase one completion.

**42360 Motor Vehicle Repair Supplies.** Parts for mobile command vehicle, trailers, and towing vehicle.

**43011 Contractual Services.** USGS flood warning stations (decrease to \$76,563), emergency public notification system (increase to \$18,860), janitorial service (\$3,750), radio and repeater maintenance (\$5,000), Emergency Alert System (EAS) annual fee (\$635), contract training and instructors (\$2,000).

**43019 Software Licensing.** Incident Management Software annual fee (\$1,600), security camera licensing (\$162), annual fee for warning siren software (\$863).

**43110 Communications.** Connectivity for ERC, long distance, cable, mobile phones, satellite phones, circuits for warning sirens, mobile data for field software. Increase due to USF surcharge increase of 4.8%.

**43210 Transportation/Subsistence.** Siren maintenance/repair in remote communities including across Kachemak Bay, CERT classes in various KPB communities, Emergency Management Institute training (FEMA subsidized), International Association of Emergency Manager annual conference.

**43310 Advertising.** Newspaper and radio advertising for required meetings and outreach not covered by other programs. Increased to support outreach for new public notification system.

**43780 Building / Grounds Maintenance.** Grounds maintenance, snow plowing and sanding, elevator, boilers, HVAC, and other building system maintenance, warning siren preventative maintenance and repairs. Increase to complete conversion of sirens to solar power. Includes maintenance and testing for five emergency generators.

**43920 Dues and Subscriptions.** International Association of Emergency Managers (\$190), Emergency Management Accreditation Program (\$450), Certified Flood Manager Renewal (\$440), vehicle registrations (\$40), Peninsula Clarion (\$170).

**43999 Disaster Response Contingency.** Contingency funds available for initial response in the event of a disaster within the Kenai Peninsula Borough.

**48120 Major Office Equipment.** 1 portable digital radio (\$6,000).

**48710 Minor Office Equipment.** Replace 1 desktop computer (\$971) and 3 Incident Management Team laptops (\$3,816 each) per IT replacement schedule; and 1 new tablet (\$559).

**48710 Minor Office Furniture.** Replace office chair (\$300) and minor furniture (\$200), due to normal wear.

**48750 Minor Medical Equipment.** Replace shelter supplies include cots, blankets, linens, and other mass care supplies used during disaster response and recovery that is at end of life (\$2,500).

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
2015 towing vehicle	\$ 12,720	\$ 2,643	\$ 2,643	\$ 5,286

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**Department Function**

**Fund 100**

**General Fund**

**Dept 11230**

**Human Resources – Administration**

**Mission**

The mission of the Office of Human Resources is to lead the successful development of employees and employment relationships through effective hiring, policy development, labor and employee relations, training and related support services.

**Program Description**

The Office of Human Resources provides employee relations, talent management, recruitment, hiring, retention, training and the administering of benefits for employees, ensures regulatory and statutory compliance, develops policies and procedures and administers labor relations for the Borough.

**Major Long Term Issues and Concerns:**

- Evaluating options to help control healthcare costs while balancing the need for employee coverage in one of the most expensive states for health coverage in the country.
- Proactively staying current with a significant number of changing labor, employment, and healthcare laws to ensure the borough’s compliance.
- Identifying opportunities for continued standardization and measurement within our changing organizational structure.
- Providing accessible, in-time support to employees and managers within a geographically vast area.
- Continued pursuit of electronic HR solutions in a challenging fiscal environment.

**FY2018 Accomplishments:**

- Completed HR Roadshows and related training in service areas and volunteer fire departments.

- Provided transition support to both departing and new administration leadership.
- Consulted departments and administration regarding restructuring efforts and planning.
- Completed analysis of third party administration services; selected and implemented vendor change resulting in cost savings.
- Offered executive board-level participation in health care coalition to ensure KPB voice in upcoming policy changes statewide.
- Acted as HR consultant for local municipal agencies requesting HR consulting support from KPB.
- Updated volunteer requirements including Background Check Policy improvements and an updated Emergency Responder Physicals policy. Implemented KPB Children in the Workplace policy and revised dress code.
- Worked with departments to update eleven position descriptions.

**FY2019 New Initiatives:**

- Analyze newly implemented changes to health care administrator vendor (2018) and guide necessary process revisions.
- Continue to monitor changes to employment and labor law under new (federal) administration (healthcare, labor, etc.). Make changes as necessary to ensure compliance.
- Update identified personnel policies and procedures to support administration initiatives.
- Revise organizational design as required to support administrative changes and direction.
- Analyze opportunities for additional cost savings and support mechanisms for health care programs.

**Performance Measures**

**Priority/Goal:** Human Resources

**Goal:** Voluntary, regrettable turnover under 10%

- Objective:**
1. Low turnover signifies a healthy employee environment.
  2. Low turnover equates to less time and money training new employees.
  3. Low regrettable turnover indicates positive employee morale and may result in higher productivity.

**Measures:**

Turnover	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Voluntary Turnover Ratio	5%	5%	4%	4%

**Department Function**

**Fund 100**

**General Fund**

**Dept 11230**

**Human Resources – Administration - Continued**

**Priority/Goal:** Human Resources

**Goal:** Grievances not resolved by Step 3, under 3 per year

- Objective:**
1. Unresolved grievances may signify poor employer/employee relations.
  2. High volume of filed grievances may signify management issues within a department.

**Measures:**

<b>Grievances</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Grievances Unresolved by Step 3	0	0	0	0

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History	3.5	3.5	3.5	3.5

**Commentary**

The KPB Human Resources team continues to focus on the areas of employee and labor relations, benefits and compensation, compliance, efficiency and standardization.

We will continue to update additional employment (and volunteer) policies in FY2019 to ensure consistent compliance in all areas of the Borough. Specifically, we will focus this year on process improvement specific to HR functions.

As in previous years, compliance with changing healthcare law and rising health care costs – especially in Alaska - continues to be a challenge for employers. Managing these frequent changes and demands, while controlling costs in our health plan, continues to be a focus for the HR team and the Borough. While KPB health plan design updates in FY2017 improved the position of the borough in the healthcare market, HR will continue working with partners in FY2019 to actively identify controlling measures, as well as to assess offerings we may consider. These partners include the union, state agencies, internal departments, the hospitals, the KPBSD, other municipalities, vendor (offerings) and the public.

<b>Fund 100</b>  <b>Dept 11230</b>	<b>Department Function</b>  <b>General Fund</b>  <b>Human Resources - Homer and Seward Annex</b>
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**Mission**

The mission of the annexes is to provide as near-to-full Borough service as possible to the Homer and Seward communities.

**Program Description**

The Borough Annex offices in Homer and Seward provide information to the public so that residents do not have to physically present themselves to the main offices in Soldotna.

**Major Long Term Issues and Concerns:**

- Balancing community needs with availability and access.
- Providing automation, access and training to improve efficiency and effectiveness of annex service delivery.

**FY2018 Accomplishments**

- Coordination with KPB Clerk’s office on borough-wide elections activities within their communities.

**FY2019 New Initiatives**

- Complete updated job analysis to determine most effective use of resources.

**Performance Measures**

**Priority/Goal:** Homer and Seward Annexes

**Goal:** Provide Borough departmental service for the residents of those areas as effectively as possible.

- Objective:**
1. Train the personnel covering those annexes in those areas where they can perform the service.
  2. If they are unable to perform the service, train the personnel on how to properly service the resident; i.e., obtaining information, referral to department personnel, etc.
  3. Continue to educate the public on the services available.

**Measures:**

Average number of residents served per month	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Homer	240	240	280	200
Seward	40	40	40	30

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing History	1.5	1.5	1.5	1.5

**Commentary**

The Annex offices are busier in years when local property assessing is taking place. For FY2018, this was reflected in the average-served numbers above, specifically in the Homer area. In addition, Borough-wide elections (mayoral) increase resident visits.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11230 - Human Resources - Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 319,420	\$ 323,216	\$ 347,845	\$ 347,845	\$ 339,499	\$ (8,346)	-2.40%
40120 Temporary Wages	2,520	2,506	2,640	2,640	2,640	-	0.00%
40130 Overtime Wages	1,152	312	4,480	4,480	4,175	(305)	-6.81%
40210 FICA	26,687	27,481	31,896	31,896	30,747	(1,149)	-3.60%
40221 PERS	96,190	93,588	79,858	79,858	77,871	(1,987)	-2.49%
40321 Health Insurance	109,211	115,128	117,240	117,240	118,560	1,320	1.13%
40322 Life Insurance	533	560	863	863	845	(18)	-2.09%
40410 Leave	48,099	46,689	47,709	47,709	43,122	(4,587)	-9.61%
40511 Other Benefits	416	356	360	360	360	-	0.00%
Total: Personnel	604,228	609,836	632,891	632,891	617,819	(15,072)	-2.38%
<b>Supplies</b>							
42120 Computer Software	630	-	-	107	-	-	-
42210 Operating Supplies	2,134	2,329	3,400	3,196	3,400	-	0.00%
42310 Repair/Maintenance Supplies	-	-	-	97	-	-	-
42410 Small Tools & Minor Equipment	650	460	-	-	-	-	-
Total: Supplies	3,414	2,789	3,400	3,400	3,400	-	0.00%
<b>Services</b>							
43011 Contractual Services	4,914	1,927	3,000	3,000	8,970	5,970	199.00%
43019 Software Licensing	1,795	2,621	4,131	4,131	6,083	1,952	47.25%
43110 Communications	7,020	6,554	7,326	7,326	6,800	(526)	-7.18%
43140 Postage and Freight	408	590	525	525	525	-	0.00%
43210 Transportation/Subsistence	4,407	5,565	5,945	5,945	5,280	(665)	-11.19%
43220 Car Allowance	3,517	3,614	3,600	3,600	3,600	-	0.00%
43260 Training	668	1,433	758	758	688	(70)	-9.23%
43270 Employee Development	7,500	9,750	10,000	10,000	10,000	-	0.00%
43310 Advertising	3,603	5,096	4,000	4,000	4,000	-	0.00%
43410 Printing	-	-	-	-	500	500	-
43610 Utilities	11,463	13,213	11,500	11,500	14,213	2,713	23.59%
43720 Equipment Maintenance	1,444	1,948	1,925	1,925	2,000	75	3.90%
43810 Rents and Operating Leases	25,884	26,091	26,272	26,272	26,820	548	2.09%
43920 Dues and Subscription	2,254	859	906	906	914	8	0.88%
Total: Services	74,877	79,261	79,888	79,888	90,393	10,505	13.15%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,862	748	-	-	815	815	-
48720 Minor Office Furniture	746	-	-	-	4,778	4,778	-
Total: Capital Outlay	2,608	748	-	-	5,593	5,593	-
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(709)	(1,515)	(750)	(750)	(750)	-	-
Total: Interdepartmental Charges	(709)	(1,515)	(750)	(750)	(750)	-	-
<b>Department Total</b>	<b>\$ 684,418</b>	<b>\$ 691,119</b>	<b>\$ 715,429</b>	<b>\$ 715,429</b>	<b>\$ 716,455</b>	<b>\$ 1,026</b>	<b>0.14%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11230 - Human Resources - Administration**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Director of Human Resources, HR Specialist, HR Assistant, 1/2 time Clerk (1/2 time position is also charged to Print/Mail Division as Mail Copy Clerk), Secretary (Homer Annex) and 1/2 time Secretary (Seward Annex).

**43011 Contractual Services.** Background/driving checks (\$1,500); annual State of Alaska FICA administrative fee (\$1,500); salary survey (\$970) as the last one was conducted in 2015; and, contingency (\$5,000) for labor negotiations which are expected to get underway toward the latter part of January.

**43019 Software Licensing.** Annual fee for on-line recruitment license, subscription, maintenance and tech support (\$5,928). This fee increased by \$1,952 over FY18 as a result of renegotiating a new 3-year contract with NeoGov in 2016 after it was discovered (both by NeoGov and KPB) that the one-time, introductory, discounted rate of \$1,200 had never been revisited since the contract was entered into in 2012; and, security camera software renewal (\$155).

**43110 Communications.** Decrease based on 2-year budget trend.

**43210. Transportation/Subsistence.** Travel out-of-state for continuing education units to maintain certification required for HR Director, however, decrease is a result of early registration discount and location of conference; costs associated with travel for HR Specialist to attend PERS conference budgeted based on conference being held in Anchorage rather than Juneau.

**43260 Training.** Training associated with continuing education units to maintain certification.

**43270 Employee Development.** The Collective Bargaining Agreement, effective for the period 7/1/16 through 6/30/19, set the fiscal year amount at \$10,000.

**43410 Printing.** Costs associated with the new branding initiative.

**43610. Utilities.** Increase is the result of an HEA and Enstar utility analysis conducted by Finance; and, water and sewer rates will increase (8% and 11%) on July 1st as the City of Soldotna enters year 4 of a scheduled 5-year water and sewer rate increase.

**43720 Equipment Maintenance.** Increase based on 4-year trend and incremental increase in costs per copy.

**43810 Rents and Operating Leases.** Seward annex (\$9,975) includes a 4% increase as per the lease agreement; Homer annex (\$16,690) includes a 1% CPI adjustment as per the lease agreement, and post office box rental in Seward (\$155).

**43920 Dues and Subscriptions.** Annual dues for the Society for Human Resource Management increased slightly.

**48710 Minor Office Equipment.** Increase due to one-time purchase of printer for HR Director's office.

**48720 Minor Office Furniture.** Increase due to one-time purchase of 2 ergonomic chairs (\$438 each) and 1 fireproof 4-drawer lateral file (\$3,902) for personnel files.

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<p><b>Fund 100</b></p> <p><b>Dept 11233</b></p>	<p><b>Department Function</b></p> <p><b>General Fund</b></p> <p><b>Human Resources- Print/Mail</b></p>
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**Mission**

The mission of the print/mail shop is to provide efficient and cost effective print and mail services to the Borough, service areas and school district.

**Program Description**

The print room function provides printing services of routine and special publications of the Borough, service areas and school district, which includes binding, laminating, collation and copying. The mail room function involves the metering, sorting and delivery of Borough, service area and school district mail, including the folding, stuffing, sealing and mailing of bulk mailings such as sales tax forms, tax billings, school district payroll and assessment notices.

**Major Long Term Issues and Concerns:**

- Maintaining efficiencies and cost effectiveness in an often time-sensitive environment.
- Maintaining proper inventory for customer needs.

- Controlling maintenance costs and out-of-service delays.
- Maximizing our use of available technology; reducing paper where possible.

**FY2018 Accomplishments**

- Added services for internal sign printing processes.
- Completed workflow evaluation to ensure maximum efficiency outside of calendared events (e.g. check printing, quarterly mailings).

**FY2019 New Initiatives:**

- Support rebranding efforts of KPBB.
- Evaluate equipment replacement and improvement needs against new, efficient technology options.
- Add necessary equipment to facilitate internal bid process, capturing internal savings for project work.

**Performance Measures**

**Priority/Goal:** Print/Mail Room

**Goal:** Provide timely and accurate response to our departments, school district and service areas on all print and mail job requests. To assist/serve the employees of the borough, service areas and school district in providing high quality service to the residents.

**Objective:**

1. Meeting deadlines on mail and print requests which will allow our departments, school districts and service areas to better serve the residents.
2. Timely responses to requests are economically beneficial to the departments, school district and service areas.

**Measures:**

Average Percentage of Deadlines Met	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Print	95%	95%	98%	98%
Mail	95%	95%	98%	98%

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	1.25	1.25	1.25	1.25

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11233 - Human Resources - Print/Mail**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 57,933	\$ 58,673	\$ 60,192	\$ 60,192	\$ 60,124	\$ (68)	-0.11%
40120 Temporary Wages	-	-	1,440	1,440	1,440	-	0.00%
40130 Overtime Wages	-	-	2,744	2,744	2,786	42	1.53%
40210 FICA	4,674	4,817	5,559	5,559	5,748	189	3.40%
40221 PERS	18,058	17,471	14,077	14,077	14,063	(14)	-0.10%
40321 Health Insurance	35,522	36,144	35,172	35,172	35,568	396	1.13%
40322 Life Insurance	103	109	155	155	156	1	0.65%
40410 Leave	6,984	7,253	7,240	7,240	8,377	1,137	15.70%
40511 Other Benefits	219	224	216	216	216	-	0.00%
Total: Personnel	123,493	124,691	126,795	126,795	128,478	1,683	1.33%
<b>Supplies</b>							
42120 Computer Software	-	1,095	-	-	-	-	-
42210 Operating Supplies	14,593	13,257	16,000	16,000	16,000	-	0.00%
42250 Uniforms	331	418	416	416	416	-	0.00%
42410 Small Tools & Equipment	743	-	1,413	1,413	-	(1,413)	-100.00%
Total: Supplies	15,667	14,770	17,829	17,829	16,416	(1,413)	-7.93%
<b>Services</b>							
43019 Software Licensing	-	-	1,195	1,195	1,195	-	0.00%
43110 Communications	574	579	600	600	600	-	0.00%
43210 Transportation/Subsistence	1,032	1,012	1,100	1,100	1,170	70	6.36%
43410 Printing	-	-	-	-	500	500	-
43610 Utilities	9,178	8,991	9,100	9,100	9,105	5	0.05%
43720 Equipment Maintenance	29,582	34,269	34,110	34,110	32,000	(2,110)	-6.19%
43812 Equipment Replacement Pymt.	21,276	18,286	20,293	20,293	16,836	(3,457)	-17.04%
Total: Services	61,642	63,137	66,398	66,398	61,406	(4,992)	-7.52%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	-	500	2,525	2,525	1,193	(1,332)	-52.75%
Total: Capital Outlay	-	500	2,525	2,525	1,193	(1,332)	-52.75%
<b>Department Total</b>	<b>\$ 200,802</b>	<b>\$ 203,098</b>	<b>\$ 213,547</b>	<b>\$ 213,547</b>	<b>\$ 207,493</b>	<b>\$ (6,054)</b>	<b>-2.83%</b>

**Line-Item Explanations**

**40110 Regular wages.** Staff includes: 3/4 time lead mail-copy technician and 1/2 time Mail Copy Clerk.

**42410 Small Tools & Equipment.** Decrease due to one-time purchase of an oval die for the coil binder and 2 adjustable work tables during FY18.

**43019 Software Licensing.** Increase due to annual QTrak package tracking system software/subscription renewal.

**43410 Printing.** Costs associated with the new branding initiative.

**43720 Equipment Maintenance.** Decrease is attributed to replacement of two older copiers with new models that are more efficient. Annual maintenance agreement on the folder, stuffer, mail processor and peripheral components include a 15% increase based on correspondence with vendor.

**43812 Equipment Replacement Payments.** Scheduled replacement of equipment per following list.

**48710 Minor Office Equipment.** Purchase tabletop air jogger to reduce static electricity which causes misfeeds and jamming issues with the folding and stuffing equipment (\$1,193). Decrease is due to one-time purchase of a phone replacement and tabletop booklet maker machine in FY18.

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2018 Estimated	FY2019 Projected	Projected Payments FY2020-2022
Digital copiers (2) - replacements	13,904	6,952	3,495	3,495
Folder/stuffer (replacement)	11,733	5,760	5,760	5,760
Digital mail processor	16,828	-	-	-
Binding machine	1,990	425	425	1,275
Paper cutter	14,105	2,622	2,622	7,864
Paper drill	7,904	2,176	2,176	6,528
Letter opener	6,542	2,358	2,358	7,074
	<u>\$ 73,006</u>	<u>\$ 20,293</u>	<u>\$ 16,836</u>	<u>\$ 31,996</u>

**Department Function**

**Fund 100**

**General Fund**

**Dept 11235**

**Human Resources – Custodial Maintenance**

**Mission**

The mission of the Custodial Division is to provide prompt and effective custodial services to the Main Borough building, the Risk Management and Human Resources annexes, the school district portables, the records center, and by contract, the Homer Annex.

**Program Description**

This division provides janitorial services to the buildings located within the Binkley/Park Street complex and administers the contracts for the Homer Annex.

**Major Long Term Issues and Concerns:**

Coordination of activities with Maintenance department and Purchasing & Contracting department, as well as the School District, to provide an overall custodial management approach.

**FY2018 Accomplishments**

- Trained with Environmental Compliance Manager on revised tank inspection processes to ensure timely response to events or concerns within the complex.
- Used internal shift coverage, school district temporary recruitment pool, flexible schedules and shift trades to cover short-term absences and special events.
- Supported late evening and overnight events hosted at the complex.

**FY2019 New Initiatives:**

- Support IT and other renovation efforts as needed.

**Performance Measures**

**Priority/Goal:** Custodial Maintenance

**Goal:** In addition to regular custodial activities, timely response to all non-routine custodial requests.

- Objective:**
1. Timely response to requests may lower the risk of injury to employees and the public.
  2. Timely response may lower our overall maintenance costs.

**Measures:**

<b>Percentage of Timely Response</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Custodial	99%	99%	99%	99%

Percentages gauged by number of complaints received by General Services.

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History*	1.25	1.25	1.25	1.25

*\*Custodial staffing totals 2.5 employees; 50% is paid by Borough and 50% is paid by School District.*

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11235 - Human Resources - Custodial Maintenance**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 57,169	\$ 57,193	\$ 56,396	\$ 56,396	\$ 57,367	\$ 971	1.72%
40120 Temporary Wages	-	293	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	624	255	1,168	1,168	1,183	15	1.28%
40210 FICA	4,552	4,704	5,277	5,277	5,411	134	2.54%
40221 PERS	16,689	16,108	13,163	13,163	13,389	226	1.72%
40321 Health Insurance	27,884	29,049	29,310	29,310	29,640	330	1.13%
40322 Life Insurance	89	98	146	146	149	3	2.05%
40410 Leave	6,137	6,591	6,445	6,445	7,166	721	11.19%
40511 Other Benefits	205	218	216	216	216	-	0.00%
Total: Personnel	113,349	114,509	114,821	114,821	117,221	2,400	2.09%
<b>Supplies</b>							
42210 Operating Supplies	88	95	125	125	125	-	0.00%
42250 Uniforms	249	313	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	121	-	100	100	100	-	0.00%
42410 Small Tools & Equipment	185	267	485	485	400	(85)	-17.53%
Total: Supplies	643	675	1,022	1,022	937	(85)	-8.32%
<b>Services</b>							
43011 Contractual Services	3,482	3,471	3,800	3,800	3,750	(50)	-1.32%
43110 Communications	66	89	120	120	120	-	0.00%
43210 Transportation/Subsistence	26	40	50	50	60	10	20.00%
43610 Utilities	848	832	900	880	905	5	0.56%
43720 Equipment Maintenance	50	-	50	70	100	50	100.00%
Total: Services	4,472	4,432	4,920	4,920	4,935	15	0.30%
<b>Department Total</b>	<b>\$ 118,464</b>	<b>\$ 119,616</b>	<b>\$ 120,763</b>	<b>\$ 120,763</b>	<b>\$ 123,093</b>	<b>\$ 2,330</b>	<b>1.93%</b>

**Line-Item Explanations**

**40110 Regular wages.** Staff includes: 1/2 time Lead Custodian and 2 full-time custodians.

**Note:** 50% of the staffing expenditures are charged to the School District and 50% to the Borough Human Resources Department.

**42410 Small Tools & Equipment.** Decrease based on 3-year spending trend.

**43011 Contractual Services.** Janitorial services for the Homer Annex (\$2,700), window washing at the main Borough building, Human Resources, Risk Management, and Records offices (\$1,000), and a decrease in laundering custodial cleaning cloths (\$50) based on actual costs and number of times the service is utilized.

**43720. Equipment Maintenance.** Increase due to the replacement of switches, cords, and/or brushes on some of the older vacuums that are not yet ready to be replaced.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Human Resource Department Totals**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 434,522	\$ 439,082	\$ 464,433	\$ 464,433	\$ 456,990	\$ (7,443)	-1.60%
40120 Temporary Wages	2,520	2,799	6,780	6,780	6,780	-	0.00%
40130 Overtime Wages	1,776	567	8,392	8,392	8,144	(248)	-2.96%
40210 FICA	35,913	37,002	42,732	42,732	41,906	(826)	-1.93%
40221 PERS	130,937	127,167	107,098	107,098	105,323	(1,775)	-1.66%
40321 Health Insurance	172,617	180,321	181,722	181,722	183,768	2,046	1.13%
40322 Life Insurance	725	767	1,164	1,164	1,150	(14)	-1.20%
40410 Leave	61,220	60,533	61,394	61,394	58,665	(2,729)	-4.45%
40511 Other Benefits	840	798	792	792	792	-	0.00%
Total: Personnel	841,070	849,036	874,507	874,507	863,518	(10,989)	-1.26%
<b>Supplies</b>							
42120 Computer Software	630	1,095	-	107	-	-	-
42210 Operating Supplies	16,815	15,681	19,525	19,321	19,525	-	0.00%
42250 Uniforms	580	731	728	728	728	-	0.00%
42310 Repair/Maintenance Supplies	121	-	100	197	100	-	0.00%
42410 Small Tools & Equipment	1,578	727	1,898	1,898	400	(1,498)	-78.93%
Total: Supplies	19,724	18,234	22,251	22,251	20,753	(1,498)	-6.73%
<b>Services</b>							
43011 Contractual Services	8,396	5,398	6,800	6,800	12,720	5,920	87.06%
43019 Software Licensing	1,795	2,621	5,326	5,326	7,278	1,952	36.65%
43110 Communications	7,660	7,222	8,046	8,046	7,520	(526)	-6.54%
43140 Postage and Freight	408	590	525	525	525	-	0.00%
43210 Transportation/Subsistence	5,465	6,617	7,095	7,095	6,510	(585)	-8.25%
43220 Car Allowance	3,517	3,614	3,600	3,600	3,600	-	0.00%
43260 Training	668	1,433	758	758	688	(70)	-9.23%
43270 Employee Development	7,500	9,750	10,000	10,000	10,000	-	0.00%
43310 Advertising	3,603	5,096	4,000	4,000	4,000	-	0.00%
43410 Printing	-	-	-	-	1,000	1,000	-
43610 Utilities	21,489	23,036	21,500	21,480	24,223	2,723	12.67%
43720 Equipment Maintenance	31,076	36,217	36,085	36,105	34,100	(1,985)	-5.50%
43810 Rents and Operating Leases	25,884	26,091	26,272	26,272	26,820	548	2.09%
43812 Equipment Replacement Pymt.	21,276	18,286	20,293	20,293	16,836	(3,457)	-17.04%
43920 Dues and Subscriptions	2,254	859	906	906	914	8	0.88%
Total: Services	140,991	146,830	151,206	151,206	156,734	5,528	3.66%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,862	1,248	2,525	2,525	2,008	(517)	-20.48%
48720 Minor Office Furniture	746	-	-	-	4,778	4,778	-
Total: Capital Outlay	2,608	1,248	2,525	2,525	6,786	4,261	168.75%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(709)	(1,515)	(750)	(750)	(750)	-	-
Total: Interdepartmental Charges	(709)	(1,515)	(750)	(750)	(750)	-	-
<b>Department Total</b>	<b>\$ 1,003,684</b>	<b>\$ 1,013,833</b>	<b>\$ 1,049,739</b>	<b>\$ 1,049,739</b>	<b>\$ 1,047,041</b>	<b>\$ (2,698)</b>	<b>-0.26%</b>

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<b>Department Function</b>
<b>Fund 100</b>
<b>General Fund</b>
<b>Dept 11231</b>
<b>Information Technology</b>

**Mission**

Provide effective, courteous, and responsive end user support for the Kenai Peninsula Borough’s computing systems. Implement and maintain a reliable, robust network, which serves as the delivery mechanism for computing services. Provide direction, consultation, and guidance regarding future planning as it relates to the Kenai Peninsula Borough’s computing and information management needs.

**Program Description**

The IT Department implements and supports all computing and networking, and the majority of telephony infrastructure for the Kenai Peninsula Borough. Additionally, the IT Department provides support for mission critical business applications, and provides application and integration development for all KPB business units.

**Major Long Term Issues and Concerns:**

- Changing technology and required cost to maintain systems.
- Ongoing training required by constantly changing IT landscape.
- Streamlining IT support to handle increasing IT scope without staffing increases.

- Electronic document management/classification/retention being brought up to the standards applied to permanent records such as microfilm/microfiche and paper.
- Increasing cost of software licensing.

**FY2018 Accomplishments**

- Migrated General Ledger and Payroll system from Legacy COBOL platform to current supported AB Suite platform.
- Substantially completed IT Department remodel, including migration of server room to newly remodeled space.
- Developed Social Media Archiving tool to support public records request of social media content.
- Migrated to new Mobile Device Management platform, allowing more streamlined deployment of mobile phones and tablets.

**FY2019 New Initiatives:**

- Redesign public facing kpb.us website.
- Develop web based employee timekeeping system.

**Performance Measures**

**Priority/Goal:** Customer Service

**Goal:** Timely resolution of desktop computing issues.

**Objective:** Reduce average time to close on medium and high priority issues.

**Measures:**

Average Incident Closed Time by Priority	Benchmark	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
High priority incident response time	4 hours	.75 Hours	1.17 Hours	1 Hours	<4 Hours
Medium priority incident response time	8-12 hours	20.25 Hours	6.23 Hours	7 Hours	8 Hours
Low priority incident response time	48 hours	23.75 Hours	24 Hours	21 Hours	24 Hours

**Priority/Goal:** Customer Service

**Goal:** Timely resolution of desktop computing issues.

**Objective:** Increase percentage of incidents closed within 1 business week.

**Measures:**

Percentage of Incidents Closed	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
% of incidents closed within 120 Hours	95.8%	96.4%	94.8%	95.0%

<b>Fund 100</b>  <b>Dept 11231</b>	<b>Department Function</b>  <b>General Fund</b>  <b>Information Technology - Continued</b>
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**Priority/Goal:** Device Support  
**Goal:** Provide support for Borough devices.  
**Objective:** Provide support for Borough devices through IT staff.

**Measures:**

<b>Devices Supported:</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Desktop PC's	458	460	465	470
Phones	381	390	396	400
Printers	114	119	123	125
Servers (Virtual and Physical)	105	120	129	130
Total Number of Networked Devices	1,990	2,033	2,050	2,075
Annual Support Incidents	1,671	1,515	1,502	1,500
Ratio of Support Incidents to IT Dept FTE	145:1	131:1	130:1	130:1

**Measures:**

<b>Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	11.5	11.5	11.5	11.5

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11231 - Information Technology**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 793,316	\$ 852,287	\$ 899,264	\$ 899,264	\$ 919,461	\$ 20,197	2.25%
40120 Temporary Wages	-	-	3,080	3,080	-	(3,080)	-100.00%
40130 Overtime Wages	282	6,032	5,382	5,382	5,622	240	4.46%
40210 FICA	67,368	68,666	79,673	79,673	83,464	3,791	4.76%
40221 PERS	230,703	240,315	202,649	202,649	205,810	3,161	1.56%
40321 Health Insurance	225,485	240,074	246,204	246,204	272,688	26,484	10.76%
40322 Life Insurance	1,294	1,455	2,202	2,202	2,231	29	1.32%
40410 Leave	85,906	87,631	117,267	117,267	122,460	5,193	4.43%
40511 Other Benefits	1,342	1,540	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,405,696	1,498,000	1,557,305	1,557,305	1,613,320	56,015	3.60%
<b>Supplies</b>							
42120 Computer Software	4,815	3,322	6,125	6,125	6,125	-	0.00%
42210 Operating Supplies	11,269	6,420	13,680	13,680	13,380	(300)	-2.19%
42230 Fuels, Oils & Lubricants	468	334	950	950	950	-	0.00%
42310 Repair/Maintenance Supplies	14,652	14,715	15,500	22,900	15,500	-	0.00%
42410 Small Tools & Equipment	3,985	3,021	3,600	3,600	3,600	-	0.00%
Total: Supplies	35,189	27,812	39,855	47,255	39,555	(300)	-0.63%
<b>Services</b>							
43011 Contractual Services	3,389	12,105	7,804	5,804	5,207	(2,597)	-44.75%
43019 Software Licensing	196,671	211,399	237,466	266,023	237,187	(279)	-0.10%
43110 Communications	29,266	22,968	28,980	28,980	28,980	-	0.00%
43140 Postage and Freight	12	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	4,690	2,774	5,850	2,850	3,325	(2,525)	-88.60%
43260 Training	4,975	2,285	13,850	9,850	7,350	(6,500)	-65.99%
43610 Utilities	21,653	21,227	19,260	19,260	20,717	1,457	7.56%
43720 Equipment Maintenance	470	320	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	-	1,278	-	2,000	2,600	2,600	130.00%
43810 Rents & Operating Leases	-	-	350	350	350	-	0.00%
43812 Equipment Replacement Pymt.	40,441	35,973	30,999	30,999	39,015	8,016	25.86%
43920 Dues and Subscriptions	2,364	2,104	2,400	2,000	1,995	(405)	-20.25%
Total: Services	303,931	312,433	349,459	370,616	349,226	(233)	-0.06%
<b>Capital Outlay</b>							
48311 Machinery & Equipment	4,892	-	-	-	-	-	-
48710 Minor Office Equipment	23,334	25,330	22,025	22,025	22,833	808	3.67%
48720 Minor Office Furniture	3,157	-	-	-	-	-	-
48740 Minor Machines & Equipment	1,422	-	-	-	-	-	-
Total: Capital Outlay	32,805	25,330	22,025	22,025	22,833	808	3.67%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(566)	(974)	(800)	(800)	(800)	-	-
Total: Interdepartmental Charges	(566)	(974)	(800)	(800)	(800)	-	-
<b>Department Total</b>	<b>\$ 1,777,055</b>	<b>\$ 1,862,601</b>	<b>\$ 1,967,844</b>	<b>\$ 1,996,401</b>	<b>\$ 2,024,134</b>	<b>\$ 56,290</b>	<b>2.86%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11231 - Information Technology - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Director, 4 Enterprise Applications Developers, 2 Network/IT Administrator, 1 Senior Information Helpdesk Technicians, 2 Information Helpdesk Technician, 1 Information Helpdesk Supervisor and 1/2 IT Clerk.

**42120 Computer Software.** Developer software development kits, mobile apps, minor software updates, additional backup licensing.

**42310 Repair/Maintenance Supplies.** Parts for repairing and maintaining desktop computers, server equipment and network infrastructure.

**42410 Small Tools & Equipment.** Hand tools, computer accessories, additional UPS.

**43011 Contractual Services.** Software modifications (\$4,000), SSL certificates (\$799), and helpdesk calls (\$408).

**43019 Software Licensing.** CommVault support (\$26,329), WebHelpdesk (\$1,652), GEMS (\$35,858), end user remote access (\$3,970), Unisys (\$31,347), McAfee (\$3,485), Microfocus Cobol (\$2,810), Microsoft Office (\$56,180), Cisco, ESW, UCSS (\$25,000), Planet Press (\$3,322), VMWare support (\$11,997), Equallogic SAN support (\$12,000), Quantum LTO rapid renewal (\$2,500), misc. (\$6,737), data loss prevention and SPAM filtering (\$14,000).

**43110 Communications.** Internet connection, Borough Administration building TLS circuit.

**43210 Transportation and Subsistence.** Decrease in training-related travel due to completing more training online.

**43260 Training.** Ongoing internet based technical training/courses for developers, system administrators and helpdesk staff.

**43780 Buildings/Grounds Maintenance.** Server room A/C preventative maintenance.

**43812 Equipment Replacement Payments.** To purchase information technology equipment. See schedule below.

**43920 Dues & Subscriptions.** Safari books online subscriptions (\$1,995).

**48710 Minor Office Equipment.** High end desktop (\$1,233), development workstation (\$4,000), scheduled replacement of 4 distribution switches (\$2,500 each), mid range and unmanaged switches (\$3,600), tape drive (\$4,000).

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2018 Estimated	FY2019 Projected	Projected Payments FY2020-2022
Virtual Server Software	\$ 31,164	\$ 7,791	\$ -	\$ -
Enhance data protection	67,370	-	-	-
Vehicle/ transferred from CP	4,124	2,089	-	-
UPS battery/cell monitoring	10,948	2,737	2,737	5,474
Core router replacement	12,571	5,127	5,127	-
Virtualization cluster tier I replacement	11,866	5,933	5,932	11,863
SAN Replication/ data protection **	2,606	2,606	2,606	5,212
10G Switch Fabric Replacement	-	4,716	4,716	9,432
SAN Array Replacement	-	-	17,897	53,691
Total	<u>\$ 140,649</u>	<u>\$ 30,999</u>	<u>\$ 39,015</u>	<u>\$ 85,672</u>

\*\* An 85/15 split is being billed to the IT Department and 911 fund respectively for this hardware.

**Department Function**

**Fund 100**

**General Fund**

**Dept 11310**

**Legal Department**

**Mission**

To provide legal services for the Borough and School District in an ethical, timely, professional, and cost-effective manner. As this promotes legal, fiscally responsible, and respectful municipal government, it furthers the general government mission statement.

**Program Description**

The legal department serves the assembly, the borough administration including all borough boards, commissions, and departments, and the school district. Services provided include routine legal advice, issuing legal opinions, document drafting and review, preparation and/or review of ordinances and resolutions, and representing our clients in litigation.

**Major Long Term Issues and Concerns:**

- Updating the borough code for clarification, to eliminate inconsistencies and incorrect references, and to improve processes.
- Conduct regular training of public officials.
- Continue moving towards paperless work environment.

**FY2018 Accomplishments**

- Drafted 53 BOE decisions resulting in zero superior court appeals.

- In coordination with outside counsel, won two cases filed with the Regulatory Commission of Alaska and settled one case filed in Superior Court.
- In-house settled personal injury (PI) case filed in Superior Court.
- On team that renegotiated CPGH, Inc. Operating Agreement & other related agreements.
- Advised EMS workgroup & assisted with legal changes needed to create EPHESA.
- Rewrote Title 21.20 with Planning & Clerk to change BOA to hearing officer.
- Continued converting many research files to digital format.
- Advised staff in two BOA hearings.
- Worked with staff to enter stipulated enforcement orders and agreements to resolve numerous code violations without hearing.
- Worked with NPRSA to develop new pool admission fee policy.

**FY2019 New Initiatives:**

- Align code notice provisions for Planning Dept. actions.
- Assist with Landfill Gas to Energy Project.
- Update Legal Department web page.
- Implement Interdepartmental Form standardization
- Rewrite Title 21.29 of the borough code.
- Advise the Material Site Work group.
- Rewrite Title 14.08 regarding utilities in rights-of-way.

**Performance Measures**

**Priority/Goal:** In a timely manner review and prepare high quality documents for the borough and school district, and skillfully research and respond to requests for legal advice and assistance.

**Measures:**

<b>Requests for Legal Assistance</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>	<b>CY2019 Estimated</b>
Contracts, permits & other document drafting &/or review	277	204	250	250
Ordinances	78	76	75	75
Resolutions	79	66	70	70
Legal Opinions/Research	254	227	230	230
Public record requests reviewed	210	203	210	210
Grants reviewed	7	7	6	6
Code enforcement actions	9	5	5	5

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
FTE staffing	5	5	5	5

<b>Fund 100</b>  <b>Dept 11310</b>	<b>Department Function</b>  <b>General Fund</b>  <b>Legal Department - Continued</b>
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**Priority/Goal:** Collect delinquent sales and property taxes, and other debts

**Measures:**

	CY2016 Actual	CY2017 Actual	CY2018 Projected	CY2019 Estimated
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management). Average active tax collection cases for CY 17 was 71 per month.	\$100,682	\$145,239	\$70,000	\$70,000
Non-tax judgment, delinquent solid waste fees & other miscellaneous collections.	\$3,075	\$2,785	n/a	n/a

## Kenai Peninsula Borough

### Budget Detail

#### Fund 100

#### Department 11310 - Legal Administration

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 434,784	\$ 435,282	\$ 457,093	\$ 457,093	\$ 457,124	\$ 31	0.01%
40120 Temporary Wages	770	3,288	10,080	10,080	5,000	(5,080)	-50.40%
40130 Overtime Wages	2,055	2,963	4,345	4,345	4,633	288	6.63%
40210 FICA	35,580	35,957	41,351	41,351	41,093	(258)	-0.62%
40221 PERS	128,926	119,077	102,536	102,536	102,677	141	0.14%
40321 Health Insurance	108,796	111,681	117,240	117,240	118,560	1,320	1.13%
40322 Life Insurance	714	740	1,102	1,102	1,103	1	0.09%
40410 Leave	60,309	55,709	57,722	57,722	57,234	(488)	-0.85%
40511 Other Benefits	30	-	-	-	-	-	-
Total: Personnel	771,964	764,697	791,469	791,469	787,424	(4,045)	-0.51%
<b>Supplies</b>							
42120 Computer Software	-	-	500	500	250	(250)	-50.00%
42210 Operating Supplies	1,496	1,835	2,500	2,500	2,400	(100)	-4.00%
42410 Small Tools & Minor Equipment	193	43	300	1,200	300	-	0.00%
Total: Supplies	1,689	1,878	3,300	4,200	2,950	(350)	-10.61%
<b>Services</b>							
43011 Contractual Services	11,141	134,486	45,000	210,760	40,000	(5,000)	-11.11%
43019 Software Licensing	3,821	3,947	3,981	3,981	4,348	367	9.22%
43031 Litigation	6,056	5,715	7,250	7,250	7,250	-	0.00%
43034 Attorney Fees-Special Cases	11,024	17,148	14,000	52,898	26,000	12,000	85.71%
43110 Communications	3,916	3,871	4,164	4,164	4,500	336	8.07%
43140 Postage and Freight	468	468	500	500	450	(50)	-10.00%
43210 Transportation/Subsistence	4,728	5,156	4,440	4,440	2,940	(1,500)	-33.78%
43220 Car Allowance	10,274	10,398	10,800	10,800	10,800	-	0.00%
43260 Training	2,026	1,438	2,330	2,330	2,000	(330)	-14.16%
43310 Advertising	485	405	-	-	-	-	-
43410 Printing	-	5	100	100	100	-	0.00%
43610 Utilities	7,189	7,046	7,053	7,053	7,003	(50)	-0.71%
43720 Equipment Maintenance	336	365	350	350	350	-	0.00%
43812 Equipment Replacement Payment	-	-	-	-	1,167	1,167	-
43920 Dues and Subscriptions	26,592	27,116	30,331	30,331	22,467	(7,864)	-25.93%
Total: Services	88,056	217,564	130,299	334,957	129,375	(924)	-0.71%
<b>Capital Outlay</b>							
48120 Major Office Equipment	-	357	-	-	-	-	-
48710 Minor Office Equipment	971	754	800	800	800	-	0.00%
48720 Minor Office Furniture	955	-	-	-	-	-	-
Total: Capital Outlay	1,926	1,111	800	800	800	-	0.00%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(534)	-	-	-	-	-
Total: Interdepartmental Charges	-	(534)	-	-	-	-	-
<b>Department Total</b>	<b>\$ 863,635</b>	<b>\$ 984,716</b>	<b>\$ 925,868</b>	<b>\$ 1,131,426</b>	<b>\$ 920,549</b>	<b>\$ (5,319)</b>	<b>-0.57%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11310 - Legal Administration - Continued**

**Line-Item Explanations**

- |   |  |
|---|--|
| <p><b>40110 Regular Wages.</b> Staff includes: Borough Attorney, 1 Deputy Borough Attorney, 1 Assistant Borough Attorney, and 2 Legal Assistants.</p> <p><b>40120 Temporary Wages.</b> Reduced by 50% .</p> <p><b>43011 Contractual Services.</b> Hiring outside counsel as needed for cases not covered by insurance and litigation fund, to serve as a hearing officer for code compliance cases if any, or where in-house staff lacks time or expertise.</p> <p><b>43019 Software Licensing.</b> Law office software, data scrubbing program and surveillance licensing.</p> <p><b>43034 Attorney's Fees Special Cases.</b> For hiring outside counsel when a conflict of interest exists. Increased due to elimination of Board of Adjustment for cost of hearing officer to hear appeals of planning commission decisions.</p> | <p><b>43110 Communications.</b> Increased due to department-wide internet upgrade.</p> <p><b>43210 Transportation/Subsistence.</b> For attendance at court and seminars including 2018 Alaska Municipal Attorney's Association meeting, other training conferences, and meetings. Includes no out-of-state conferences.</p> <p><b>43821 Equipment Replacement Payment.</b> Copier replacement.</p> <p><b>43920 Dues and Subscriptions.</b> Decreased due to negotiated lower rate for legal research program.</p> <p><b>48710 Minor Office Equipment.</b> One desktop computer per replacement schedule (\$800).</p> |
|---|--|

**Equipment Replacement Payment Schedule**

	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
Copier	\$ -	\$ -	\$ 1,167	\$ 3,503

<b>Department Function</b>
<b>Fund 100</b>
<b>General Fund</b>
<b>Dept 11410</b>
<b>Finance - Administration</b>

**Mission**

Provide overall administration and accountability of the financial activities of the Borough by ensuring that Borough financial practices are in compliance with Borough, state and federal laws and reflect best practices within public sector for financial management.

**Program Description**

- Administration of the Borough’s finance department.
- Management of the Borough’s investment pool.
- Serve as advisor to the Mayor and the Assembly.

**Major Long Term Issues and Concerns:**

- Changes in financial reporting due to Government Accounting Standards Board (GASB) proposed changes to accounting practices and reporting.

**FY2018 Accomplishments**

- Issued a RFP for external audit services for the Borough, School District and both Hospital units.
- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2016 CAFR, 38<sup>th</sup> consecutive year.
- Received GFOA Certificate of Achievement for Popular Annual Financial Reporting for the FY2017 CAFR, 4<sup>th</sup> consecutive year.
- Received GFOA Distinguished Budget Presentation Award for the FY2017 budget document, 26<sup>th</sup> year.

**FY2019 New Initiatives:**

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Certificate of Achievement for Excellence in Popular Annual Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.

**Performance Measures**

**Priority/Goal:** Effective Governance

**Goal:** Maintain external validation of the Budget and Comprehensive Annual Financial Report (CAFR)

**Objective:** Obtain GFOA Certification of Excellence in Financial Reporting and GFOA Distinguished Budget Presentation Award

**Measures:**

Award Programs	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
GFOA Certificate of Achievement-CAFR	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement-Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

**Priority/Goal:** Effective Governance

**Goal:** Prepare and review Borough Ordinances and Resolutions that have a fiscal impact to the Borough

**Objective:** Ensure compliance with Borough code

**Measures:**

Ordinances and Resolutions	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Number of Ordinances reviewed/prepared	70	68	75	75
Number of Resolutions reviewed/prepared	34	30	50	50

**Measures:**

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	3	3	3	3

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11410 - Finance - Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 266,908	\$ 250,593	\$ 278,980	\$ 278,980	\$ 256,747	\$ (22,233)	-7.97%
40120 Temporary Wages	-	-	1,121	1,121	1,120	(1)	-0.09%
40130 Overtime Wages	-	-	1,598	1,598	1,623	25	1.56%
40210 FICA	21,056	23,699	25,049	25,049	22,953	(2,096)	-8.37%
40221 PERS	76,504	68,473	62,196	62,196	57,322	(4,874)	-7.84%
40321 Health Insurance	66,920	65,203	70,344	70,344	71,136	792	1.13%
40322 Life Insurance	424	418	668	668	618	(50)	-7.49%
40410 Leave	38,026	35,015	38,948	38,948	31,164	(7,784)	-19.99%
40511 Other Benefits	367	445	144	144	144	-	0.00%
Total: Personnel	470,205	443,846	479,048	479,048	442,827	(36,221)	-7.56%
<b>Supplies</b>							
42210 Operating Supplies	2,138	1,984	2,700	2,070	2,200	(500)	-18.52%
42410 Small Tools & Equipment	250	94	500	1,130	250	(250)	-50.00%
Total: Supplies	2,388	2,078	3,200	3,200	2,450	(750)	-23.44%
<b>Services</b>							
43011 Contractual Services	1,889	282	4,850	7,350	3,000	(1,850)	-38.14%
43017 Investment Portfolio Fees	19,278	19,158	35,000	35,000	25,000	(10,000)	-28.57%
43019 Software Licensing	10	122	150	150	150	-	0.00%
43110 Communication	1,457	1,454	1,700	1,700	1,700	-	0.00%
43140 Postage and Freight	10	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	11,731	8,031	17,150	17,150	10,475	(6,675)	-38.92%
43220 Car Allowance	7,034	6,604	7,200	7,200	7,200	-	0.00%
43260 Training	4,517	4,920	4,145	4,145	2,050	(2,095)	-50.54%
43310 Advertising	-	-	300	300	300	-	0.00%
43410 Printing	-	-	250	250	250	-	0.00%
43610 Utilities	3,778	3,708	3,900	3,900	4,000	100	2.56%
43720 Equipment Maintenance	265	147	-	-	500	500	-
43920 Dues and Subscriptions	3,757	2,892	3,720	3,720	3,720	-	0.00%
Total: Services	53,726	47,318	78,865	81,365	58,845	(20,020)	-25.39%
<b>Capital Outlay</b>							
48120 Major Office Equipment	8,120	-	-	-	-	-	-
48710 Minor Office Equipment	1,191	1,876	-	-	-	-	-
48720 Minor Office Furniture	-	-	-	-	250	250	-
Total: Capital Outlay	9,311	1,876	-	-	250	250	-
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(1,559)	(2,444)	(2,200)	(2,200)	(2,000)	200	-
Total: Interdepartmental Charges	(1,559)	(2,444)	(2,200)	(2,200)	(2,000)	200	-
<b>Department Total</b>	<b>\$ 534,071</b>	<b>\$ 492,674</b>	<b>\$ 558,913</b>	<b>\$ 561,413</b>	<b>\$ 502,372</b>	<b>\$ (56,541)</b>	<b>-10.12%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Finance Director, Controller, and Administrative Assistant (Finance).

**43011 Contractual Services.** Miscellaneous financial services.

**43017 Investment Portfolio Fees.** Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$100,000, the general fund portion is approximately \$25,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.

**48720 Minor Office Furniture.** Replacement office chair.

<p><b>Fund 100</b></p> <p><b>Dept 11430</b></p>	<p><b>Department Function</b></p> <p><b>General Fund</b></p> <p><b>Finance – Financial Services</b></p>
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**Mission**

Provide accounting services for all departments and service areas of the Borough. Maintain the Borough’s chart of accounts; conduct sales tax audits of businesses selling goods and services in the Borough to ensure compliance with sales and personal property tax ordinances; monitor, prepare, and submit financial reports for all Borough grants; and assist in the preparation of the Borough’s Comprehensive Annual Financial Report and annual budget document.

**Program Description**

The Financial Services Division provides a variety of financial services to the Assembly, Borough Employees and the general public. Services include accounts payable, payroll, financial analysis, budget reporting, grant management, sales tax audits, and tax compliance reporting.

**FY2018 Accomplishments:**

- Began refinement process on payroll paystubs. Allowing for a more informative paystub that will provide employees a better understanding of the information presented.
- Work with Information Technology to implemented an in-house developed electronic interface allowing for electronic timesheets until the full product can be purchased and implemented.
- Began RFP for paperless payroll options.

**FY2019 New Initiatives:**

- Complete implementation of paperless payroll options and implement prior to June 30, 2019.

**Performance Measures**

**Priority/Goal:** Operations

**Goal:** To provide timely and accurate payment to vendors and employees.

- Objective:**
1. Produce direct deposits and W-2’s for all employees.
  2. Process invoices and provide timely payment to vendors.

**Measures:**

Process	FY2015 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Payroll checks and direct deposits issued	11,146	11,152	11,250	11,250
W-2’s issued	763	784	790	800
Ratio of PR checks issued to voided/reissued checks	954:1	1,115:1	1,125:1	1,125:1
Number of accounts payable invoices paid	22,183	21,975	22,000	22,500
1099’s processed	295	266	300	325
Ratio of invoices paid per accounts payable staff	11,092:1	10,987:1	11,000:1	11,250:1

**Priority/Goal:** Grant compliance

**Goal:** Maintain compliance and eligibility for future grant funding by producing timely and accurate required grants reports.

- Objective:**
1. Remain in compliance by providing monthly, quarterly, and annual grant reports.
  2. Request and receive grants funds for grant objectives met or achieved.

**Measures:**

Grant/Process	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Grant reports filed	127	99	66	35
Grants administered	50	40	27	25
Grant revenue received	\$9,493,083	\$7,352,198	\$6,886,937	\$7,818,512
Ratio of revenue received for each grant report filed	\$74,749:1	\$74,265:1	\$104,348:1	\$223,386:1
Other State and Federal revenue recips	\$10,564,132	\$8,449,220	\$7,201,878	\$7,173,000

<b>Department Function</b>  <b>Fund 100</b>  <b>Dept 11430</b>	<b>General Fund</b>  <b>Finance – Financial Services - Continued</b>
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**Priority/Goal:** Sales tax compliance

**Goal:** To have all businesses that have retail sales, rents or services within the borough, registered to collect sales tax, filing and remitting properly.

- Objective:**
1. Through the audit process, verify that business are accurately filing and remitting sales tax.
  2. Educate those doing business within the Borough on the sales tax code requirements.
  3. Identify and contact unregistered businesses operating within the Borough, to bring them into compliance.

**Measures:**

Process	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Sales tax audits completed	194	121	200	205
Registration of previously unregistered businesses	161	206	215	225
Sales tax estimates completed	282	216	225	235
Ratio of registered businesses to completed audits and estimates	23:1	22:1	22:1	22:1

**Measures:**

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	8	8	8	7.5

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11430 - Finance - Financial Services**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 451,814	\$ 458,494	\$ 494,497	\$ 494,497	\$ 472,467	\$ (22,030)	-4.46%
40120 Temporary Wages	24,245	4,142	5,510	5,510	5,510	-	0.00%
40130 Overtime Wages	4,774	2,724	18,033	18,033	14,093	(3,940)	-21.85%
40210 FICA	40,343	40,780	46,119	46,119	43,787	(2,332)	-5.06%
40221 PERS	136,488	131,498	116,393	116,393	110,513	(5,880)	-5.05%
40321 Health Insurance	174,805	182,209	187,584	187,584	130,416	(57,168)	-30.48%
40322 Life Insurance	788	287	1,246	1,246	1,188	(58)	-4.65%
40410 Leave	58,954	59,364	61,096	61,096	57,347	(3,749)	-6.14%
40511 Other Benefits	964	7,097	1,008	1,008	1,008	-	0.00%
Total: Personnel	893,175	886,595	931,486	931,486	836,329	(95,157)	-10.22%
<b>Supplies</b>							
42120 Computer Software	129	-	-	366	-	-	-
42210 Operating Supplies	4,840	6,340	5,000	5,000	6,500	1,500	30.00%
42310 Repair/Maintenance Supplies	-	655	-	-	-	-	-
42410 Small Tools & Equipment	1,223	335	500	500	500	-	0.00%
Total: Supplies	6,192	7,330	5,500	5,866	7,000	1,500	27.27%
<b>Services</b>							
43011 Contractual Services	168	250	-	306	-	-	-
43019 Software Licensing	-	-	15,000	15,000	15,000	-	0.00%
43110 Communication	2,096	1,989	2,600	2,600	2,400	(200)	-7.69%
43140 Postage and Freight	5,558	5,417	6,500	6,500	6,500	-	0.00%
43210 Transportation/Subsistence	11,174	11,765	14,700	14,028	7,250	(7,450)	-50.68%
43220 Car Allowance	7,034	6,951	7,200	7,200	7,200	-	0.00%
43260 Training	3,189	1,975	3,165	3,165	2,695	(470)	-14.85%
43310 Advertising	-	-	300	300	300	-	0.00%
43410 Printing	-	-	300	300	300	-	0.00%
43610 Utilities	5,080	4,989	5,250	5,250	5,250	-	0.00%
43720 Equipment Maintenance	265	147	500	500	500	-	0.00%
43812 Equipment Replacement Pymt.	-	-	67,336	67,336	67,336	-	0.00%
43920 Dues and Subscriptions	328	364	590	590	500	(90)	-15.25%
Total: Services	34,892	33,847	123,441	123,075	115,231	(8,210)	-6.65%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	2,560	1,876	2,250	2,250	-	(2,250)	-100.00%
48720 Minor Office Furniture	611	974	600	600	250	(350)	-58.33%
Total: Capital outlay	3,171	2,850	2,850	2,850	250	(2,600)	-91.23%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(623)	(2,276)	(1,000)	(1,000)	(1,000)	-	-
Total: Interdepartmental Charges	(623)	(2,276)	(1,000)	(1,000)	(1,000)	-	-
<b>Department Total</b>	<b>\$ 936,807</b>	<b>\$ 928,346</b>	<b>\$ 1,062,277</b>	<b>\$ 1,062,277</b>	<b>\$ 957,810</b>	<b>\$ (104,467)</b>	<b>-9.83%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11430 - Finance - Financial Services - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Financial Planning Manager, 2 General Account Specialists (Payroll and Accounts Payable), 1 Data Input Clerk, 1 Auditor, 1 Audit Specialist, .50 Auditor/Accountant, and 1 Treasury/Budget Analyst.

Reduce: Full time Auditor/Accountant to 1/2 time.

**43019 Software Licensing.** New timekeeping software maintenance.

**43210 Transportation/Subsistence.** Travel for essential meetings including the Alaska Government Finance Officers Association's (AGFOA) and GEMS conference. Additional travel for audits and Service Area board meetings.

**43812 Equipment Replacement Payment.** Upgrade to financial software and purchase electronic timekeeping software. See schedule below.

**48720 Minor Office Furniture.** Replacement office chair.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
Electronic timekeeping software	\$ -	\$ 23,270	\$ 23,270	\$ 69,810
GEMS FMS/HRMS software upgrade	-	44,066	44,066	132,198
Total	<u>\$ -</u>	<u>\$ 67,336</u>	<u>\$ 67,336</u>	<u>\$ 202,008</u>

## Department Function

Fund 100

General Fund

Dept 11440

Finance – Property Tax and Collections

### Mission

Property Tax and Collections Division is committed to serving the public, businesses and government customers by collecting and distributing taxes and information properly and accurately in the most courteous, professional, innovative and cost effective manner, in addition to meeting all Borough and State legal requirements and supporting a positive work environment for employees and constituents.

### Program Description

It is the responsibility of the Property Tax and Collections Division to calculate the annual mill levies, bill, mail, collect and disburse annual property tax and related penalty and interest for all Borough taxing authorities, services areas and 6 cities located within the Borough in accordance with the KPB Code of Ordinance ensuring accurate recording of property taxes and other revenue. The department is responsible for the collection of delinquencies from sales tax, leasehold property, mobile homes, personal and real property tax which includes the foreclosure proceedings mandated by Alaska State Statutes. This division collects and posts all revenue that comes into the borough as well as research and reviews all liquor license applications for compliance.

### Major Long Term Issues and Concerns

- Per a settlement the State of Alaska has entered into with the three consumer reporting agencies, we are no longer able to report certain debts making collection efforts even tougher and more complicated than in the past.

### FY2018 Accomplishments

- Online payments of property taxes totaled \$5.1 million in calendar year 2017, which continues to increase yearly by over 20%.
- Temporary personnel were not needed to help in the foreclosure process.
- Due to solid collection efforts, no liquor license continuances had to be protested.
- Over doubled the amount of small claims actions filed in previous years.

### FY2019 New Initiatives:

- Streamline the procedure of Tax Certificates.
- Continue to increase small claims actions against debtors for unpaid personal property and sales tax.
- Move the Special Assessments to the Aumentum Module.
- Working on the process of Tax Adjustment Requests to make it more efficient.

### Performance Measures

**Priority:** Effective Governance

**Goal:** Collect at least 99.9% of real property tax prior to taking clerks deed.

**Objective:** To contact as many owners for payment of delinquent taxes prior to obtaining clerk's deed avoiding taxpayers having to repurchase property.

### Measures:

Documents processed	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Real Property Tax Bills Produced	65,394	65,553	65,752	65,900
Foreclosure Notices Sent	2,537	1,757 (1)	1,850	1,900
Number of Properties with Foreclosure Judgment	1,542	940	970	1,000
Clerk's Deed filed (foreclosure process completed)	38	43	47	50
% of property tax collected	99.9%	99.9%	99.9%	99.9%

(1) Initial decrease in notices due to code change of minimum foreclosure amount due from \$20.00 to \$200.00.

**Department Function**

**Fund 100**

**General Fund**

**Dept 11440**

**Finance – Property Tax and Collections - Continued**

**Priority:** Effective Governance

**Goal:** Increase collections of delinquent sales tax and personal property tax.

**Objective:** Continue to file sales tax liens, process small claims and transferring personal property debt to the collection agency in an effort to collect delinquent taxes.

**Measures:**

<b>Claims filed or Processed</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Sales Tax Liens Filed	64	76	78	80
Small Claims Filed	15	37	32	35
Amounts secured thru Small Claim Judgments	\$30,000	\$71,000	\$65,000	\$70,000
Percentage of personal property accounts transferred	.07%	.05%	.04%	.04%
Sales Tax/Personal Property Tax Collected in House(000"s)	\$1,002	\$1,175	\$1,180	\$1,185

**Measures:**

<b>Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	7	7	7	7

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11440 - Finance - Property Tax and Collections**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 382,023	\$ 383,942	\$ 426,636	\$ 426,636	\$ 436,900	\$ 10,264	2.41%
40120 Temporary Wages	-	2,677	6,000	6,000	-	(6,000)	-100.00%
40130 Overtime Wages	999	1,721	5,374	5,374	2,161	(3,213)	-59.79%
40210 FICA	32,280	32,806	39,188	39,188	39,800	612	1.56%
40221 PERS	121,952	116,817	98,013	98,013	99,716	1,703	1.74%
40321 Health Insurance	156,147	163,362	164,136	164,136	165,984	1,848	1.13%
40322 Life Insurance	682	724	1,070	1,070	1,095	25	2.34%
40410 Leave	64,881	55,566	60,756	60,756	62,498	1,742	2.87%
40511 Other Benefits	851	883	864	864	864	-	0.00%
Total: Personnel	759,815	758,498	802,037	802,037	809,018	6,981	0.87%
<b>Supplies</b>							
42210 Operating Supplies	2,645	2,375	3,500	3,500	3,000	(500)	-14.29%
42310 Repair/Maintenance Supplies	271	-	500	500	300	(200)	-40.00%
Total: Supplies	2,916	2,375	4,000	4,000	3,300	(700)	-17.50%
<b>Services</b>							
43011 Contractual Services	16,783	15,140	17,000	17,000	16,430	(570)	-3.35%
43019 Software Licensing	101,647	105,085	110,487	110,487	115,870	5,383	4.87%
43110 Communications	1,772	1,384	2,000	2,000	2,000	-	0.00%
43140 Postage and Freight	30,505	30,675	34,000	34,000	34,000	-	0.00%
43210 Transportation/Subsistence	2,784	12	3,232	3,232	4,362	1,130	34.96%
43260 Training	1,100	-	895	895	2,190	1,295	144.69%
43310 Advertising	8,206	7,935	9,000	9,000	8,510	(490)	-5.44%
43410 Printing	-	286	250	250	250	-	0.00%
43610 Utilities	7,706	7,559	7,500	7,500	7,000	(500)	-6.67%
43720 Equipment Maintenance	624	572	1,000	1,000	600	(400)	-40.00%
43810 Rents & Operating Leases	348	356	400	400	400	-	0.00%
43920 Dues and Subscriptions	823	571	600	600	600	-	0.00%
43931 Recording Fees	13,021	12,990	13,000	13,000	13,000	-	0.00%
43932 Litigation Reports	66,657	73,125	75,000	79,095	73,000	(2,000)	-2.67%
Total: Services	251,976	255,690	274,364	278,459	278,212	3,848	1.40%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	2,967	3,300	3,660	3,660	1,125	(2,535)	-69.26%
48720 Minor Office Furniture	611	-	1,000	1,000	250	(750)	-75.00%
Total: Capital Outlay	3,578	3,300	4,660	4,660	1,375	(3,285)	-70.49%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	-	(700)	(700)	(1,752)	(1,052)	-
Total: Interdepartmental Charges	-	-	(700)	(700)	(1,752)	(1,052)	-
<b>Department Total</b>	<b>\$ 1,018,285</b>	<b>\$ 1,019,863</b>	<b>\$ 1,084,361</b>	<b>\$ 1,088,456</b>	<b>\$ 1,090,153</b>	<b>\$ 5,792</b>	<b>0.53%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Property Tax and Collections Supervisor, 3 Delinquent Accounts Specialists II, 2 Senior Account Clerk (Revenue), 1 Account Clerk (Finance).

**40120 Temporary Wages.** Removed temporary wage budget.

**43011 Contractual Services.** Collection agency (\$800), armored car service (\$3,875, a 8% increase), web reports and electronic payments (\$800), process server (\$3,000), and tax bill printing and mailing of annual reminder and delinquent bills (\$7,955).

**43019 Software Licensing.** Yearly licensing fee for the payment processing remittance system (\$3,173), and property tax billing and collection software & tax website-Manatron (\$112,697, a 5% increase).

**43210 Transportation & Subsistence.** Travel for essential meetings including the annual Thomson Reuters User's group conference.

**43310 Advertising.** Decrease in cost of yearly publication due to change in code regarding minimum amount required to foreclose. KPB 5.12.260

**43932 Litigation Reports.** RFQ for litigation reports came in a lower price than the last three years.

**48710 Minor Office Equipment.** Scheduled computer upgrades, one desktop (\$850), one monitor (\$250), and one sound bar (\$25).

**48720 Minor Office Furniture.** Replace 1 office chair (\$250).

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**Department Function**

**Fund 100**

**General Fund**

**Dept 11441**

**Finance – Sales Tax**

**Mission**

Collection and distribution of Borough and Cities’ sales tax as defined within the Borough Sales Tax Code section 5.18.100, while remaining in compliance with Borough policies and Alaska State Statutes.

**Program Description**

Sales Tax Division is responsible for processing sales tax returns, registering new businesses, and issuing tax exempt cards, resale cards and owner/builder cards. Division compiles and provides accurate and timely sales tax information to the general public and various government officials. Make recommendations regarding policies and ordinances related to sales tax. Maintain special assessment program and administer annual billing cycle. Monitor and maintain land sale escrows and land leases.

**Major Long Term Issues and Concerns:**

As municipalities and organizations within the Borough look to boost revenues to cover increased operating expenses, changes to local tax structure are routinely considered. These potential changes to local tax structures, including sales tax, put a burden on Borough resources as we are charged with the administration of sales taxes within the Borough, including the

five cities that have sales tax. The state also is considering a statewide sales tax as a part of their future revenue sources.

**FY2018 Accomplishments**

- Entered contract with Harris for upgrade of STX system, to be implemented before June 2019.
- Billed out three new special assessment projects.
- Reviewed existing sales tax policies and updated as needed related to changes in prior year.
- Reviewed sales tax procedures and implemented changes reduced cost in staff hours and postage and improved efficiencies with closed accounts and outstanding credits.

**FY2019 New Initiatives:**

- Implement efficiencies to reduce expense and continue to provide acceptable level of service to business owners.
- Continue efficiencies with special assessments; one expected billing cycle on a new special assessment.
- Implement STX system to V6.1: updated technology, including e-tax component.
- Begin process of converting Special Assessment to Aumentum Special Assessment module, utilizing modernized technology to allow for more efficient billing and data retrieval, electronic payments, and centralized parcel information.

**Performance Measures**

**Priority/Goal:** Effective Governance

**Goal:** Process incoming sales tax returns in timely manner. Provide accurate sales tax information to interested parties.

**Objective:** Comply with Borough sales tax code, policies and Alaska State Statutes.

**Measures:**

<b>Forms processed/revenue collected</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Sales Tax Revenue Collected (000's) FY data	\$30,117	\$30,400	\$30,286	\$30,740
Sales Tax Returns Processed	34,644	33,994	34,000	34,000
Registered Businesses	7,276	7,355	7,475	7,500
Sales Tax Certificates issued	998	1,009	1,150	1,350
Resale Cards issued	2,497	2,167	2,700	2,900
Exempt Cards issued	1,704	1,904	2,000	2,100
Owner Builder Cards issued	229	278	275	300
Special Assessment accounts billed and maintained	864	864	645	750
Land sales escrows maintained	33	30	38	40
Land leases monitored	36	27	27	27

<b>Department Function</b>
<b>Fund 100</b>
<b>General Fund</b>
<b>Dept 11441</b>
<b>Finance – Sales Tax - Continued</b>

**Priority/Goal:** Effective Governance

**Goal:** Provide professional and efficient customer service to business owners and members of the public.

**Objective:** Forms submitted by business owners are completed correctly and are ready for processing by staff.

**Measures:**

<b>Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History	4	4	4	4

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11441 - Finance - Sales Tax**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 203,540	\$ 199,323	\$ 228,038	\$ 228,038	\$ 234,397	\$ 6,359	2.79%
40120 Temporary Wages	8,400	12,835	6,300	6,300	6,300	-	0.00%
40130 Overtime Wages	2,198	862	1,109	1,109	1,150	41	3.70%
40210 FICA	17,192	15,729	20,547	20,547	21,565	1,018	4.95%
40221 PERS	63,118	55,507	51,730	51,730	53,178	1,448	2.80%
40321 Health Insurance	89,590	92,998	93,792	93,792	94,848	1,056	1.13%
40322 Life Insurance	356	359	574	574	589	15	2.61%
40410 Leave	24,667	21,568	27,162	27,162	30,284	3,122	11.49%
40511 Other Benefits	577	545	432	432	432	-	0.00%
Total: Personnel	409,638	399,726	429,684	429,684	442,743	13,059	3.04%
<b>Supplies</b>							
42210 Operating Supplies	1,339	2,471	2,500	2,211	2,500	-	0.00%
42410 Small Tools & Equipment	156	340	400	689	400	-	0.00%
Total: Supplies	1,495	2,811	2,900	2,900	2,900	-	0.00%
<b>Services</b>							
43011 Contractual Services	130	5,399	13,000	14,500	13,000	-	0.00%
43019 Software Licensing	50,608	43,911	73,000	67,220	79,900	6,900	9.45%
43110 Communications	804	738	1,000	1,000	1,000	-	0.00%
43140 Postage and Freight	23,733	24,494	30,000	30,000	30,000	-	0.00%
43210 Transportation/Subsistence	2,698	522	7,200	3,191	3,756	(3,444)	-47.83%
43220 Car Allowance	-	-	-	3,323	3,600	3,600	-
43260 Training	3,014	739	3,500	3,500	900	(2,600)	-74.29%
43310 Advertising	-	5,496	8,000	8,601	9,800	1,800	22.50%
43410 Printing	3,673	5,317	5,200	5,200	5,000	(200)	-3.85%
43610 Utilities	2,881	2,829	3,000	3,000	3,000	-	0.00%
43720 Equipment Maintenance	2,254	2,137	3,000	8,865	6,300	3,300	110.00%
43812 Equipment Replacement Pymt.	140,712	140,712	103,214	103,214	43,829	(59,385)	-57.54%
43920 Dues and Subscriptions	860	421	970	970	220	(750)	-77.32%
43931 Recording Fees	-	203	-	-	-	-	-
Total: Services	231,367	232,918	251,084	252,584	200,305	(50,779)	-20.22%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,792	850	1,676	2,147	850	(826)	-49.28%
48720 Minor Office Furniture	391	994	1,000	529	250	(750)	-75.00%
Total: Capital Outlay	2,183	1,844	2,676	2,676	1,100	(1,576)	-58.89%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(588)	-	(1,000)	(1,000)	(500)	500	-
Total: Interdepartmental Charges	(588)	-	(1,000)	(1,000)	(500)	500	-
<b>Department Total</b>	<b>\$ 644,095</b>	<b>\$ 637,299</b>	<b>\$ 685,344</b>	<b>\$ 686,844</b>	<b>\$ 646,548</b>	<b>\$ (38,796)</b>	<b>-5.66%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Accounting Supervisor (Sales Tax), Sales Tax Specialist, Senior Account Clerk, and an Account Clerk.

**43011 Contractual Services.** To pay the division's share (50%) of web reports and electronic payment system (\$3,000), creation of scannable forms and revisions of other forms(\$10,000).

**43019 Software Licensing.** Sales tax software annual maintenance (\$56,650), Melissa Data (\$3,000), Binary Office (\$19,250), and imaging software annual maintenance (\$1,000).

**43210 Transportation/Subsistence.** Travel and attendance to AGFOA conference and continuing education conference for Sales Tax Manager. Travel for training for sales tax division staff.

**43310 Advertising.** Quarterly publication of businesses that are delinquent with sales tax filings and /or remittance due.

**43720 Equipment Maintenance.** Annual maintenance on two scanners and allocation of maintenance costs on finance department copier.

**43812 Equipment Replacement Payment.** Sales tax software required platform upgrade. See schedule below.

**48710 Minor Office Equipment.** Scheduled computer upgrades, one desktop (\$850).

**48720 Minor Office Furniture.** Chair (\$250).

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11441 - Finance - Sales Tax - Continued**

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
SRT Sales Tax System	\$ 644,175	\$ 59,385	\$ -	\$ -
SRT Version 6 Upgrade	-	43,829	43,829	131,487
	<u>\$ 644,175</u>	<u>\$ 103,214</u>	<u>\$ 43,829</u>	<u>\$ 131,487</u>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Finance Department Totals**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,304,285	\$ 1,292,352	\$ 1,428,151	\$ 1,428,151	\$ 1,400,511	\$ (27,640)	-1.94%
40120 Temporary Wages	32,645	19,654	18,931	18,931	12,930	(6,001)	-31.70%
40130 Overtime Wages	7,971	5,307	26,114	26,114	19,027	(7,087)	-27.14%
40210 FICA	110,871	113,014	130,903	130,903	128,105	(2,798)	-2.14%
40221 PERS	398,062	372,295	328,332	328,332	320,729	(7,603)	-2.32%
40321 Health Insurance	487,462	503,772	515,856	515,856	462,384	(53,472)	-10.37%
40322 Life Insurance	2,250	1,788	3,558	3,558	3,490	(68)	-1.91%
40410 Leave	186,528	171,513	187,962	187,962	181,293	(6,669)	-3.55%
40511 Other Benefits	2,759	8,970	2,448	2,448	2,448	-	0.00%
Total: Personnel	2,532,833	2,488,665	2,642,255	2,642,255	2,530,917	(111,338)	-4.21%
<b>Supplies</b>							
42120 Computer Software	129	-	-	366	-	-	-
42210 Operating Supplies	10,962	13,170	13,700	12,781	14,200	500	3.65%
42310 Repair/Maintenance Supplies	271	655	500	500	300	(200)	-40.00%
42410 Small Tools & Equipment	1,629	769	1,400	2,319	1,150	(250)	-17.86%
Total: Supplies	12,991	14,594	15,600	15,966	15,650	50	0.32%
<b>Services</b>							
43011 Contractual Services	18,970	21,071	34,850	39,156	32,430	(2,420)	-6.94%
43017 Investment Portfolio Fees	19,278	19,158	35,000	35,000	25,000	(10,000)	-28.57%
43019 Software Licensing	152,265	149,118	198,637	192,857	210,920	12,283	6.18%
43110 Communication	6,129	5,565	7,300	7,300	7,100	(200)	-2.74%
43140 Postage and Freight	59,806	60,586	71,000	71,000	71,000	-	0.00%
43210 Transportation/Subsistence	28,387	20,330	42,282	37,601	25,843	(16,439)	-38.88%
43220 Car Allowance	14,068	13,555	14,400	17,723	18,000	3,600	25.00%
43260 Training	11,820	7,634	11,705	11,705	7,835	(3,870)	-33.06%
43310 Advertising	8,206	13,431	17,600	18,201	18,910	1,310	7.44%
43410 Printing	3,673	5,603	6,000	6,000	5,800	(200)	-3.33%
43610 Utilities	19,445	19,085	19,650	19,650	19,250	(400)	-2.04%
43720 Equipment Maintenance	3,408	3,003	4,500	10,365	7,900	3,400	75.56%
43810 Rents & Operating Leases	348	356	400	400	400	-	0.00%
43812 Equipment Replacement Pymt.	140,712	140,712	170,550	170,550	111,165	(59,385)	-34.82%
43920 Dues and Subscriptions	5,768	4,248	5,880	5,880	5,040	(840)	-14.29%
43931 Recording Fees	13,021	13,193	13,000	13,000	13,000	-	0.00%
43932 Litigation Reports	66,657	73,125	75,000	79,095	73,000	(2,000)	-2.67%
Total: Services	571,961	569,773	727,754	735,483	652,593	(75,161)	-10.33%
<b>Capital Outlay</b>							
48120 Major Office Equipment	8,120	-	-	-	-	-	-
48710 Minor Office Equipment	8,510	7,902	7,586	8,057	1,975	(5,611)	-73.97%
48720 Minor Office Furniture	1,613	1,968	2,600	2,129	1,000	(1,600)	-61.54%
Total: Capital Outlay	18,243	9,870	10,186	10,186	2,975	(7,211)	-70.79%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(2,770)	(4,720)	(4,900)	(4,900)	(5,252)	(352)	-
Total: Interdepartmental Charges	(2,770)	(4,720)	(4,900)	(4,900)	(5,252)	(352)	-
<b>Department Total</b>	<b>\$ 3,133,258</b>	<b>\$ 3,078,182</b>	<b>\$ 3,390,895</b>	<b>\$ 3,398,990</b>	<b>\$ 3,196,883</b>	<b>\$ (194,012)</b>	<b>-5.72%</b>

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<p><b>Fund 100</b></p> <p><b>Dept 11510</b></p>	<p><b>Department Function</b></p> <p><b>General Fund</b></p> <p><b>Assessing Administration</b></p>
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**Mission**

To maintain accurate ownership, legal and physical description of all real and personal property borough-wide, enabling accurate assessment of all taxable property within the borough in compliance with State and Borough requirements.

**Program Description**

Handle transfers of ownership, administer exemption programs, enter inspection data, and respond to all public inquiries. Provide accurate and timely information to the public, user departments, and other government agencies. Prepare the annual assessment rolls.

**Major Long Term Issues and Concerns:**

Lack of support from software vendor to convert and upgrade personal property database application to new release.

**FY2018 Accomplishments:**

Upgrade to ProVal 9.0.

**FY2019 New Initiatives:**

Work on moving paper processes to paperless SharePoint workflows (subdivisions and tax adjustments).

**Performance Measures**

**Priority/Goal:** Public Service

**Goal:** Administer Exemption Programs

- Objective:**
1. Notify new property owners of exemption programs and eligibility requirements.
  2. Audit ownership information to ensure that exemptions are removed when residents move or sell property.

**Measures:**

Exemption Program Counts	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Assessment year	2015	2016	2017	2018
50K Residential Applications approved (new)	1,114	935	751	898
Senior Citizen Applications approved (new)	734	645	472	570
Disabled Veteran Applications approved (new)	27	144	61	35
Disabled Resident Tax Credit Applications approved (all)	366	317	309	30
Other exemption applications approved (all)	1,033	738	362	256
Parcels with exemption of any type	37,511	38,937	34,917	33,757

**Priority/Goal:** Public Service

**Goal:** Maintain accurate records of parcels including ownership and legal descriptions

- Objective:**
1. Create and retire parcels to identify newly platted parcels.
  2. Review recorded documents to determine ownership interest of parties.
  3. Maintain address information for all taxable real and personal property accounts.

**Measures:**

Parcel and Change Counts	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Assessment year	2015	2016	2017	2018
Parcel count – real property	65,474	65,550	65,996	66,085
Parcel count – oil & gas accounts	239	240	238	238
Personal Property count	6,764	6,850	6,793	6,874
Ownership changes	6,046	5,855	4,474	5,458
Address Changes	5,263	5,200	3,517	4,660

<b>Fund 100</b>  <b>Dept 11510</b>	<b>Department Function</b>  <b>General Fund</b>  <b>Assessing Administration - Continued</b>
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**Measures:**

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	10	10	10	10

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11510 - Assessing Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 555,162	\$ 576,542	\$ 635,626	\$ 631,626	\$ 645,875	\$ 10,249	1.61%
40120 Temporary Wages	1,477	2,681	12,000	19,545	20,639	8,639	71.99%
40130 Overtime Wages	9,568	3,934	12,292	12,292	12,668	376	3.06%
40210 FICA	48,652	48,626	58,762	58,762	60,379	1,617	2.75%
40221 PERS	177,770	172,592	146,411	146,411	148,848	2,437	1.66%
40321 Health Insurance	222,981	233,697	234,480	234,480	213,408	(21,072)	-8.99%
40322 Life Insurance	985	1,063	1,588	1,588	1,612	24	1.51%
40410 Leave	77,518	75,953	83,419	89,281	84,845	1,426	1.71%
40511 Other Benefits	1,143	1,180	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,095,256	1,116,268	1,185,730	1,195,137	1,189,426	3,696	0.31%
<b>Supplies</b>							
42120 Computer Software	416	315	400	400	400	-	0.00%
42210 Operating Supplies	4,142	5,488	4,500	4,500	4,500	-	0.00%
42410 Small Tools & Equipment	69	97	500	500	500	-	0.00%
Total: Supplies	4,627	5,900	5,400	5,400	5,400	-	0.00%
<b>Services</b>							
43011 Contractual Services	42,045	38,114	44,000	43,850	44,000	-	0.00%
43019 Software Licensing	94,750	99,823	105,210	105,210	110,841	5,631	5.35%
43110 Communications	3,583	3,396	4,040	4,040	4,040	-	0.00%
43140 Postage and Freight	9,364	10,814	12,500	12,500	12,625	125	1.00%
43210 Transportation/Subsistence	3,708	10,205	11,248	10,698	11,475	227	2.02%
43220 Car Allowance	7,034	7,228	7,200	7,200	7,200	-	0.00%
43260 Training	199	1,170	3,000	3,000	3,000	-	0.00%
43310 Advertising	1,178	1,134	1,200	1,200	1,200	-	0.00%
43410 Printing	1,905	1,783	2,100	2,650	2,100	-	0.00%
43610 Utilities	8,023	8,127	8,315	8,315	8,325	10	0.12%
43720 Equipment Maintenance	281	207	900	850	300	(600)	-66.67%
43920 Dues and Subscriptions	633	471	1,609	1,659	624	(985)	-61.22%
Total: Services	172,703	182,472	201,322	201,172	205,730	4,408	2.19%
<b>Capital Outlay</b>							
48120 Major Office Equipment	1,873	-	-	-	-	-	-
48710 Minor Office Equipment	4,483	1,748	2,440	2,590	5,426	2,986	122.38%
48720 Minor Office Furniture	295	638	1,000	1,000	885	(115)	-11.50%
Total: Capital Outlay	6,651	2,386	3,440	3,590	6,311	2,871	83.46%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(395)	(1,200)	(1,200)	(1,200)	-	-
Total: Interdepartmental Charges	-	(395)	(1,200)	(1,200)	(1,200)	-	-
<b>Department Total</b>	<b>\$ 1,279,237</b>	<b>\$ 1,306,631</b>	<b>\$ 1,394,692</b>	<b>\$ 1,404,099</b>	<b>\$ 1,405,667</b>	<b>\$ 10,975</b>	<b>0.79%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Current staff includes: Director of Assessing, Assessment Administration Manager, Title Examiner, Exemption Examiner, Assessment Reporting Analyst, Administrative Assistant, 2 Senior Assessing Clerks, 2 Assessing Clerks.

**43011 Contractual Services.** Electronic copies of recorded documents from all districts (\$6,000), all assessment notices and informational brochure annual printing and mailing (\$38,000).

**43019 Software Licensing.** Existing support contractual rate increase 5% plus security camera.

**43210 Transportation/Subsistence.** Funding for mileage, needed staff training, Proval users conference, IAEO conference, assessor travel to Homer, Seward, Anchorage, and new employee training (3 clerks) Anchorage.

**43260 Training.** Appraisal staff continuing education training, three new clerks to AAO course 1A Assessment in Alaska.

**48710 Minor Office Equipment.** Scheduled replacement of 4 computers (3 standard \$754 each; 1 high-end \$1,012); 8 monitors (\$269 each).

**43720 Minor Office Furniture.** Replace 3 office chairs (\$295 each).

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<p><b>Fund 100</b></p> <p><b>Dept 11520</b></p>	<p><b>Department Function</b></p> <p><b>General Fund</b></p> <p><b>Assessing Appraisal</b></p>
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**Mission**  
 Perform equitable, fair, and uniform real and personal property assessments borough-wide in a timely and courteous manner, while adhering to all applicable state and local laws.

**Program Description**  
 Appraisal division staff conduct field inspection of property within the borough to ensure all records are accurate and properties are uniformly described in accordance with department guidelines. Collect and verify sales and calibrate market models annually. Review property records and values with property owners, review appeals and represent the borough before Board of Equalization.

**Major Long Term Issues and Concerns:**  
 The department continues to fall short of the number of annual inspections needed to achieve a 5 year re-inspection cycle. Explore the availability of additional resources and technology to enable greater efficiency and more field work capability.

**FY2018 Accomplishments:**

- Field canvassed Kasilof and Clam Gulch and part of Anchor Point.
- Further refined Homer land models and recalibrated Funny River land models.
- Conducted 1,570 informal reviews.
- Processed and reviewed 780 appeals and represented the borough at 64 BOE hearings (49 upheld).

**Performance Measures**

**Measures:**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
<b>Staff and Mileage</b>				
Staffing History	12	12	12	14

	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Staff Miles Traveled	64,125	81,459	66,000	65,000

**Priority/Goal:** Market Value of All Taxable Property  
**Goal:** Accurately and equitably value all real and personal property within the borough for ad valorem property tax purposes.  
**Objective:** 1. Specify market models to enable mass appraisal  
 2. Calibrate models annually to market value

**Measures:**

	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
<b>Real Property Assessment Roll</b>				
Value (000's)	\$5,742,736	\$6,008,835	\$6,129,012	\$6,251,592
% Change From Prior Year	4.44%	4.63%	2.00%	2.00%

**Priority/Goal:** Maintain Equity of Assessment  
**Goal:** Maintain an accurate description of all property within the Borough  
**Objective:** 1. Conduct area-wide re-inspections with the goal of re-inspecting all property within the Borough on a 5-year cycle in accordance with Assembly Resolution 2003-008  
 2. Calculate the number of properties to be inspected each year to achieve a 5-year cycle  
 3. Identify & request in budget the resources necessary to complete the required number of re-inspections annually

**Measures:**

	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
<b>Inspections</b>				
Improved Parcels	8,296	7,567	7,609	7,651
Vacant Parcels	284	337	352	368
Total Inspections	8,580	7,904	7,961	8,019

<b>Fund 100</b>	<b>Department Function</b>
<b>Dept 11520</b>	<b>General Fund</b>
	<b>Assessing Appraisal - Continued</b>

**Priority/Goal:** Respond to Property Owners' Requests for Review  
**Goal:** Respond to owner's requests through informal review and BOE appeals  
**Objective:** 1. Work to resolve disputes first informally  
 2. Inspect appealed properties and review with owners in advance of hearing  
 3. Defend assessed values at Board of Equalization

**Measures:**

<b>Appeals</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Informal Review	683	925	1,570	971
Appeals Filed	177	184	780	193
Heard by Board of Equalization	40	14	64	15
Assessor Value Upheld	40	12	49	12

<b>Inspection Areas</b>	<b>Improved Parcels</b>	<b>Vacant Parcels</b>	<b>Total Parcels</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018 Projection</b>	<b>FY2019 Estimate</b>
Anchor Point	1,753	2,647	4,400	206	1,704	226	182	159	219	655
Caribou Hills/Caribou Lake	351	941	1,292	55	51	44	4	174	27	0
Cooper Landing	400	266	666	35	389	30	17	26	19	26
Funny River	1,312	1,775	3,087	890	125	118	152	327	554	1,203
Gray Cliff/ Moose Pass	197	770	967	3	0	10	52	29	0	3
Homer	5,236	3,652	8,888	4,668	574	385	366	652	4,693	1,669
Hope/Sunrise	300	260	560	20	35	282	27	30	26	21
K-Beach	1,937	2,084	4,021	337	411	346	2,475	1,604	392	316
Kasilof/Clam Gulch	3,930	2,006	5,936	701	188	239	235	204	192	2,729
Kenai	2,920	2,077	4,997	146	2,687	127	204	235	374	138
Moose Pass	716	457	1,173	75	49	329	442	75	71	64
Nanwalek	55	35	90	0	0	0	0	0	0	0
Nikiski/North Kenai	2,862	4,024	6,886	251	252	1,378	1,808	384	406	343
Ninilchik/Deep Creek	1,448	2,240	3,688	744	633	296	88	127	110	120
Point Graham	82	129	211	0	0	0	1	1	0	0
Ridgeway	1,945	1,370	3,315	131	148	1,815	154	204	174	99
S. Kachemak Bay/waterfront	351	1,182	1,533	6	346	10	28	5	2	2
Seldovia/Barbara Heights	522	601	1,123	65	33	60	509	50	70	37
Seward	1,734	1,338	3,072	189	120	160	1,450	224	115	147
Soldotna	1,923	887	2,810	133	562	1,250	150	206	187	107
Sterling	3,135	2,220	5,355	303	226	321	236	3,160	327	363
West Side of Inlet	273	1,271	1,544	107	22	23	0	28	3	0
<b>Total</b>	<b>33,382</b>	<b>32,232</b>	<b>65,614</b>	<b>9,065</b>	<b>8,555</b>	<b>7,449</b>	<b>8,580</b>	<b>7,904</b>	<b>7,961</b>	<b>8,042</b>

The numbers in the table above represent properties physically inspected onsite and sent for data entry in each of the listed areas. These numbers will not match those reported in previous years, which were estimates based upon the total number of properties in each canvass area. Other properties, primarily vacant land, will have also received updated descriptions and values based upon internal review using GIS, aerial photographs and other tools.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11520 - Assessing Appraisal**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 764,236	\$ 773,386	\$ 836,039	\$ 836,039	\$ 936,166	\$ 100,127	11.98%
40120 Temporary Wages	86,196	91,798	101,008	91,601	-	(101,008)	-100.00%
40130 Overtime Wages	4,831	15,997	15,180	15,180	15,181	1	0.01%
40210 FICA	75,287	76,281	88,335	88,335	88,533	198	0.22%
40221 PERS	234,458	232,254	216,139	216,139	216,812	673	0.31%
40321 Health Insurance	312,986	310,441	328,272	328,272	331,968	3,696	1.13%
40322 Life Insurance	1,315	1,413	2,341	2,341	2,350	9	0.38%
40410 Leave	125,723	122,453	125,454	125,454	124,942	(512)	-0.41%
40511 Other Benefits	1,361	1,452	1,872	1,872	1,872	-	0.00%
Total: Personnel	1,606,393	1,625,475	1,714,640	1,705,233	1,717,824	3,184	0.19%
<b>Supplies</b>							
42210 Operating Supplies	2,221	873	3,000	3,000	2,000	(1,000)	-33.33%
42230 Fuel, Oil & Lubricants	130	-	300	300	300	-	0.00%
42250 Uniforms	319	-	-	-	-	-	-
42360 Motor Vehicle Supplies	-	-	500	500	300	(200)	-40.00%
42410 Small Tools & Equipment	984	481	500	500	500	-	0.00%
Total: Supplies	3,654	1,354	4,300	4,300	3,100	(1,200)	-27.91%
<b>Services</b>							
43011 Contractual Services	1,462	1,237	52,400	69,900	2,000	(50,400)	-96.18%
43110 Communications	2,513	4,647	4,200	4,200	4,200	-	0.00%
43210 Transportation/Subsistence	96,050	111,940	94,800	77,300	86,715	(8,085)	-8.53%
43220 Car Allowance	44,419	45,276	43,200	43,200	46,800	3,600	8.33%
43260 Training	850	1,415	5,400	5,400	3,600	(1,800)	-33.33%
43610 Utilities	10,290	9,847	10,664	10,664	9,555	(1,109)	-10.40%
43750 Vehicle Maintenance	952	-	1,000	1,000	1,000	-	0.00%
43920 Dues & Subscriptions	1,990	2,028	1,920	1,920	1,602	(318)	-16.56%
Total: Services	158,526	176,390	213,584	213,584	155,472	(58,112)	-27.21%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,745	1,200	-	-	4,134	4,134	-
48720 Minor Office Furniture	295	665	1,000	1,000	885	(115)	-11.50%
Total: Capital Outlay	4,040	1,865	1,000	1,000	5,019	4,019	401.90%
<b>Department Total</b>	<b>\$ 1,772,613</b>	<b>\$ 1,805,084</b>	<b>\$ 1,933,524</b>	<b>\$ 1,924,117</b>	<b>\$ 1,881,415</b>	<b>\$ (52,109)</b>	<b>-2.70%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Appraisal Manager, 1 Appraisal Analyst, 1 Principal Appraiser, 1 Lead Appraiser, 1 Senior Appraiser/Auditor, 3 Senior Appraisers, 1 Appraiser, 1 Senior Personal/Real Property Appraiser, 1 Personal Property Appraiser/Auditor, 4 Permanent Appraisal Technicians.

Reclass 2 full-time temporary Appraisal Technicians to permanent positions.

**42210 Operating Supplies.** Decreased based on prior years actual expenditures.

**43011 Contractual Services.** Decreased \$50,000 due to contract appraisal of Nikiski Tesoro Refinery which occurred in FY2018.

**43210 Transportation/Subsistence.** Travel related cost for appraisers working in the field and for training; decrease from the cost of last year's Homer canvass lodging and per diem expense.

**43220 Car Allowance.** Car allowance for 13 employees.

**43260 Training.** One continuing education course for each appraisal staff member.

**43750 Vehicle Maintenance.** Maintenance on 4-wheelers.

**48710 Minor Office Equipment.** Scheduled replacement of 3 computers (2 standard \$754 each; 1 high-end \$1,012); 6 monitors (\$269 each).

**43720 Minor Office Furniture.** Replace 3 office chairs (\$295 each).

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Assessing Department Totals**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,319,398	\$ 1,349,928	\$ 1,471,665	\$ 1,467,665	\$ 1,582,041	\$ 110,376	7.50%
40120 Temporary Wages	87,673	94,479	113,008	111,146	20,639	(92,369)	-81.74%
40130 Overtime Wages	14,399	19,931	27,472	27,472	27,849	377	1.37%
40210 FICA	123,939	124,907	147,097	147,097	148,912	1,815	1.23%
40221 PERS	412,228	404,846	362,550	362,550	365,660	3,110	0.86%
40321 Health Insurance	535,967	544,138	562,752	562,752	545,376	(17,376)	-3.09%
40322 Life Insurance	2,300	2,476	3,929	3,929	3,962	33	0.84%
40410 Leave	203,241	198,406	208,873	214,735	209,787	914	0.44%
40511 Other Benefits	2,504	2,632	3,024	3,024	3,024	-	0.00%
Total: Personnel	2,701,649	2,741,743	2,900,370	2,900,370	2,907,250	6,880	0.24%
<b>Supplies</b>							
42120 Computer Software	416	315	400	400	400	-	0.00%
42210 Operating Supplies	6,363	6,361	7,500	7,500	6,500	(1,000)	-13.33%
42230 Fuel, Oil & Lubricants	130	-	300	300	300	-	0.00%
42250 Uniforms	319	-	-	-	-	-	-
42360 Motor Vehicle Supplies	-	-	500	500	300	(200)	-40.00%
42410 Small Tools	1,053	578	1,000	1,000	1,000	-	0.00%
Total: Supplies	8,281	7,254	9,700	9,700	8,500	(1,200)	-12.37%
<b>Services</b>							
43011 Contractual Services	43,507	39,351	96,400	113,750	46,000	(50,400)	-52.28%
43019 Software Licensing	94,750	99,823	105,210	105,210	110,841	5,631	5.35%
43110 Communications	6,096	8,043	8,240	8,240	8,240	-	0.00%
43140 Postage and Freight	9,364	10,814	12,500	12,500	12,625	125	1.00%
43210 Transportation/Subsistence	99,758	122,145	106,048	87,998	98,190	(7,858)	-7.41%
43220 Car Allowance	51,453	52,504	50,400	50,400	54,000	3,600	7.14%
43260 Training	1,049	2,585	8,400	8,400	6,600	(1,800)	-21.43%
43310 Advertising	1,178	1,134	1,200	1,200	1,200	-	0.00%
43410 Printing	1,905	1,783	2,100	2,650	2,100	-	0.00%
43610 Utilities	18,313	17,974	18,979	18,979	17,880	(1,099)	-5.79%
43720 Equipment Maintenance	281	207	900	850	300	(600)	-66.67%
43750 Vehicle Maintenance	952	-	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	2,623	2,499	3,529	3,579	2,226	(1,303)	-36.92%
Total: Services	331,229	358,862	414,906	414,756	361,202	(53,704)	-12.94%
<b>Capital Outlay</b>							
48120 Major Office Equipment	1,873	-	-	-	-	-	-
48710 Minor Office Equipment	8,228	2,948	2,440	2,590	9,560	7,120	291.80%
48720 Minor Office Furniture	590	1,303	2,000	2,000	1,770	(230)	-11.50%
Total: Capital Outlay	10,691	4,251	4,440	4,590	11,330	6,890	155.18%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(395)	(1,200)	(1,200)	(1,200)	-	-
Total: Interdepartmental Charges	-	(395)	(1,200)	(1,200)	(1,200)	-	-
<b>Department Total</b>	<b>\$ 3,051,850</b>	<b>\$ 3,111,715</b>	<b>\$ 3,328,216</b>	<b>\$ 3,328,216</b>	<b>\$ 3,287,082</b>	<b>\$ (41,134)</b>	<b>-1.24%</b>

**Department Function**

**Fund 100**

**General Fund**

**Dept 21110**

**Resource Planning Administration**

**Mission**

Make sound use of the Borough's natural and human resources to establish a balanced and dynamic economy in a manner consistent with the public interest.

**Program Description**

Planning provides professional advice and information to the Planning Commission, Borough Assembly, and other departments for the purpose of assisting in the ongoing socioeconomic development of the Borough.

**Major Long Term Issues and Concerns:**

- Establish greater interdepartmental communication to help facilitated public inquires.
- Collect, analyze, and distribute, current and accurate information concerning population, land use, natural resources, and regulatory functions within the Borough.
- Provide information and assistance to other municipalities, local community groups, and the general public regarding subdivision regulations, local option zoning, land use regulations, and land use planning.
- Identify procedures to improve information sharing and problem solving between borough departments.

**FY2018 Accomplishments**

- Amended KPB Chapters 21.10 and 21.50 to provide a more effective tool for land use regulations.

- Assisted with the formation of the Eastern Peninsula Highway Emergency Service Area.
- Field verification and uniform address sign posting of Ninilchik and Clam Gulch E-911 communities.
- Amended the KPB All Hazard Plan to update Annex F the City of Soldotna portion of the plan.
- Completed the City of Seward Comprehensive Plan as the official plan for that portion of the borough.
- Complete the SharePoint database conversion for Platting.

**FY2019 New Initiatives:**

- Review and modify KPB chapter 14.08 Utility permitting fee schedule.
- Audit of residential or commercial parcels with greater value than \$10,000 that do not generate an address.
- Continue to coordinate with the cities to establish an appeal process for their platting regulations.
- Form a working group to review and recommend changes to the Assembly in 21.29 Material Site Permitting.
- Complete the Kenai Peninsula Borough Comprehensive Plan rewrite.
- Field verification and uniform address sign posting of Nikiski/Salamatof E-911 communities.
- Continue to assist Office of Emergency Management with the update of the KPB All Hazard Mitigation Plan.
- Complete the SharePoint database conversion for Planning.

**Performance Measures**

- Priority/Goal:** Provide improved levels of service while finding ways to cut costs.  
**Goal:** Obtain 100% address verification to all residents of the borough by 2020.  
**Objective:** Place an address sign at each business and residence in the borough.  
**Objective:** Ensure that all street names are not duplicated and properly posted.

**Measures:**

Description	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Street Name Changes (65% complete)	30	17	30	30
Target Completion	50%	58%	65%	100%
Address Signs Posted 65% complete)	522	404	500	450
Target Completion	50%	58%	65%	100%
Street Signs Posted (65% complete)	45	32	32	32
Target Completion	50%	58%	65%	100%

**Department Function**

**Fund 100**

**General Fund**

**Dept 21110**

**Resource Planning Administration - Continued**

**Goal:** Meet all public requests in a timely manner.

**Objective:** Provide staff with updated equipment, technology and adequate training to provide timely response to public requests.

**Measures:**

<b>Description</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Front Counter Walk Ins	2,441	2,027	2,500	2,500
Calls for Information	4,650	4,697	4,500	4,500
Special Order Maps	541	821	550	600

**Goal:** Make every interaction between borough personnel and the public a positive experience.

**Objective:** Ensure borough policies and programs meet the needs of borough residents.

**Objective:** All reports prepared within code requirements 100% of the time with current staff.

**Measures:**

<b>Description</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Platting Reports	200	221	210	220
Administrative Reviews	123	128	130	135
Public Hearing Notices	4,528	7,054	5,500	5,500
Recorded Plats	109	113	130	140
Provided within time required by the code.	100%	100%	100%	100%

**Measures:**

<b>Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	9	9	9	8.75

**Commentary**

All employees work toward providing the public with information that is accurate, complete, and current in a timely manner. This requires interdepartmental communication and cooperation.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 21110 - Resource Planning Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 547,315	\$ 580,351	\$ 619,053	\$ 619,053	\$ 600,897	\$ (18,156)	-2.93%
40120 Temporary Wages	7,860	15,599	16,120	16,120	16,120	-	0.00%
40120 Meeting Allowance PC	27,900	28,425	39,600	39,600	39,600	-	0.00%
40130 Overtime Wages	8,099	5,261	23,012	23,012	19,665	(3,347)	-14.54%
40210 FICA	51,304	52,322	63,445	63,445	61,360	(2,085)	-3.29%
40221 PERS	168,549	167,783	145,764	145,764	140,886	(4,878)	-3.35%
40321 Health Insurance	190,721	207,140	211,032	211,032	213,408	2,376	1.13%
40322 Life Insurance	939	1,032	1,547	1,547	1,500	(47)	-3.04%
40410 Leave	83,863	80,683	84,218	84,218	80,740	(3,478)	-4.13%
40511 Other Benefits	1,106	1,150	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,087,656	1,139,746	1,204,943	1,204,943	1,175,328	(29,615)	-2.46%
<b>Supplies</b>							
42020 Signage Supplies	21,984	13,179	20,000	20,000	20,000	-	0.00%
42120 Computer Software	149	306	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	6,700	6,739	8,300	8,300	8,300	-	0.00%
42230 Fuel, Oil & Lubricants	5,166	5,570	12,000	12,000	7,000	(5,000)	-41.67%
42250 Uniforms	200	-	-	-	-	-	-
42360 Motor Vehicle Repair Supplies	1,353	138	4,000	4,000	4,000	-	0.00%
Total: Supplies	35,552	25,932	45,300	45,300	40,300	(5,000)	-11.04%
<b>Services</b>							
43011 Contractual Services	51,800	112,895	25,000	187,825	18,000	(7,000)	-28.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	295	121	200	200	200	-	0.00%
43110 Communications	4,342	4,415	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	10,999	10,246	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	8,805	6,931	19,700	19,700	16,250	(3,450)	-17.51%
43210 Transportation/Subsistence PC	19,983	18,857	20,000	20,000	20,000	-	0.00%
43220 Car Allowance	3,517	3,614	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	21,000	19,200	23,400	23,400	23,400	-	0.00%
43260 Training	3,169	500	5,000	5,000	3,400	(1,600)	-32.00%
43260 Training PC	-	625	3,000	3,000	3,000	-	0.00%
43310 Advertising	19,522	21,114	20,000	20,000	20,000	-	0.00%
43410 Printing	409	253	500	500	500	-	0.00%
43610 Utilities	12,115	11,881	12,500	12,500	12,500	-	0.00%
43720 Equipment Maintenance	975	927	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	798	340	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	538	438	550	550	550	-	0.00%
43812 Equipment Replacement Pymt.	8,550	6,210	2,302	2,302	2,302	-	0.00%
43920 Dues and Subscriptions	2,942	2,513	3,350	3,350	2,805	(545)	-16.27%
43931 Recording Fees	197	30	500	500	500	-	0.00%
Total: Services	174,956	226,110	168,102	330,927	155,507	(12,595)	-7.49%
<b>Capital Outlay</b>							
48120 Major Office Equipment	1,873	-	2,850	2,850	2,500	(350)	-12.28%
48630 Improvements other than Buildings	-	-	-	7,000	-	-	-
48710 Minor Office Equipment	2,690	2,302	3,500	3,500	3,500	-	0.00%
48720 Minor Office Furniture	522	873	800	800	800	-	0.00%
Total: Capital Outlay	5,085	3,175	7,150	14,150	6,800	(350)	-4.90%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(102,806)	(110,811)	(122,215)	(122,215)	(95,794)	26,421	-
60004 Mileage Ticket Credits	(226)	-	(1,000)	(1,000)	(1,000)	-	-
Total: Interdepartmental Charges	(103,032)	(110,811)	(123,215)	(123,215)	(96,794)	26,421	-
<b>Department Total</b>	<b>\$ 1,200,217</b>	<b>\$ 1,284,152</b>	<b>\$ 1,302,280</b>	<b>\$ 1,472,105</b>	<b>\$ 1,281,141</b>	<b>\$ (21,139)</b>	<b>-1.62%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 21110 - Resource Planning Administration - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Planning Director, 1 Planner, 1 Code Compliance Officer, 1 Administrative Assistant (Planning), 1 Platting Officer, 1 Platting Specialist, 1 Platting Technician, .75 Addressing Officer and 1 Senior Clerk Typist.

Reduce: Full-time Addressing Officer to 3/4 time.

**40120 Temporary Wages - PC.** Planning commissioners compensation (chairman: 1 x \$150/mgt. x 24 meetings = \$3,600 plus 12 commissioners x \$125/mtg. x 24 meetings = \$36,000).

**40120 Temporary Wages.** Addressing project, and temporary coverage for staff absences; EMPG Grant employee - (1/2 reimbursed to general fund).

**43011 Contractual Services.** Advisory planning commission budgets (\$5,000), code compliance and right of way surveys (\$10,000), and appeals record costs (\$3,000).

**43210 Transportation/Subsistence.** Travel to IRWA education classes, surveyor's conference, agency meetings, site visits and various miscellaneous meetings.

**43210 Transportation / Subsistence PC.** Transportation and subsistence for the planning commissioners. (13 commissioners x \$150 month x 12 months = \$23,400).

**43812 Equipment Replacement Payments.** Payment on various vehicles, see schedule below.

**43931 Recording Fee.** E-Recording fees for documents to be recorded in the Recording District.

**48120 Major Office Equipment.** Replace department printer (cost split with Land Management).

**48710 Minor Office Equipment.** Purchase 2 computers (\$1,150 each) and 2 battery backups (\$600 each).

**48720 Minor Office Furniture.** Replace staff chairs (\$400), and sit/stand stations (\$400).

**60000 Charges (To) From Other Depts.** Charges to the 911 Communications department for 95% of the wages and benefits of the Addressing Officer.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
2016 Truck **	\$ 5,000	\$ 2,302	\$ 2,302	\$ 6,909

\*\* An equal amount is being billed to Land Management Administration for this vehicle.

**Department Function**

**Fund 100**

**General Fund**

**Dept 11232**

**Resource Planning – Geographic Information Systems**

**Mission**

The Geographic Information Systems (GIS) department provides map services, geographic data and support for the Kenai Peninsula Borough, it's cities, state, federal agencies and the public.

**Program Description**

GIS is responsible for producing emergency services map books, developing and maintaining internet based mapping, disseminating data, providing ad hoc mapping services, developing and maintaining spatial database applications, and providing spatial analysis to assist various borough departments, other agencies and the public toward making informed decisions.

**Major Long Term Issues and Concerns:**

- Funding to maintain expected level of GIS services to the public and other Borough Departments.
- Budgeting for acquisition of new satellite imagery.
- Budgeting for acquisition of new LiDAR data.
- Update and synchronization of E-911 databases.
- Proper training to continue to meet the mapping needs of the public and borough departments.

**FY2018 Accomplishments**

- Developed geospatial applications for floodplain determinations (KRC), Roads, and the Clerks Office.
- Migrated and upgraded E-911 databases to a supported OS and SQL Server release on the existing SQL Server.
- Continuing update support of geospatial data at Road Service Area, Assessing, OEM and River Center.
- Continued parcel fabric pilot area (Seward Bear Creek)
- CES Fire Station 1 replacement committee and Kachemak-Selo school site selection – GIS support.
- Prepare data for 2020 Census (LUCA).
- Update Emergency Services Map books.

**FY2019 New Initiatives:**

- Deployment of ArcGIS Pro desktop software.
- Continue developing geospatial applications to increase efficiencies in other borough departments.
- Continue to produce land cover data creating derivatives such as building footprints and impervious surfaces.
- Geocortex Mobile Application Development (ongoing).
- Develop parcel fabric for the Kenai area.
- Continue development of ArcGIS Online Organization account and GIS web page.
- Provide navigation-related data to commercial mapping vendors (Google, Apple, Here/NAVTEQ).

**Performance Measures**

**Priority/Goal:** Mapping service to the Kenai Peninsula Borough community for public safety.

**Goal:** Provide accurate and cost effective mapping products to all KPB departments and service areas as well as the public.

**Objective:** 1. Improve data and materials available for notifying and transmitting information to emergency service providers.

**Measures:**

Key Measures	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Emergency service map books distributed	45	25	250	45

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	4	4	4	4

**Department Function**

**Fund 100**

**General Fund**

**Dept 11232**

**Resource Planning – Geographic Information Systems -Continued**

**Priority/Goal:** Mapping service to the Kenai Peninsula Borough community.

**Goal:** To provide mapping services essential to the Kenai Peninsula Borough.

**Objective:** 1. Continue to support KPB departments for provision of public services.

**Measures:**

<b>Key Measures</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>	<b>CY2019 Estimated</b>
185 tax page updates resulting from new subdivision plats (164 subdivisions recorded, 346 parcels created)	226	181	185	200
GIS Online Parcel Viewer(s) visits	N/A	N/A	379,600	385,000
Ad-Hoc Map Printing	N/A	N/A	450	450

**Commentary**

The GIS web page continues to remain the most visited page on the Borough’s website. The internet map server averages 1,040 visitors a day (379,600 per year). GIS continues to help facilitate use of borough data to evaluate historical and projected future trends in planning for land use, economic development, and services and facility needs for many private and public agencies in the borough.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 11232 - Resource Planning - Geographic Information Systems**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %		
<b>Personnel</b>								
40110 Regular Wages	\$ 246,236	\$ 217,161	\$ 268,353	\$ 268,353	\$ 275,349	\$ 6,996	2.61%	
40130 Overtime Wages	-	104	3,520	3,520	2,220	(1,300)	-36.93%	
40210 FICA	20,372	18,396	24,154	24,154	24,768	614	2.54%	
40221 PERS	72,498	63,409	61,464	61,464	62,797	1,333	2.17%	
40321 Health Insurance	88,380	78,788	93,792	93,792	94,848	1,056	1.13%	
40322 Life Insurance	419	394	671	671	684	13	1.94%	
40410 Leave	36,666	34,529	36,355	36,355	38,322	1,967	5.41%	
40511 Other Benefits	405	351	288	288	432	144	50.00%	
Total: Personnel	464,976	413,132	488,597	488,597	499,420	10,823	2.22%	
<b>Supplies</b>								
42120 Computer Software	18,815	-	-	-	-	-	-	
42210 Operating Supplies	7,014	4,184	7,500	7,500	7,500	-	0.00%	
Total: Supplies	25,829	4,184	7,500	7,500	7,500	-	0.00%	
<b>Services</b>								
43011 Contractual Services	3,840	-	1,840	1,840	-	(1,840)	-100.00%	
43019 Software Licensing	63,849	63,700	65,790	65,790	63,700	(2,090)	-3.18%	
43110 Communications	1,366	1,268	1,550	1,550	1,550	-	0.00%	
43140 Postage and Freight	46	33	250	250	125	(125)	-50.00%	
43210 Transportation/Subsistence	5,354	1,166	2,720	2,720	3,250	530	19.49%	
43260 Training	4,590	750	650	650	650	-	0.00%	
43410 Printing	(3,144)	(932)	5,000	5,000	-	(5,000)	-100.00%	
43610 Utilities	7,764	7,611	7,200	7,200	7,200	-	0.00%	
43720 Equipment Maintenance	1,327	142	2,000	2,000	2,000	-	0.00%	
Total: Services	84,992	73,738	87,000	87,000	78,475	(8,525)	-9.80%	
<b>Capital Outlay</b>								
48120 Major Office Equipment	-	11,357	7,000	7,000	7,000	-	0.00%	
48720 Minor Office Furniture	870	-	-	-	700	700	-	
Total: Capital Outlay	870	11,357	7,000	7,000	7,700	700	10.00%	
<b>Interdepartmental Charges</b>								
60004 Mileage Ticket Credits	(1,084)	-	(500)	(500)	(750)	(250)	-	
Total: Interdepartmental Charges	(1,084)	-	(500)	(500)	(750)	(250)	-	
<b>Department Total</b>	<b>\$ 575,583</b>	<b>\$ 502,411</b>	<b>\$ 589,597</b>	<b>\$ 589,597</b>	<b>\$ 592,345</b>	<b>\$ 2,748</b>	<b>0.47%</b>	

**Line-Item Explanations**

**40110 Regular wages.** Staff includes GIS Manager, 1 GIS Specialist, and 2 GIS Technicians.

**42210 Operating Supplies.** Toner, ink cartridges, plotter paper, office supplies, map book paper, spiral binders.

**43019 Software Licensing.** ESRI (\$50,000), GEODESY (\$10,000), and Latitude Geographics (\$3,700). Decrease due to eCognition one-time lifetime license paid in prior fiscal year.

**43210 Transportation / Subsistence:** Alaska surveying and mapping conference, and ESRI annual conference.

**43260 Training.** Alaska surveying and mapping conference registration.

**43410 Printing.** Decreased due to excess stock of Emergency services map books that are provided to the public, emergency responders and Borough departments.

**48120 Major Office Equipment.** Scheduled replacement of 1 Dell Precision workstation (\$7,000).

**48720 Minor Office Furniture:** Replace office chair (\$700).

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## Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center

### Mission

Provide staff and support facilities for the operation of the River Center (RC) to accomplish multi-agency permitting and education programs to conserve valuable fish and wildlife habitats and manage development in riparian and flood zones.

### Program Description

Administer KPB 21.18, Anadromous Habitat Protection Ordinance, which establishes a 50 ft. Habitat Protection District (HPD) along specified water bodies; administer KPB 21.06, Floodplain Management, promoting sound development in flood hazard areas; administer the Coastal Impact Assistance Program (CIAP) addressing coastal habitat issues.

### Major Long-term Issues and Concerns

- Broaden outreach efforts and educational programs to proactively conserve anadromous fish habitats and to preserve wetland and floodplain function. Target audience includes property owners, contractors, realtors and other parties involved in development in regulated areas.
- Develop practical approach to existing and new developments along highly erodible riverbanks and coastal bluff areas where there is potential of mass failure.
- Address additions or deletions to the Alaska Department of Fish and Game (ADF&G) Anadromous Waters Catalog and evaluate whether updates are appropriate to the list of currently Borough-managed anadromous streams.
- Work with Federal Emergency Management Administration (FEMA) to update the floodplain maps of the middle Kenai River to increase accuracy and to provide a current computer model for the engineering analysis required for development in the floodway.
- Cost to contract out for engineering or hydrologist support for evaluation of hydraulic analysis submitted as required by FEMA for proposed floodway development projects.
- Increased maintenance costs for the 17-year-old River Center (RC) facility.
- RC bank stabilization maintenance costs.
- Sale of boat and purchase of a smaller boat more appropriate for site visits requiring view from river.

### FY2018 Accomplishments

#### Personnel Management & Facility Management

- Implemented new crowd-control strategies for use of public fishing platforms to reduce traffic congestion and riverbank damage, including installation of restroom facility for public use.
- Repaired the main interior gate instead of purchasing a new one, saving \$10,000.

- Hosted an annual two-day Streambank Restoration Workshop for the public and other interested agencies.
- Installed 650 feet of bank stabilization along RC streambank; reduced costs with grant funds and by completing a portion of the project as part of the Streambank Restoration Workshop.
- Worked with Federal and State agencies to increase our resource planning knowledge on the peninsula.
- With the assistance of a temporary employee, began consolidation of RC archived data into SharePoint system.
- Began monitoring of separate types of permits to follow trends within the Borough.
- Participated in Comprehensive Plan update workshops.

#### Permit Management

- Reviewed and issued approximately 614 permits.
- Ongoing work with IT to further streamline technical aspects of the permitting process and fully utilize efficiency and data management tools in SharePoint.

#### Coastal Zone Administration/Coastal Impact Assistance Program (CIAP)

- Worked closely with the Planning Department on permitting materials sites and with the Platting Department on new plats.
- Provided wetland determinations, mapping, and information to the KPB Roads Department for the Jacobs Ladder portion of the North Road extension and to Land Management for land use decisions.

#### Floodplain Administration

- Achieved annual recertification of the Community Rating System (CRS) from FEMA. Maintained rating that provides reduced flood insurance premiums to policy-holders in the regulatory floodplain.
- Education and outreach have led to an increase in permit applications and community involvement in Seward, Cooper Landing, Seldovia, Lowell Point and Anchor Point.
- Worked with GIS and IT departments to streamline and standardize the issuance of floodplain determinations.
- Continue to work with Seward Bear Creek Flood Service Area Board to reduce streambed sediment loading in residential areas. Streamlining dredging permit process.

#### Anadromous Waters Habitat Protection District Administration

- Increased collaboration with agencies and organizations on the southern peninsula on issues including bluff erosion, salmon and watershed research useful for land management and RC resources.
- Presented fourteen Conditional Use Permit (CUP) applications to the Planning Commission.

**Department Function**

**Fund 100**

**General Fund**

**Dept 21135**

**Resource Planning - River Center - Continued**

**FY2018 Accomplishments (continued)**

- Worked with Code Compliance Office to resolve thirty-six violation investigations, issue fourteen stipulated agreements, serve two enforcement notices and hold one judicial hearing. Remaining compliance issues were resolved by working with the landowners.

**FY2019 New Initiatives**

- Continue developing additional efficiencies in SharePoint, including reporting functions and better data management.
- Inventory of structures within the floodway and HPD.
- Link GIS and SharePoint for annual queries spatially displaying permit locations by project type.
- Update RC website.
- Install an additional 200 feet of bank stabilization along RC streambank.

**Performance Measures**

**Priority/Goal:** Timely, thorough and effective processing of permit applications.  
**Goal:** Maintain high-quality customer service throughout permit process.  
**Objective:** Provide for appropriate staff time to issue permits according to projected metrics, not to exceed 30 days.

**Measures:**

<b>Permits Issued</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
50 ft. Habitat Protection District (HPD)	219	267	288	311
Floodplain	245	306	330	256
HPD Tax Credits	31	41	44	47
Plat Reviews	136	178	192	207
Floodplain Determinations	380	322	347	374
Elevation Certificates	16	18	19	20
Public Outreach Projects	8	6	8	10

<b>Processing Time (days)</b>	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
50 ft. Habitat Protection District (HPD)	30	16	18	16	10
Floodplain Management	30	20	22	20	11
Plat Reviews	12	2	2	2	2

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	5	5	5	5

**Commentary**

River Center staff will be monitoring trends in floodplain development tracking elevation certificates and floodplain determinations as shown in Performance Measures. Staff will also be tracking public outreach to monitor new increases in permitting awareness.

**Revenues**

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$50,000 for FY 2019.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 21135 - Resource Planning - River Center**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 298,810	\$ 301,750	\$ 337,586	\$ 337,586	\$ 342,724	\$ 5,138	1.52%
40120 Temporary Wages	9,077	5,091	7,200	7,200	7,200	-	0.00%
40130 Overtime Wages	1,925	538	4,050	4,050	4,134	84	2.07%
40210 FICA	25,135	25,211	30,743	30,743	31,284	541	1.76%
40221 PERS	90,835	88,912	77,387	77,387	78,568	1,181	1.53%
40321 Health Insurance	107,442	115,848	117,240	117,240	118,560	1,320	1.13%
40322 Life Insurance	506	554	842	842	852	10	1.19%
40410 Leave	31,329	34,570	39,297	39,297	41,006	1,709	4.35%
40511 Other Benefits	688	576	576	576	576	-	0.00%
Total: Personnel	565,747	573,050	614,921	614,921	624,904	9,983	1.62%
<b>Supplies</b>							
42120 Computer Software	25	-	500	500	500	-	0.00%
42210 Operating Supplies	2,616	2,597	5,500	5,500	4,000	(1,500)	-27.27%
42230 Fuel, Oils & Lubricants	1,007	470	2,500	2,500	2,000	(500)	-20.00%
42250 Uniforms	227	283	350	350	350	-	0.00%
42310 Repair/Maintenance Supplies	1,672	1,025	3,000	3,000	2,500	(500)	-16.67%
42360 Motor Vehicle Supplies	61	146	500	500	500	-	0.00%
42410 Small Tools & Equipment	96	1,048	300	300	300	-	0.00%
Total: Supplies	5,704	5,569	12,650	12,650	10,150	(2,500)	-19.76%
<b>Services</b>							
43011 Contractual Services	16,015	59,124	24,972	24,972	25,000	28	0.11%
43015 Water/Air Sample Testing	-	-	925	925	900	(25)	-2.70%
43019 Software Licensing	-	273	650	650	600	(50)	-7.69%
43110 Communications	12,883	11,274	15,700	15,700	15,960	260	1.66%
43140 Postage and Freight	4,797	5,885	6,500	6,500	6,000	(500)	-7.69%
43210 Transportation/Subsistence	5,307	5,590	10,854	10,854	9,150	(1,704)	-15.70%
43220 Car Allowance	3,517	3,614	3,600	3,600	3,600	-	0.00%
43260 Training	1,398	1,820	4,000	4,000	3,900	(100)	-2.50%
43310 Advertising	1,190	1,697	3,750	3,750	3,000	(750)	-20.00%
43410 Printing	-	407	2,500	2,500	2,500	-	0.00%
43510 Insurance Premium	15,459	18,727	18,537	18,537	18,535	(2)	-0.01%
43610 Utilities	32,004	32,470	35,500	35,500	36,565	1,065	3.00%
43720 Equipment Maintenance	1,513	1,596	1,950	1,950	1,950	-	0.00%
43750 Vehicle Maintenance	240	-	500	500	500	-	0.00%
43780 Buildings/Grounds Maintenance	14,873	19,068	22,400	22,400	21,500	(900)	-4.02%
43810 Rents and Operating Leases	-	-	100	100	105	5	5.00%
43812 Equipment Replacement Payment	11,686	6,000	4,441	4,441	4,802	361	8.13%
43920 Dues and Subscriptions	1,310	1,216	1,605	1,605	1,561	(44)	-2.74%
Total: Services	122,192	168,761	158,484	158,484	156,128	(2,356)	-1.49%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	255	1,248	1,400	1,400	-	(1,400)	-100.00%
48720 Minor Office Furniture	-	604	700	700	-	(700)	-100.00%
Total: Capital Outlay	255	1,852	2,100	2,100	-	(2,100)	-100.00%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(542)	(420)	-	-	-	-	-
Total: Interdepartmental Charges	(542)	(420)	-	-	-	-	-
<b>Department Total</b>	<b>\$ 693,356</b>	<b>\$ 748,812</b>	<b>\$ 788,155</b>	<b>\$ 788,155</b>	<b>\$ 791,182</b>	<b>\$ 3,027</b>	<b>0.38%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 21135 - Resource Planning - River Center - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Manager, 3 Planners, 1 Planning Assistant.

**43011 Contractual Services.** Janitorial services (\$14,560), security alarm (\$720), window washing (\$2,030), toilet pumping (\$1,800), shrink wrap boat (\$300), spreading of gravel in compound and road leading down to fishing area (\$900) and professional services for floodplain issues requiring the expertise of an engineer or hydrologist (\$4,000) and misc. small contracts (\$690).

**43210 Transportation/Subsistence.** Staff travel for training in-state (to include local workshops and internet training), HPD and floodplain site visits, estimated 280 visits borough-wide. No out-of-state training sessions are being requested for this fiscal year.

**43260 Training.** Only in-state local workshops and web-based training is requested to increase resource planning knowledge. This would replace out-of-state training, reflecting a decrease in costs.

**43610 Utilities.** Standard estimated 3% increase in utility costs.

**43812 Equipment Replacement Payments.** Payment on various vehicles, see schedule below.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
Vehicle	\$ -	\$ 4,441	\$ 4,802	\$ 13,323

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Resource Planning Department Totals**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,092,361	\$ 1,099,262	\$ 1,224,992	\$ 1,224,992	\$ 1,218,970	(6,022)	-0.49%
40120 Temporary Wages	44,837	49,115	62,920	62,920	62,920	-	0.00%
40130 Overtime Wages	10,024	5,903	30,582	30,582	26,019	(4,563)	-14.92%
40210 FICA	96,811	95,929	118,342	118,342	117,412	(930)	-0.79%
40221 PERS	331,882	320,104	284,615	284,615	282,251	(2,364)	-0.83%
40321 Health Insurance	386,543	401,776	422,064	422,064	426,816	4,752	1.13%
40322 Life Insurance	1,864	1,980	3,060	3,060	3,036	(24)	-0.78%
40410 Leave	151,858	149,782	159,870	159,870	160,068	198	0.12%
40511 Other Benefits	2,199	2,077	2,016	2,016	2,160	144	7.14%
Total: Personnel	2,118,379	2,125,928	2,308,461	2,308,461	2,299,652	(8,809)	-0.38%
<b>Supplies</b>							
42020 Signage Supplies	21,984	13,179	20,000	20,000	20,000	-	0.00%
42120 Computer Software	18,989	306	1,500	1,500	1,500	-	0.00%
42210 Operating Supplies	16,330	13,520	21,300	21,300	19,800	(1,500)	-7.04%
42230 Fuel, Oil & Lubricants	6,173	6,040	14,500	14,500	9,000	(5,500)	-37.93%
42250 Uniforms	427	283	350	350	350	-	0.00%
42310 Repair/Maintenance Supplies	1,672	1,025	3,000	3,000	2,500	(500)	-16.67%
42360 Motor Vehicle Supplies	1,414	284	4,500	4,500	4,500	-	0.00%
42410 Small Tools & Equipment	96	1,048	300	300	300	-	0.00%
Total: Supplies	67,085	35,685	65,450	65,450	57,950	(7,500)	-11.46%
<b>Services</b>							
43011 Contractual Services	71,655	172,019	51,812	214,637	43,000	(8,812)	-17.01%
43015 Water/Air Sample Testing	5,000	5,000	5,925	5,925	5,900	(25)	-0.42%
43019 Software Licensing	64,144	64,094	66,640	66,640	64,500	(2,140)	-3.21%
43110 Communications	18,591	16,957	22,250	22,250	22,510	260	1.17%
43140 Postage and Freight	15,842	16,164	21,750	21,750	21,125	(625)	-2.87%
43210 Transportation/Subsistence	39,449	32,544	53,274	53,274	48,650	(4,624)	-8.68%
43220 Car Allowance	7,034	7,228	7,200	7,200	7,200	-	0.00%
43221 Car Allowance PC	21,000	19,200	23,400	23,400	23,400	-	0.00%
43260 Training	9,157	3,695	12,650	12,650	10,950	(1,700)	-13.44%
43310 Advertising	20,712	22,811	23,750	23,750	23,000	(750)	-3.16%
43410 Printing	(2,735)	(272)	8,000	8,000	3,000	(5,000)	-62.50%
43510 Insurance Premium	15,459	18,727	18,537	18,537	18,535	(2)	-0.01%
43610 Utilities	51,883	51,962	55,200	55,200	56,265	1,065	1.93%
43720 Equipment Maintenance	3,815	2,665	5,950	5,950	5,950	-	0.00%
43750 Vehicle Maintenance	1,038	340	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	14,873	19,068	22,400	22,400	21,500	(900)	-4.02%
43810 Rents & Operating Leases	538	438	650	650	655	5	0.77%
43812 Equipment Replacement Pymt.	20,236	12,210	6,743	6,743	7,104	361	5.35%
43920 Dues and Subscriptions	4,252	3,729	4,955	4,955	4,366	(589)	-11.89%
43931 Recording Fees	197	30	500	500	500	-	0.00%
Total: Services	382,140	468,609	413,586	576,411	390,110	(23,476)	-5.68%
<b>Capital Outlay</b>							
48120 Major Office Equipment	1,873	11,357	9,850	9,850	9,500	(350)	-3.55%
48630 Improvements other than Buildings	-	-	-	7,000	-	-	-
48710 Minor Office Equipment	2,945	3,550	4,900	4,900	3,500	(1,400)	-28.57%
48720 Minor Office Furniture	1,392	1,477	1,500	1,500	1,500	-	0.00%
Total: Capital Outlay	6,210	16,384	16,250	23,250	14,500	(1,750)	-10.77%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(102,806)	(110,811)	(122,215)	(122,215)	(95,794)	26,421	-
60004 Mileage Ticket Credits	(1,852)	(420)	(1,500)	(1,500)	(1,750)	(250)	-
Total: Interdepartmental Charges	(104,658)	(111,231)	(123,715)	(123,715)	(97,544)	26,171	-
<b>Department Total</b>	<b>\$ 2,469,156</b>	<b>\$ 2,535,375</b>	<b>\$ 2,680,032</b>	<b>\$ 2,849,857</b>	<b>\$ 2,664,668</b>	<b>\$ (15,364)</b>	<b>-0.57%</b>

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**Department Function**

**Fund 100**

**General Fund**

**Dept 6XXXX**

**Senior Citizens Grant Program**

**Department Function**

**Mission:** The Kenai Peninsula Borough Code of Ordinances, Chapter 5.22, established the Senior Citizens Grant Program funding. To be eligible for the senior citizen program grant, a senior citizens center or adult day care center must be nonprofit, tax exempt, as well as operating and located within the Kenai Peninsula Borough. The eligible center may be sponsored by a city or recognized by the Kenai Peninsula Borough assembly or the Alaska Commission on Aging.

Organizations that receive funding shall administer those funds in accordance with the following regulations:

- Services are to be provided only to persons who are 60 years of age or older and their spouse.
- Services must be targeted to persons in greatest economic and social need.
- Transportation shall be provided to access services in the following order of priority:
  - Access to medical appointments, prescriptions, hospital, and essential (non-emergency) health services.
  - Access to nutrition and other essential support services;
  - Essential shopping and volunteers in services to older persons, disabled and children;
  - Job training and career education;
  - Attendance at senior organization meetings; and
  - Non-essential shopping, business; beauticians, cultural and educational purposes.

Each year the assembly shall determine the amount to be appropriated for the senior citizen centers and adult day care centers. Distribution of the program funds is based upon the latest census figures of election precincts and whether or not the organization previously participated in the program.

Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2019 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2019 Funding</u>
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1,848	21.71	132,668
Kenai Seniors	1,758	20.65	126,207
Nikiski Seniors*	738	8.67	52,981
Ninilchik Seniors	369	4.33	26,491
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,266	14.87	90,886
Sterling Seniors	<u>841</u>	<u>9.88</u>	<u>60,376</u>
Total Senior Centers	8,513	100.00	\$611,151
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			<u>33,045</u>
Total Senior Program			<u>\$661,950</u>
Transfer to Nikiski Seniors Service Area			<u>-52,981</u>
Total Funding not handled as a transfer			<u>\$608,969</u>

\*Funding for the Nikiski Seniors is handled as a non-departmental transfer to their service area fund.

## Kenai Peninsula Borough Budget Detail

### Fund 100 Senior Citizens Grant Program

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Senior Citizens Grant Program</b>						
62110 Anchor Point Seniors	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ - 0.00%
62115 Cooper Landing Seniors	18,665	18,665	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	132,668	132,668	132,668	132,668	132,668	- 0.00%
62130 Kenai Seniors	126,207	126,207	126,207	126,207	126,207	- 0.00%
62140 Ninilchik Seniors	26,491	26,491	26,491	26,491	26,491	- 0.00%
62150 Seward Seniors	47,238	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	10,770	10,770	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	90,886	90,886	90,886	90,886	90,886	- 0.00%
62180 Sterling Seniors	60,376	60,376	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	52,981	52,981	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	611,151	611,151	611,151	611,151	611,151	- 0.00%
<b>Adult Day Care Centers</b>						
62125 Friendship Center - Homer	17,754	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	33,045	33,045	33,045	33,045	33,045	- 0.00%
Total Adult Day Care Centers	50,799	50,799	50,799	50,799	50,799	- 0.00%
Total Senior Citizens Program	\$ 661,950	\$ 661,950	\$ 661,950	\$ 661,950	\$ 661,950	\$ - 0.00%

### Line-Item Explanations

**62110 Anchor Point Senior Citizens:** Payroll, utilities and contract services to provide essential services.

**62115 Cooper Landing Senior Citizens:** Contract services, utilities and supply costs for general operations and the transportation program.

**62120 Homer Senior Citizens:** Payroll and supply costs to provide congregate meals, home delivered meals, and supportive services.

**62130 Kenai Senior Citizens:** Payroll, contract services and supply costs to provide essential or supportive services.

**62140 Ninilchik Senior Citizens:** Payroll and supply costs to provide congregate meals, home delivered meals and supportive services.

**62150 Seward Senior Citizens:** Payroll costs to support essential and supportive services and the transportation program.

**62160 Seldovia Senior Citizens:** Supplies for congregate meals and home delivered meal service.

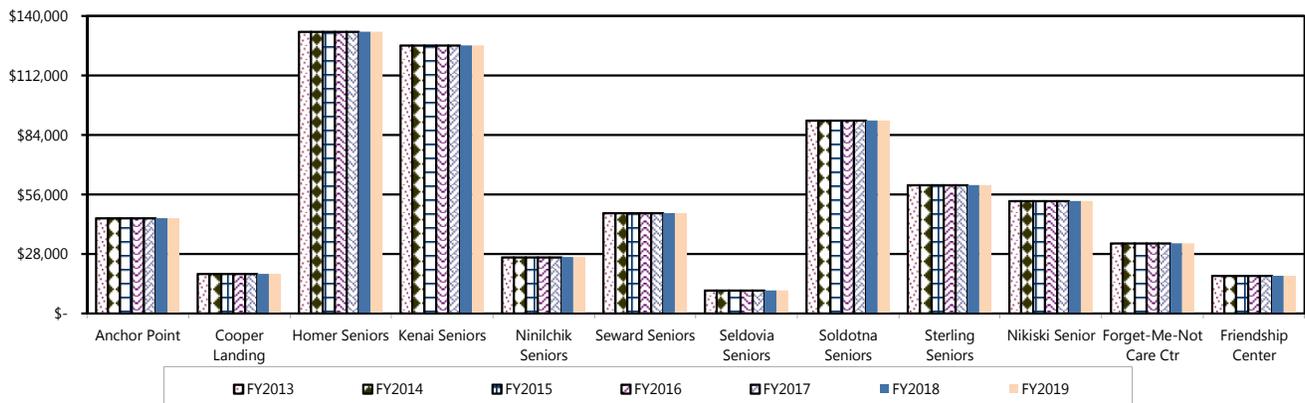
**62170 Soldotna Senior Citizens:** Payroll and utilities cost to support the nutrition, transportation and support service programs.

**62180 Sterling Senior Citizens:** Payroll, contract services and small equipment replacement costs for general operational operations to provide essential or supportive services.

**62125 Friendship Center – Homer:** Payroll costs to support essential and supportive services.

**62195 Forget-Me-Not Care Center:** Payroll, supplies and transportation costs to provide essential and supportive services.

**63190 Nikiski Senior Citizens:** Nikiski seniors funding is handled as a non-departmental transfer to their service area. **See pages 144 and 285-290.**



## Department Function

Fund 100

General Fund

Dept 94900

Business and Economic Development

### Program Authority and Descriptions

Promoting the peninsula through economic development is within the authority of the borough and supported through the Kenai Peninsula Economic Development District, Alaska Small Business Development Center, and Kenai Peninsula Tourism Marketing Council as described below.

Alaska Statute AS 29.35.210(a)(8) authorizes the borough to provide for economic development on a nonareawide basis by ordinance. Economic development means private sector expansion that creates permanent jobs, adds to the borough's long-term tax base, and results in enhanced economic activity and quality of life for Borough residents.

Borough code 19.10 provides for the promotion of tourism for areas of the borough outside of the cities. The authority to provide for tourism promotion may be carried out by the borough administrative staff or by contract, by grants to nonprofit organizations established for tourism and economic development or by grants to municipalities having programs that can meet the needs of the Borough for its nonareawide program.

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**Contractual Services, EDD.** The Kenai Peninsula Economic Development District (KPEDD) requests funding to support outreach, training and small business assistance; outcomes include:

- The annual Comprehensive Economic Development Strategy document provides an overview of demographics, community development, infrastructure business development, etc.
- Host the 2019 Kenai Peninsula Industry Outlook Forum. The education forum is designed to keep citizens, businesses and policy makers informed of the upcoming projects and economic development opportunities for the Kenai Peninsula.
- Manage the Business Innovation Center providing business plan development, bookkeeping, office management, market research, tenancy space, shared office services, and workforce development for new and expanding businesses resulting in lowered failure rate of small businesses.
- The Situations and Prospect of the Kenai Peninsula Borough report provides economic data, demographics, population growth, industry spotlights, municipality profiles, etc.

Funding for FY2019 is budgeted at \$100,000 to supplement KPEDD personnel costs.

**Contractual Services, SBDC.** The Alaska Small Business Development Center (SBDC), South West Region, requests funding to provide free support services to pre-venture, start-up or existing businesses; outcomes include:

- Support 70 long term clients, those receiving five or more hours of counseling and preparation.
- Provide 34 new business start-ups with comprehensive tools to succeed, including training through seminars, workshops or conferences, technical assistance of government assistance programs, loan programs or business plans, bookkeeping, licensing and permitting.
- Create 100 new jobs
- Provide 2,000 advising hours to businesses or individuals.

Funding for FY2019 is budgeted at \$100,000 to supplement personnel, travel, contractual, facilities and administrative costs.

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**Contractual Services, Peninsula Promotion, KPTMC.** The Kenai Peninsula Tourism Marketing Council (KPTMC) requests funding to be used for marketing the Borough as a prime destination for tourist on a nonareawide basis as follows:

- Digital marketing including website, blog, search engines, banner ads, social media, etc.
- Updates or hosting costs to the website [www.kenaipeninsula.org](http://www.kenaipeninsula.org)
- Advertising in various magazines and travel guides.
- Administrative cost.

Funding for FY2019 is budgeted at \$100,000 to supplement personnel and contractual (advertising/marketing) costs.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100**

**Department 94900 - Economic Development**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43009 Contractual Services - EDD	\$ 67,500	\$ 67,500	\$ 75,000	\$ 75,000	\$ 100,000	\$ 25,000	33.33%
43010 Contractual Services - CARTS	50,000	-	-	-	-	-	-
43011 Contractual Services - SBDC	80,440	105,000	84,000	84,000	100,000	16,000	19.05%
43021 Peninsula Promotion - KPTMC	339,954	340,000	306,000	306,000	100,000	(206,000)	-67.32%
Total: Services	537,894	512,500	465,000	465,000	300,000	(165,000)	-35.48%
<b>Department Total</b>	<b>\$ 537,894</b>	<b>\$ 512,500</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>	<b>\$ 300,000</b>	<b>\$ (165,000)</b>	<b>-35.48%</b>

**Line-Item Explanations**

**43009 Contractual Services - EDD.** Funding for the Economic Development District (EDD) who works closely with the Mayor's office and the Assembly on economic planning forums and preparation of the Borough's situation and prospect information.

**43011 Contractual Services - SBDC.** Small Business Development Center contract (\$100,000). Program provides counseling and workshops for small businesses.

**43021 Peninsula Promotion.** Funding for Kenai Peninsula Tourism and Marketing Council (KPTMC) for marketing the Kenai Peninsula Borough as a prime destination for tourists on a non-area wide basis.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 94910 - Non Departmental**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40511 Other Benefits	\$ 9,876	\$ 10,456	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total: Personnel	9,876	10,456	50,000	50,000	50,000	-	0.00%
<b>Services</b>							
43011 Contract Services-LNG Pipeline	2,894	-	-	47,106	-	-	-
43011 Contract Services-Healthcare Consultant	115,943	1,332	-	-	-	-	-
43510 Insurance Premium	105,498	118,898	92,744	92,744	95,000	2,256	2.43%
Total: Services	224,335	120,230	92,744	139,850	95,000	2,256	2.43%
<b>Transfers</b>							
50235 Eastern Peninsula Highway Emergency SA	-	-	-	350,000	350,000	350,000	-
50241 S/D Operations	48,238,432	48,238,432	49,738,432	49,738,432	49,738,432	-	0.00%
50242 Postsecondary Education	726,003	779,958	823,804	814,048	820,685	(3,119)	-0.38%
50250 Land Trust Fund	23,002	-	-	-	-	-	-
50264 911 Communications Fund	265,826	456,368	650,000	650,000	300,000	(350,000)	-53.85%
50280 Nikiski Senior Svc. Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Solid Waste	6,074,403	6,006,891	7,548,932	7,548,932	7,306,501	(242,431)	-3.21%
50308 School Debt	4,134,179	4,124,567	3,801,948	3,801,948	3,791,562	(10,386)	-0.27%
50349 Bond Issue Expense Fund	2,500	1,500	10,000	10,000	10,000	-	0.00%
50400 School Capital Projects	1,375,000	1,425,000	1,075,000	1,075,000	1,200,000	125,000	11.63%
50407 General Govt. Capital Projects	299,000	250,000	-	-	-	-	-
50455 911 Communications Capital Projects	-	266,000	-	-	-	-	-
50883 Tustamena Terrace USAD	-	11,202	-	-	-	-	-
Total: Transfers	61,191,326	61,612,899	63,701,097	64,041,341	63,570,161	(130,936)	-0.21%
<b>Interdepartmental Charges</b>							
60000 Charges (To)/From Other Depts.	(186,090)	(174,685)	(107,900)	(107,900)	(710,000)	(602,100)	-
60004 Mileage Ticket Credits	(450)	-	-	-	-	-	-
Total: Interdepartmental Charges	(186,540)	(174,685)	(107,900)	(107,900)	(710,000)	(602,100)	-
<b>Department Total</b>	<b>\$ 61,238,997</b>	<b>\$ 61,568,900</b>	<b>\$ 63,735,941</b>	<b>\$ 64,123,291</b>	<b>\$ 63,005,161</b>	<b>\$ (730,780)</b>	<b>-1.15%</b>

**Line-Item Explanations**

Expenditures and transfers in the General Fund Non-Departmental budget are those which are not attributable to a specific activity or department.

**40511 Other Benefits.** Unemployment compensation payments for Borough General Fund Employees.

**43510 Insurance Premiums.** Property, liability, and other insurance coverage for the Borough's general fund.

**50241 Transfer to School District Operations.** The local effort required for the School District operating budget and in-kind services, which are maintenance, custodial, audit, insurance, and utilities.

**50242 Transfer to Post-Secondary Education.** Provide post-secondary education funding on an area wide basis to institutions that are a part of the University of Alaska system. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough.

**50264 Transfer to 911 Communications.** Providing funding for 95% of the cost of the Addressing Officer and other cost not eligible to be covered by the e911 surcharge.

**50290 Transfer to Solid Waste.** For the operations and management of the Solid Waste Department (\$7,306,501).

**50308 Transfer to Debt Service.** To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$3,791,562).

**50400 Transfer to School Revenue Capital Projects.** Funding for improvements at various schools (\$1,200,000).

**60000 Charges (to) From other Departments.** (\$710,000). Amount included in the operating budget of the Maintenance & capital projects departments expected to be charged to the general fund \$170,000 and indirect cost recovery from Borough capital projects and grants (\$280,000). An admin service fee is charged to the operating budget of service areas and various funds to cover a portion of costs associated with providing general government services (\$600,000).

**For capital projects information on this department - See the Capital Projects section pages 336, 337-338, 342-343, 356-366.**

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100 Total - General Fund**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
40XXX Total: Personnel	\$ 13,902,613	\$ 13,520,086	\$ 14,529,597	\$ 14,529,597	\$ 14,338,460	\$ (191,137)	-1.32%
42XXX Total: Supplies	176,712	133,281	222,697	259,651	190,640	(32,057)	-14.39%
43XXX Total: Services	3,953,093	4,048,866	4,304,726	4,820,235	3,937,113	(367,613)	-8.54%
48XXX Total: Capital Outlay	99,418	84,071	75,565	95,210	81,670	6,105	8.08%
50XXX Total: Transfers	61,191,326	61,612,899	63,701,097	64,041,341	63,570,161	(130,936)	-0.21%
6XXXX Total: Interdepartmental Charges	(1,211,515)	(1,026,778)	(984,631)	(984,631)	(1,414,175)	(429,544)	-
<b>Fund Totals</b>	<b>\$ 78,111,647</b>	<b>\$ 78,372,425</b>	<b>\$ 81,849,051</b>	<b>\$ 82,761,403</b>	<b>\$ 80,703,869</b>	<b>\$ (1,145,182)</b>	<b>-1.40%</b>

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## **Special Revenue Funds**

Special revenue funds are established when there are legal requirements restricting specific resources to expenditure for specified purposes, which are not appropriately budgeted elsewhere. They are commonly used for voter-authorized services, grants, entitlements, and shared revenues. Kenai Peninsula Borough Special Revenue Funds are as follows:

	<b>Page #</b>
<b>Total Special Revenue Fund Budget</b> .....	149
<b>Mill Rate History</b> .....	150
 <b>Graphs</b>	
Where the Money Comes From.....	151
Appropriations by Function.....	151
 <b>Combined Revenues and Appropriations</b> .....	 152
<b>Special Revenue Funds Total Expenditures by Line Item</b> .....	154
 <b>Emergency Service Areas</b>	
Nikiski Fire Service Area.....	159
Bear Creek Fire Service Area.....	167
Anchor Point Fire and Emergency Medical Service Area.....	175
Central Emergency Service Area.....	183
Central Peninsula Emergency Medical Service Area.....	191
Kachemak Emergency Service Area.....	195
Eastern Peninsula Highway Emergency Service Area.....	203
Seward Bear Creek Flood Service Area Fund.....	209
911 Emergency Services.....	216
 <b>Recreation</b>	
North Peninsula Recreation Service Area.....	225
Seldovia Recreation Service Area.....	233
 <b>Road Service Area</b>	
Road Service Area.....	239
Engineer's Estimate Fund.....	248
RIAD Match Fund.....	251
 <b>Education</b>	
School.....	257
Postsecondary Education.....	270
 <b>General Government</b>	
Land Trust.....	275
Nikiski Senior Service Area.....	285
 <b>Solid Waste</b>	
Solid Waste.....	291
 <b>Hospital Service Areas</b>	
Central Kenai Peninsula Hospital Service Area.....	315
South Kenai Peninsula Hospital Service Area.....	321

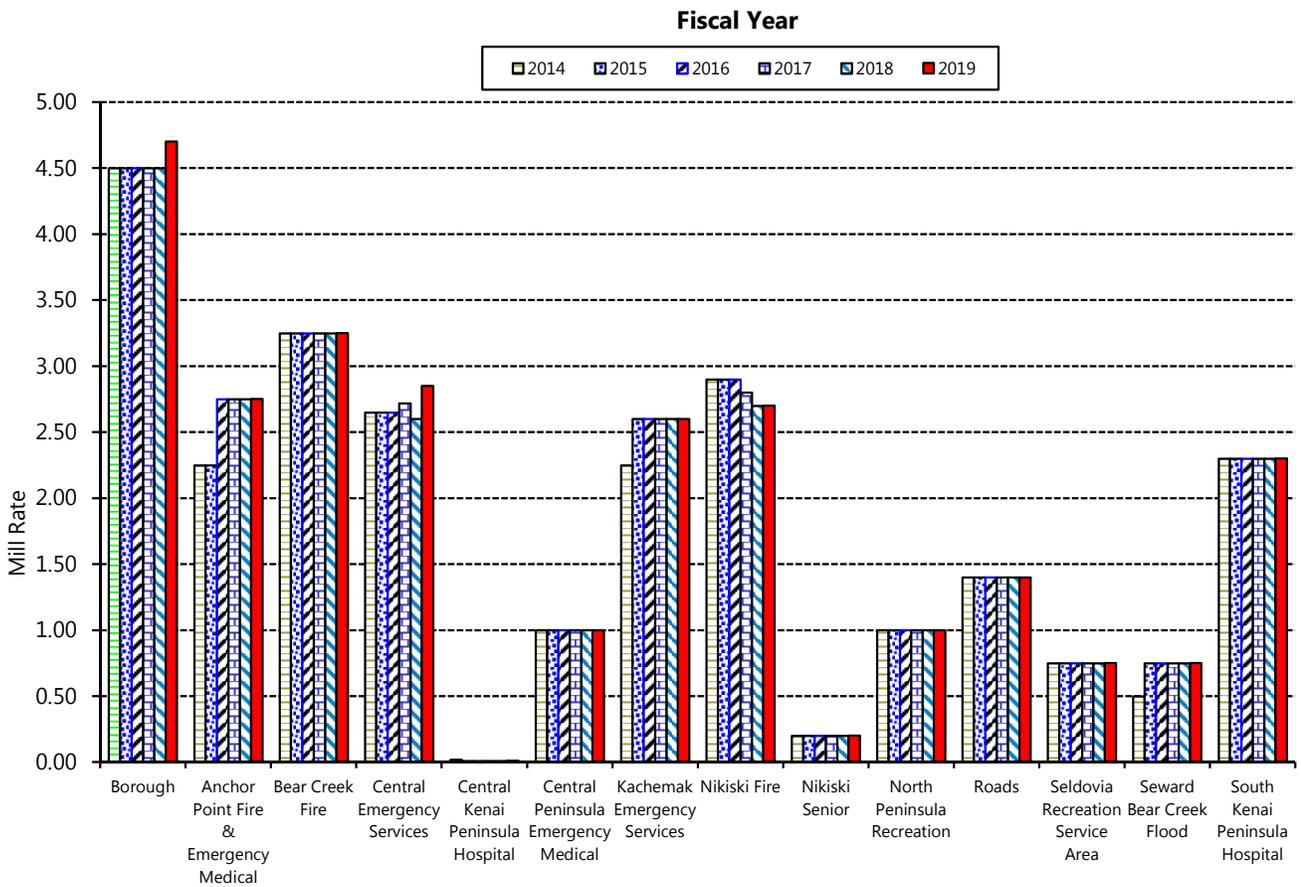
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## Total Special Revenue Funds - Budget Projection

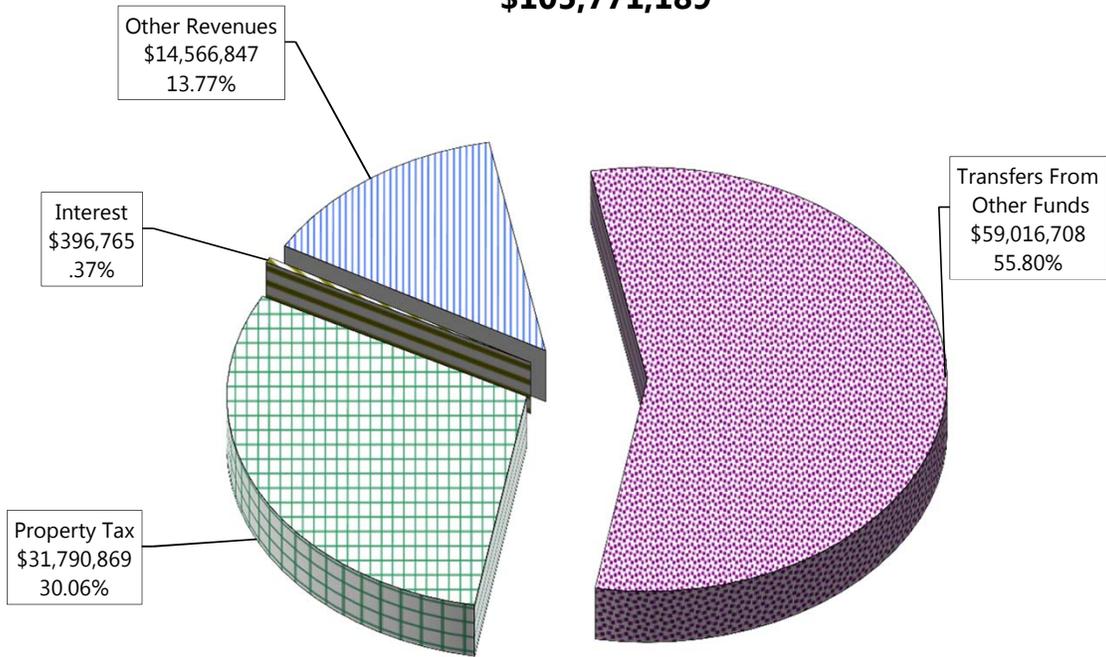
Fund Budget:	FY2017		FY2018	FY2018	FY2019	FY2020	FY2021	FY2022	
	FY2016	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted				
<b>Revenues:</b>									
Property Taxes									
Real	\$ 19,679,501	\$ 20,596,496	\$ 21,667,627	\$ 21,689,244	\$ 22,217,991	\$ 22,366,806	\$ 22,590,308	\$ 23,042,114	
Personal	1,082,165	1,125,302	1,049,956	1,074,930	1,079,933	1,093,006	1,103,920	1,114,194	
Oil & Gas (AS 43.56)	6,048,299	7,355,869	7,402,028	7,402,028	7,691,568	7,468,050	7,244,009	7,244,009	
Interest	66,686	58,260	66,531	66,531	66,447	66,830	67,477	68,701	
Flat Tax	221,104	222,310	227,443	227,443	227,443	231,941	236,528	241,207	
Motor Vehicle Tax	506,943	508,024	511,702	511,702	507,487	516,367	526,694	537,228	
<b>Total Property Taxes</b>	<b>27,604,698</b>	<b>29,866,261</b>	<b>30,925,287</b>	<b>30,971,878</b>	<b>31,790,869</b>	<b>31,743,000</b>	<b>31,768,936</b>	<b>32,247,453</b>	
Federal Revenue	41,572	19,366	-	34,560	-	-	-	-	
State Revenue	784,449	688,234	105,000	105,000	105,000	105,000	-	-	
Interest Earnings	738,655	104,833	409,938	409,938	396,765	502,663	605,344	660,583	
Other Revenue	11,912,495	11,823,664	12,155,515	12,812,743	14,461,847	14,400,669	14,552,179	14,601,189	
<b>Total Revenues</b>	<b>41,081,869</b>	<b>42,502,358</b>	<b>43,595,740</b>	<b>44,334,119</b>	<b>46,754,481</b>	<b>46,751,332</b>	<b>46,926,459</b>	<b>47,509,225</b>	
<b>Other Financing Sources:</b>									
Transfer From Other Funds	55,730,893	55,893,695	59,266,533	59,606,777	59,016,708	60,125,501	60,877,345	60,794,401	
<b>Total Other Financing Sources</b>	<b>55,730,893</b>	<b>55,893,695</b>	<b>59,266,533</b>	<b>59,606,777</b>	<b>59,016,708</b>	<b>60,125,501</b>	<b>60,877,345</b>	<b>60,794,401</b>	
<b>Total Revenues and Other Financing Sources</b>	<b>96,812,762</b>	<b>98,396,053</b>	<b>102,862,273</b>	<b>103,940,896</b>	<b>105,771,189</b>	<b>106,876,833</b>	<b>107,803,804</b>	<b>108,303,626</b>	
<b>Expenditures:</b>									
Personnel	22,974,272	23,079,029	24,308,618	24,387,397	24,842,442	25,316,405	25,914,419	26,614,832	
Supplies	2,019,825	1,966,979	2,348,539	2,442,493	2,413,373	2,456,746	2,505,923	2,556,085	
Services	17,979,371	19,437,786	19,594,860	20,033,102	19,888,923	20,327,447	20,954,093	21,231,705	
Capital Outlay	876,933	605,481	732,861	779,630	476,404	462,453	503,044	512,885	
Interdepartmental Charges	(551,145)	(352,602)	(440,134)	(439,755)	229,767	208,359	218,364	224,976	
<b>Total Expenditures</b>	<b>43,299,256</b>	<b>44,736,673</b>	<b>46,544,744</b>	<b>47,202,867</b>	<b>47,850,909</b>	<b>48,771,410</b>	<b>50,095,843</b>	<b>51,140,483</b>	
<b>Operating Transfers To:</b>									
Special Revenue Funds	38,258,806	38,942,482	39,336,181	39,336,181	39,331,906	39,464,654	39,458,755	39,812,105	
Capital Projects Fund	4,125,000	4,915,000	8,065,000	8,065,000	5,160,000	6,470,000	7,035,000	6,225,000	
Debt Service Fund	9,187,270	9,642,102	11,313,640	11,887,893	13,473,619	13,428,611	14,110,358	14,101,729	
<b>Total Operating Transfers</b>	<b>51,571,076</b>	<b>53,499,584</b>	<b>58,714,821</b>	<b>59,289,074</b>	<b>57,965,525</b>	<b>59,363,265</b>	<b>60,604,113</b>	<b>60,138,834</b>	
<b>Total Expenditures and Operating Transfers</b>	<b>94,870,332</b>	<b>98,236,257</b>	<b>105,259,565</b>	<b>106,491,941</b>	<b>105,816,434</b>	<b>108,134,675</b>	<b>110,699,956</b>	<b>111,279,317</b>	
<b>Net Results From Operations</b>	<b>1,942,430</b>	<b>159,796</b>	<b>(2,397,292)</b>	<b>(2,551,045)</b>	<b>(45,245)</b>	<b>(1,257,842)</b>	<b>(2,896,152)</b>	<b>(2,975,691)</b>	
Projected Lapse	-	-	1,487,001	1,501,350	1,358,661	1,402,544	1,442,590	1,475,679	
<b>Change in Fund Balance</b>	<b>1,942,430</b>	<b>159,796</b>	<b>(910,291)</b>	<b>(1,049,695)</b>	<b>1,313,416</b>	<b>144,702</b>	<b>(1,453,562)</b>	<b>(1,500,012)</b>	
Beginning Fund Balance	27,288,775	29,231,205	29,391,001	29,391,001	28,391,104	29,488,395	29,563,127	28,057,062	
<b>Ending Fund Balance</b>	<b>\$ 29,231,205</b>	<b>\$ 29,391,001</b>	<b>\$ 28,480,710</b>	<b>\$ 28,341,306</b>	<b>\$ 29,704,520</b>	<b>\$ 29,633,097</b>	<b>\$ 28,109,565</b>	<b>\$ 26,557,050</b>	

## Mill Rate History

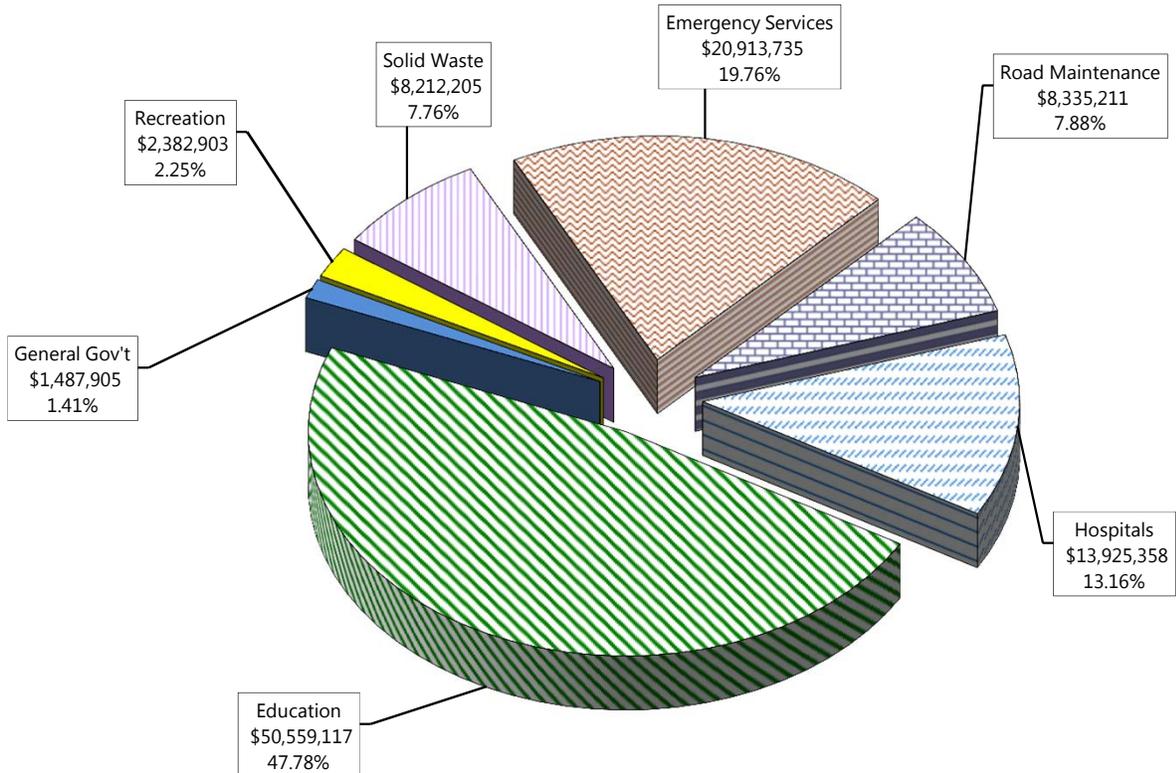
	Fiscal Year					
	2014	2015	2016	2017	2018	2019
Borough	4.50	4.50	4.50	4.50	4.50	4.70
Service Areas:						
Anchor Point Fire & Emergency Medical	2.25	2.25	2.75	2.75	2.75	2.75
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.65	2.65	2.65	2.72	2.60	2.85
Central Kenai Peninsula Hospital	0.02	0.01	0.01	0.01	0.01	0.01
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
Kachemak Emergency Services	2.25	2.60	2.60	2.60	2.60	2.60
Nikiski Fire	2.90	2.90	2.90	2.80	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.50	0.75	0.75	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Special Revenue Funds  
Where the Money Comes From FY2019  
\$105,771,189**



**Special Revenue Funds  
Appropriations By Function - FY2019  
\$105,816,434**



**Combined Revenues and Appropriations  
Special Revenue Funds  
Fiscal Year 2019**

	Emergency Services									Recreation	
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Eastern Peninsula Highway Emergency SA	Seward Bear Creek Flood	911 Communications	North Peninsula Recreation	Seldovia Recreation
Taxable Value (000'S):											
Real	665,782	171,480	229,061	2,663,292	5,933	411,291	-	436,279	-	665,782	67,997
Personal	43,289	1,324	26,832	116,555	848	6,469	-	20,293	-	44,262	804
Oil & Gas (AS 43.56)	1,105,937	2,696	149,085	117,691	-	-	-	15,946	-	1,147,184	-
<b>Total Taxable Value</b>	<b>1,815,008</b>	<b>175,500</b>	<b>404,978</b>	<b>2,897,538</b>	<b>6,781</b>	<b>417,760</b>	<b>-</b>	<b>472,518</b>	<b>-</b>	<b>1,857,228</b>	<b>68,801</b>
Mill Rate	2.70	3.25	2.75	2.85	1.00	2.60	-	0.75	-	1.00	0.75
Property Taxes											
Real	\$ 1,797,611	\$ 557,310	\$ 629,918	7,590,382	\$ 5,933	\$ 1,069,357	\$ -	\$ 327,209	\$ -	\$ 665,782	\$ 50,998
Personal	114,543	4,217	72,312	325,538	831	16,483	-	14,915	-	43,377	591
Oil & Gas (AS 43.56)	2,986,030	8,762	409,984	335,419	-	-	-	11,960	-	1,147,184	-
Interest	9,796	912	3,273	18,000	-	1,800	-	708	-	6,769	-
Flat Tax	10,980	1,757	3,401	53,728	850	3,375	-	12,712	-	3,665	3,036
Motor Vehicle Tax	54,093	16,038	12,468	147,122	-	28,324	-	9,658	-	18,982	375
<b>Total Property Taxes</b>	<b>4,973,053</b>	<b>588,996</b>	<b>1,131,356</b>	<b>8,470,189</b>	<b>7,614</b>	<b>1,119,339</b>	<b>-</b>	<b>377,162</b>	<b>-</b>	<b>1,885,759</b>	<b>55,000</b>
Interest Revenue	48,767	4,839	5,949	49,202	-	8,928	2,844	4,369	-	29,256	999
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	300,000	57,902	65,000	710,000	-	30,000	56,800	-	1,736,688	219,089	1,050
PAYMENTS FROM COMPONE	-	-	-	-	-	-	-	-	-	-	-
Transfer From Other Funds	-	-	-	7,614	-	-	350,000	-	540,495	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>5,321,820</b>	<b>651,737</b>	<b>1,202,305</b>	<b>9,237,005</b>	<b>7,614</b>	<b>1,158,267</b>	<b>409,644</b>	<b>381,531</b>	<b>2,277,183</b>	<b>2,134,104</b>	<b>57,049</b>
Expenditures											
Personnel	3,477,082	243,675	652,090	6,639,852	-	652,063	-	167,207	1,589,881	1,242,074	-
Supplies	287,500	26,075	87,050	369,710	-	90,000	4,354	4,600	11,700	134,600	5,700
Services	647,001	179,261	198,429	1,069,235	-	182,443	402,446	179,134	620,716	528,831	61,115
Capital Outlay	154,550	5,694	72,273	83,138	-	75,000	-	2,000	34,035	10,200	800
Payment to School District	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	113,333	11,368	23,709	202,511	-	23,348	-	19,074	94,994	47,893	1,690
<b>Total Expenditures</b>	<b>4,679,466</b>	<b>466,073</b>	<b>1,033,551</b>	<b>8,364,446</b>	<b>-</b>	<b>1,022,854</b>	<b>406,800</b>	<b>372,015</b>	<b>2,351,326</b>	<b>1,963,598</b>	<b>69,305</b>
Transfers to Other Funds	563,981	147,020	174,780	1,141,892	7,614	181,917	-	-	-	350,000	-
<b>Total Expenditures and Operating Transfers</b>	<b>5,243,447</b>	<b>613,093</b>	<b>1,208,331</b>	<b>9,506,338</b>	<b>7,614</b>	<b>1,204,771</b>	<b>406,800</b>	<b>372,015</b>	<b>2,351,326</b>	<b>2,313,598</b>	<b>69,305</b>
Net Results From Operations	78,373	38,644	(6,026)	(269,333)	-	(46,504)	2,844	9,516	(74,143)	(179,494)	(12,256)
Projected Lapse	257,371	27,964	46,510	250,933	-	35,800	23,699	9,287	70,540	68,726	2,079
Change in Fund Balance	335,744	66,608	40,484	(18,400)	-	(10,704)	26,543	18,803	(3,603)	(110,768)	(10,177)
Beginning Fund Balance	3,251,130	322,618	396,603	3,280,153	-	595,228	189,582	436,888	492,909	1,950,408	66,604
<b>Ending Fund Balance</b>	<b>\$ 3,586,874</b>	<b>\$ 389,226</b>	<b>\$ 437,087</b>	<b>\$ 3,261,753</b>	<b>\$ -</b>	<b>\$ 584,524</b>	<b>\$ 216,125</b>	<b>\$ 455,691</b>	<b>\$ 489,306</b>	<b>\$ 1,839,640</b>	<b>\$ 56,427</b>

Road Improvement			Education		General Government		Solid Waste	Hospitals		Total
Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post-Secondary Education	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital	
4,110,711	-	-	-	-	-	590,311	-	4,038,410	1,569,587	
194,900	-	-	-	-	-	36,831	-	193,920	93,632	
1,453,348	-	-	-	-	-	1,097,892	-	1,274,303	228,357	
5,758,959	-	-	-	-	-	1,725,034	-	5,506,633	1,891,576	
1.40						0.20		0.01	2.30	
\$ 5,754,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,062	\$ -	\$ 40,384	\$ 3,610,050	\$ 22,217,991
267,403	-	-	-	-	-	6,776	-	1,900	211,047	1,079,933
2,034,687	-	-	-	-	-	219,578	-	12,743	525,221	7,691,568
16,114	-	-	-	-	-	272	-	110	8,693	66,447
44,817	-	-	-	-	-	590	-	1,068	87,464	227,443
144,363	-	-	-	-	-	3,064	-	1,049	71,951	507,487
8,262,379	-	-	-	-	-	348,342	-	57,254	4,514,426	31,790,869
36,539	500	4,249	-	-	110,763	3,835	-	52,325	33,401	396,765
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	955,000	-	800,000	9,635,318	-	14,566,847
-	-	-	-	-	-	-	-	-	-	-
-	-	200,000	49,738,432	820,685	-	52,981	7,306,501	-	-	59,016,708
8,298,918	500	204,249	49,738,432	820,685	1,065,763	405,158	8,106,501	9,744,897	4,547,827	105,771,189
1,083,356	2,000	-	6,401,629	-	653,956	-	2,037,577	-	-	24,842,442
78,250	-	-	992,847	-	8,900	-	312,087	-	-	2,413,373
5,063,417	-	-	3,950,259	820,685	392,781	398,200	4,681,717	254,838	258,415	19,888,923
2,500	-	-	11,650	-	7,490	-	17,074	-	-	476,404
-	-	-	38,883,797	-	-	-	-	-	-	38,883,797
155,688	-	-	(501,750)	-	26,578	-	(1,500)	6,371	6,460	229,767
6,383,211	2,000	-	49,738,432	820,685	1,089,705	398,200	7,046,955	261,209	264,875	86,734,706
1,950,000	-	-	-	-	-	-	1,165,250	9,469,080	3,930,194	19,081,728
8,333,211	2,000	-	49,738,432	820,685	1,089,705	398,200	8,212,205	9,730,289	4,195,069	105,816,434
(34,293)	(1,500)	204,249	-	-	(23,942)	6,958	(105,704)	14,608	352,758	(45,245)
351,077	-	-	-	-	108,971	-	105,704	-	-	1,358,661
316,784	(1,500)	204,249	-	-	85,029	6,958	-	14,608	352,758	1,313,416
3,653,901	30,795	283,282	1,312,137	-	7,384,167	255,648	-	2,262,292	2,226,759	28,391,104
\$ 3,970,685	\$ 29,295	\$ 487,531	\$ 1,312,137	\$ -	\$ 7,469,196	\$ 262,606	\$ -	\$ 2,276,900	\$ 2,579,517	\$ 29,704,520

**Kenai Peninsula Borough  
Budget Detail**

**Special Revenue Fund Total  
Expenditure Summary By Line Item**

		FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	
				Budget	Budget	Adopted	Original Budget	%
<b>Personnel</b>								
40110	Regular Wages	\$ 10,509,754	\$ 10,872,437	\$ 12,053,796	\$ 12,081,887	\$ 12,294,827	\$ 241,031	2.00%
40111	Special Pay	36,688	44,644	56,355	56,355	58,565	2,210	3.92%
40120	Temporary Wages	1,042,364	1,077,225	1,060,233	1,071,304	1,077,335	17,102	1.61%
40130	Overtime Wages	1,078,439	842,852	900,264	915,002	916,935	16,671	1.85%
40131	FLSA Overtime Wages	156,352	118,512	170,337	170,337	179,745	9,408	5.52%
40210	FICA	1,068,178	1,091,059	1,230,074	1,233,157	1,261,714	31,640	2.57%
40221	PERS	3,559,184	3,413,072	2,961,795	2,968,804	3,035,258	73,463	2.48%
40321	Health Insurance	3,673,991	3,775,314	4,031,092	4,035,716	4,138,114	107,022	2.65%
40322	Life Insurance	17,968	18,928	30,174	30,284	30,664	490	1.62%
40410	Leave	1,787,343	1,767,861	1,762,294	1,764,712	1,796,461	34,167	1.94%
40511	Other Benefits	44,011	57,125	52,204	59,839	52,824	620	1.19%
	Total: Personnel	22,974,272	23,079,029	24,308,618	24,387,397	24,842,442	533,824	2.20%
<b>Supplies</b>								
42020	Signage Supplies	35,038	25,053	36,550	36,550	36,050	(500)	-1.37%
42120	Computer Software	7,271	6,189	13,115	84,835	7,415	(5,700)	-43.46%
42210	Operating Supplies	228,403	240,518	308,531	309,356	316,789	8,258	2.68%
42220	Fire/Medical/Rescue Supplies	180,042	162,135	195,374	187,874	227,070	31,696	16.22%
42230	Fuel, Oils and Lubricants	318,450	323,011	464,287	449,124	455,337	(8,950)	-1.93%
42250	Uniforms	76,372	62,553	81,472	81,472	80,462	(1,010)	-1.24%
42263	Training Supplies	19,982	20,987	35,690	36,290	35,690	-	0.00%
42310	Repair/Maint Supplies	907,289	895,845	935,750	961,522	982,860	47,110	5.03%
42360	Motor Vehicle Repair	149,992	140,242	178,750	194,500	179,400	650	0.36%
42410	Small Tools	87,340	80,727	85,585	87,535	79,200	(6,385)	-7.46%
42960	Recreational Program Supplies	9,646	9,719	13,435	13,435	13,100	(335)	-2.49%
	Total: Supplies	2,019,825	1,966,979	2,348,539	2,442,493	2,413,373	64,834	2.76%
<b>Services</b>								
43011	Contractual Services	4,000,555	4,632,654	4,479,805	4,733,390	4,906,902	427,097	9.53%
43012	Audit Services	124,211	163,523	172,000	313,588	229,400	57,400	33.37%
43014	Physical Examinations	56,357	46,803	121,065	125,865	120,615	(450)	-0.37%
43015	Water/Air Sample Test	90,404	107,219	157,196	162,696	138,885	(18,311)	-11.65%
43019	Software Licensing	234,570	233,273	282,505	283,505	312,872	30,367	10.75%
43021	Peninsula Promotion	-	-	-	100	-	-	-
43023	Kenai Peninsula College	726,003	779,958	823,804	814,048	820,685	(3,119)	-0.38%
43050	Solid Waste Fees	1,423	1,910	2,000	2,000	2,000	-	0.00%
43095	SW Closure/Post Closure	888,230	914,400	929,660	929,660	1,053,098	123,438	13.28%
43100	Land Management Program Services	-	-	-	21,470	18,000	18,000	-
43110	Communications	283,947	273,418	345,639	347,473	350,371	4,732	1.37%
43140	Postage and Freight	32,840	26,882	30,755	36,155	34,255	3,500	11.38%
43210	Transport/Subsistence	329,269	303,771	357,080	362,739	333,206	(23,874)	-6.69%
43220	Car Allowance	3,711	7,228	7,200	7,200	7,200	-	0.00%
43260	Training	62,753	47,254	109,635	109,635	91,870	(17,765)	-16.20%
43310	Advertising	35,915	24,324	35,200	36,085	30,050	(5,150)	-14.63%
43410	Printing	1,498	1,589	8,095	6,770	6,465	(1,630)	-20.14%
43510	Insurance Premium	3,540,740	3,947,342	3,703,802	3,704,322	3,701,163	(2,639)	-0.07%
43600	Project Management	1,520	-	-	-	-	-	-
43610	Utilities	1,212,963	1,387,296	1,483,768	1,487,065	1,431,461	(52,307)	-3.53%
43720	Office Equipment Maintenance	54,900	55,321	76,871	80,516	85,638	8,767	11.40%
43750	Vehicles Maintenance	122,584	46,762	106,700	107,700	119,600	12,900	12.09%
43764	Snow Removal	284,804	405,834	350,000	350,000	350,000	-	0.00%
43765	Policing Sites	3,300	6,300	8,000	8,000	7,000	(1,000)	-12.50%
43780	Maint Buildings & Grounds	395,293	558,126	485,387	489,915	530,695	45,308	9.33%
43810	Rents and Operating Leases	123,901	37,067	53,687	57,835	52,618	(1,069)	-1.99%
43812	Equipment Replacement Pymt.	430,382	482,257	330,536	330,536	205,139	(125,397)	-37.94%
43920	Dues and Subscriptions	22,800	20,276	33,496	34,896	28,335	(5,161)	-15.41%
43931	Recording Fees	1,318	210	1,300	1,300	1,300	-	0.00%
43933	Collection Fees	10	(73)	500	500	500	-	0.00%
43936	USAD Assessment	3,671	6,738	-	-	-	-	-

**Kenai Peninsula Borough  
Budget Detail**

**Special Revenue Fund Total  
Expenditure Summary By Line Item - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
<b>Services - Continued</b>							
43951 Road Maintenance - Dust Control	\$ 391,324	\$ 374,116	\$ 405,000	\$ 404,000	\$ 300,000	\$ (105,000)	-25.93%
43952 Road Maintenance	4,508,234	4,537,791	4,674,574	4,647,644	4,600,000	(74,574)	-1.60%
43960 Recreational Program Expenses	7,827	5,595	9,600	10,294	9,600	-	0.00%
45110 Land Sale Property Tax	2,114	2,622	10,000	26,200	10,000	-	0.00%
Total: Services	17,979,371	19,437,786	19,594,860	20,033,102	19,888,923	294,063	1.50%
<b>Capital Outlay</b>							
48110 Furniture & Furnishings	8,011	-	-	-	-	-	-
48120 Major Office Equipment	19,502	16,893	90,563	92,643	28,600	(61,963)	-68.42%
48310 Vehicles	36,319	11,500	-	-	15,000	15,000	-
48311 Machinery and Heavy Equipment	61,162	57,953	21,000	9,000	8,000	(13,000)	-61.90%
48513 Recreation Equipment	-	7,462	-	-	-	-	-
48514 Firefighting\Rescue Equipment	71,526	19,696	37,000	32,165	15,000	(22,000)	-59.46%
48515 Medical Equipment	17,295	14,563	24,000	35,138	14,000	(10,000)	-41.67%
48520 Storage/Buildings/Containers	7,600	4,040	10,200	5,000	-	(10,200)	-100.00%
48610 Land Purchase	52,730	-	-	360	-	-	-
48620 Building Purchase	-	573	-	-	-	-	-
48630 Improvements other than Buildings	30,116	-	-	-	-	-	-
48710 Minor Office Equipment	108,938	74,687	72,619	77,298	61,235	(11,384)	-15.68%
48720 Minor Office Furniture	45,483	28,294	19,120	21,160	23,700	4,580	23.95%
48740 Minor Machines & Equipment	52,561	49,328	24,100	39,069	24,400	300	1.24%
48750 Minor Medical Equipment	28,135	33,802	28,000	24,112	40,888	12,888	46.03%
48755 Minor Recreational Equipment	12,209	9,166	10,300	10,059	8,800	(1,500)	-14.56%
48760 Minor Fire Fighting Equipment	307,512	260,954	378,966	412,732	216,767	(162,199)	-42.80%
49311 Design Services	6,830	4,070	-	-	-	-	-
49433 Plan Reviews	11,004	12,500	16,993	20,894	20,014	3,021	17.78%
Total: Capital Outlay	876,933	605,481	732,861	779,630	476,404	(256,457)	-34.99%
<b>Transfers To</b>							
50211 Central Emergency Services	5,981	6,329	6,704	6,704	7,614	910	13.57%
50238 RIAD Match Fund	112,000	112,000	200,000	200,000	200,000	-	0.00%
50241 KPBSD Operations	37,908,561	38,583,417	38,883,797	38,883,797	38,883,797	-	0.00%
50264 911 Communications	232,264	240,736	245,680	245,680	240,495	(5,185)	-2.11%
50340 SW Debt Service Fund	-	-	1,075,871	1,065,164	1,065,250	(10,621)	-0.99%
50342 Debt Service- Bear Creek Fire	97,420	95,620	93,820	93,820	97,020	3,200	3.41%
50358 Debt Service- CES	189,288	369,157	445,088	445,088	446,688	1,600	0.36%
50360 Debt Service- CPGH	6,920,292	7,314,751	7,411,582	8,010,685	9,469,080	2,057,498	27.76%
50361 Debt Service- SPH	1,935,559	1,818,560	2,243,265	2,229,122	2,230,194	(13,071)	-0.58%
50411 SWD Capital Projects	-	-	250,000	250,000	100,000	(150,000)	-60.00%
50434 Road Service Area Capital Projects	1,000,000	1,500,000	1,750,000	1,750,000	1,750,000	-	0.00%
50441 NFSA Capital Projects	500,000	1,000,000	3,000,000	3,000,000	500,000	(2,500,000)	-83.33%
50442 BCFSFA Capital Projects	40,000	40,000	40,000	40,000	50,000	10,000	25.00%
50443 CES Capital Project	250,000	250,000	550,000	550,000	550,000	-	0.00%
50444 APFEMSA Capital Project	75,000	250,000	250,000	250,000	160,000	(90,000)	-36.00%
50446 KES Capital Project/Debt Service	94,711	94,014	144,014	144,014	165,387	21,373	14.84%
50459 NPRSA Capital Project	175,000	225,000	325,000	325,000	350,000	25,000	7.69%
50491 SPH Capital Project	2,035,000	1,600,000	1,800,000	1,800,000	1,700,000	(100,000)	-5.56%
Total: Transfers	51,571,076	53,499,584	58,714,821	59,289,074	57,965,525	(749,296)	-1.28%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	127,270	88,892	70,015	70,015	105,794	35,779	51.10%
60001 Charges (To) From Maint/Purchasing	207,935	217,340	219,451	219,451	223,250	3,799	1.73%
60002 Charges (To) From Maint/Other Depts.	(231,563)	(225,821)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(650,275)	(427,741)	(500,000)	(500,000)	(500,000)	-	-
60004 Mileage Ticket Credits	(5,054)	(5,485)	(4,600)	(4,600)	(7,700)	(3,100)	-
61990 Administrative Service Fee	542	213	-	379	633,423	633,423	-
Total: Interdepartmental Charges	(551,145)	(352,602)	(440,134)	(439,755)	229,767	669,901	-
<b>Department Total</b>	<b>\$ 94,870,332</b>	<b>\$ 98,236,257</b>	<b>\$ 105,259,565</b>	<b>\$ 106,491,941</b>	<b>\$ 105,816,434</b>	<b>\$ 556,869</b>	<b>0.53%</b>

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## ***Emergency Services***

The Borough has eight (8) service areas, in which seven (7) were created by the voters, to prepare and respond to emergency situations within their respective service area boundaries. These services include fire protection, ambulance, search and rescue, and flood mitigation. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget.

The major source of revenues for each of these Service Areas is property taxes. Additional funding is provided through state grants, interest earnings and ambulance fees. A listing and summary of these service areas is shown below.

In addition to the Service Areas, the Borough's 911 department is included in this section.

**Nikiski Fire Service** – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area and Cook Inlet. There are currently 21.25 permanent employees, and 30 volunteers.

**Bear Creek Fire Service Area** – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has two permanent employee and 30 volunteers.

**Anchor Point Service Area** – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, and surrounding areas. This service area has 5 permanent employee and 40 volunteers.

**Central Emergency Services (CES)** – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 44 permanent employees and 45 volunteers.

**Central Peninsula Emergency Medical Service Area** - this service area contracts with CES to provide ambulance and emergency medical for the residents residing in the area from Skilak Lake to Tustamena Lake and surrounding areas not covered by CES.

**Kachemak Emergency Service Area** – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 5 permanent full-time and 50 volunteers.

**Eastern Peninsula Highway Emergency Service Area (EPHESA)** – this service area provides fire protection, and emergency medical and ambulance services along the heavily traveled highway between various communities along the Seward Highway, the Sterling Highway, and the Hope Highway.

**Seward Bear Creek Flood Service Area** – this service area was formed to provide flood planning, protection and mitigation services to the residents of the service area, which covers the river drainage area of the City of Seward, Bear Creek, and Lowell Point. There are currently 1.5 permanent employees.

**911 Communication Fund** – this fund is set up to account for revenues and expenditures associated with operating the Borough's 911 service. The area of service served by this department includes the Kenai Peninsula Borough and the areas in the Municipality of Anchorage along the Seward highway up to McHugh Creek which includes Portage, Girdwood, and Bird Creek.

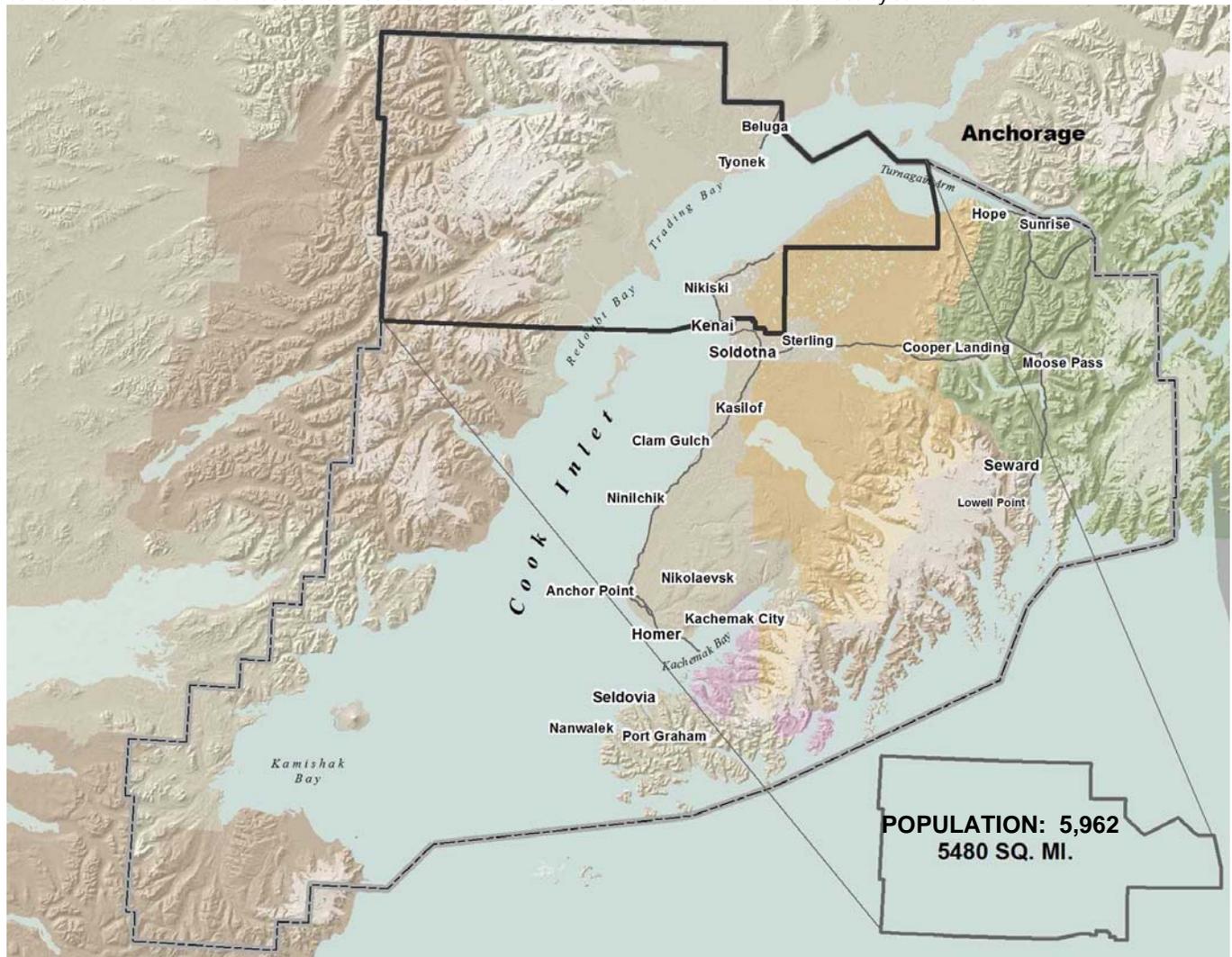
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## **Nikiski Fire Service Area**

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,985 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 21.25 permanent employees, and 30 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, and cold water surface and dive rescue. Four fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5. The other two stations are located in Beluga and Tyonek. Members respond on average to 995 emergency calls a year.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.70 mills for fiscal year 2019.



### **Board Members**

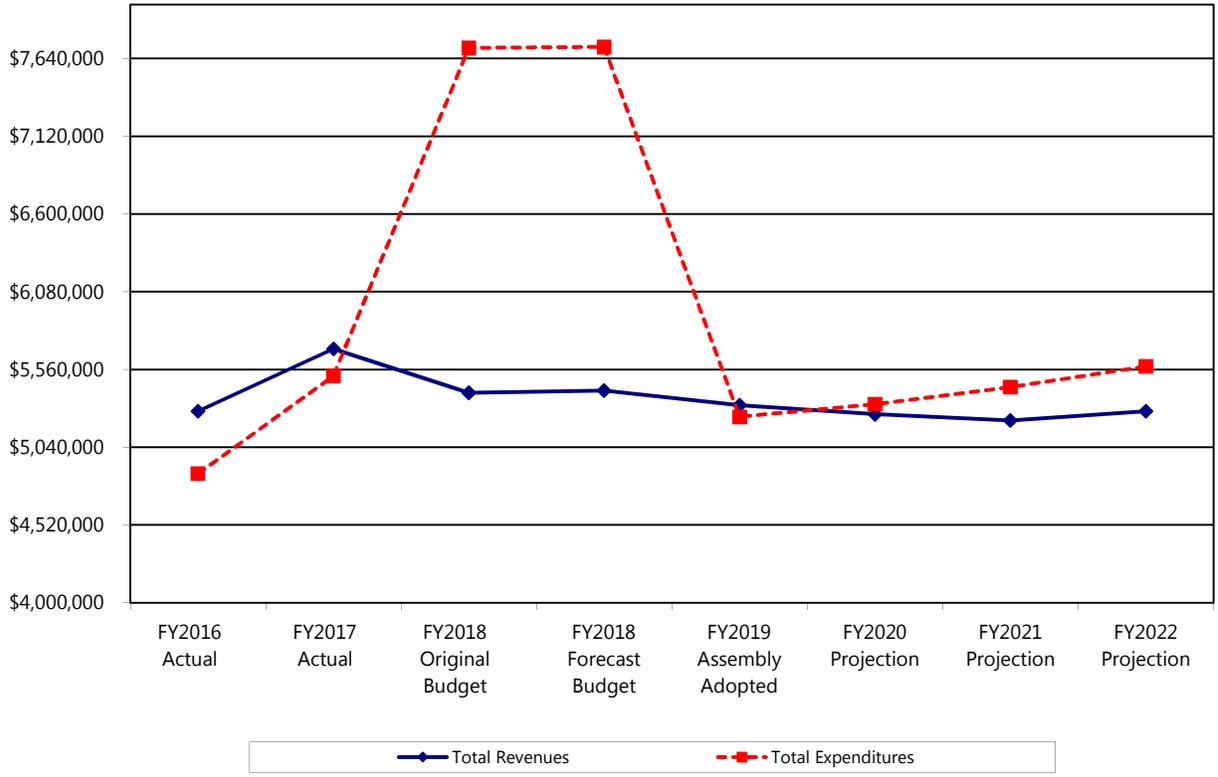
Stan Gerhauser  
Mark Cialek  
Amber Oliva-Douglas  
Sharon Brower  
Janet Hilleary  
Chrystal Leighton  
Joe Arness

Chief: James Baisden

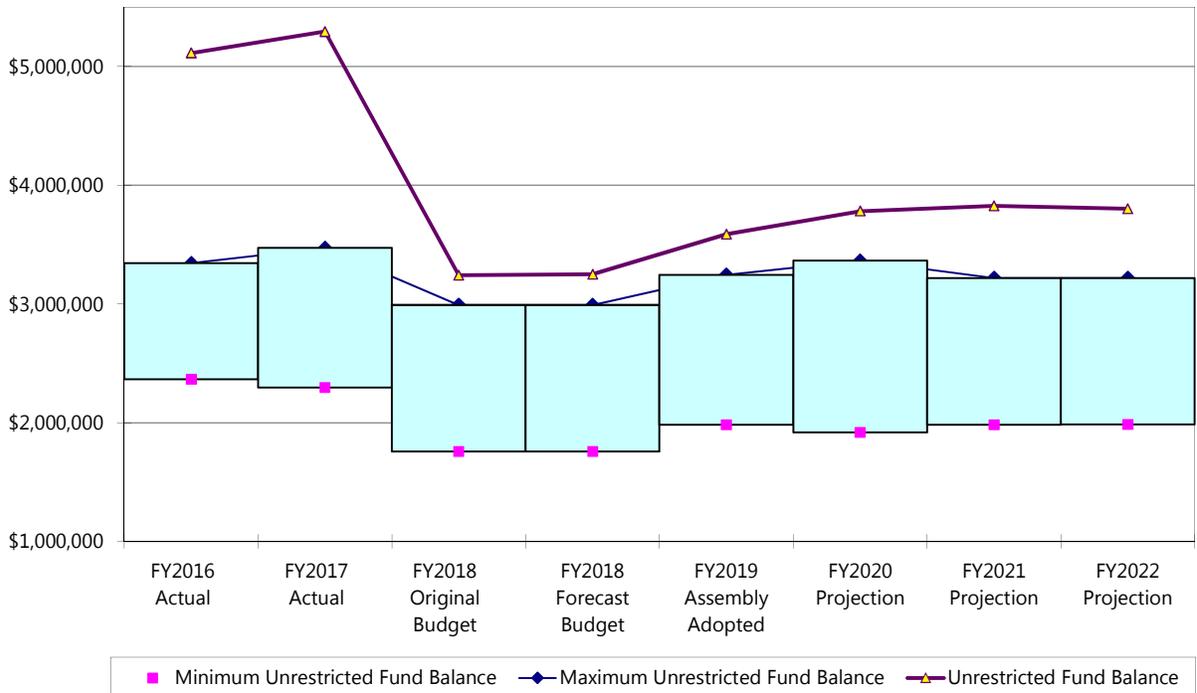
**Fund: 206 Nikiski Fire Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection
Taxable Values (000's)								
Real	678,459	732,975	747,499	747,939	665,782	665,782	672,440	685,889
Personal	45,988	46,444	42,314	45,035	43,289	43,722	44,159	44,601
Oil & Gas (AS 43.56)	878,259	1,108,088	1,043,609	1,043,609	1,105,937	1,072,759	1,040,576	1,040,576
	1,602,706	1,887,507	1,833,422	1,836,583	1,815,008	1,782,263	1,757,175	1,771,066
Mill Rate	2.90	2.80	2.70	2.70	2.70	2.70	2.70	2.70
Revenues:								
Property Taxes								
Real	\$ 1,964,630	\$ 2,042,019	\$ 2,018,247	\$ 2,019,435	\$ 1,797,611	\$ 1,797,611	\$ 1,815,588	\$ 1,851,900
Personal	134,908	124,582	111,963	119,163	114,543	115,688	116,845	118,014
Oil & Gas (AS 43.56)	2,546,952	3,073,943	2,817,744	2,817,744	2,986,030	2,896,449	2,809,555	2,809,555
Interest	4,163	4,256	9,896	9,896	9,796	9,619	9,484	9,559
Flat Tax	8,624	8,368	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	54,775	53,410	55,338	55,338	54,093	55,175	56,279	57,405
Total Property Taxes	4,714,052	5,306,578	5,024,168	5,032,556	4,973,053	4,885,742	4,819,175	4,858,085
Federal Revenue	9,305	-	-	6,758	-	-	-	-
State Revenue	115,497	92,455	-	-	-	-	-	-
Interest Earnings	138,124	10,694	80,014	80,014	48,767	67,254	85,096	100,442
Other Revenue	304,031	288,191	300,000	300,000	300,000	307,500	315,188	323,068
Total Revenues	5,281,009	5,697,918	5,404,182	5,419,328	5,321,820	5,260,496	5,219,459	5,281,595
Expenditures:								
Personnel	3,365,342	3,517,222	3,571,829	3,571,829	3,477,082	3,546,624	3,635,290	3,744,349
Supplies	159,123	162,456	253,960	253,960	287,500	293,250	299,115	305,097
Services	574,195	620,498	664,551	664,021	647,001	647,001	659,941	673,140
Capital Outlay	197,771	156,269	154,500	161,714	154,550	157,641	160,794	164,010
InterDepartmental Charges	102	(1,105)	(1,200)	(1,126)	113,333	116,113	118,879	122,165
Total Expenditures	4,296,533	4,455,340	4,643,640	4,650,398	4,679,466	4,760,629	4,874,019	5,008,761
Operating Transfers To:								
Special Revenue Fund	67,669	62,504	66,953	66,953	63,981	66,540	69,202	71,970
Capital Projects Fund	500,000	1,000,000	3,000,000	3,000,000	500,000	500,000	500,000	500,000
Total Operating Transfers	567,669	1,062,504	3,066,953	3,066,953	563,981	566,540	569,202	571,970
Total Expenditures and Operating Transfers	4,864,202	5,517,844	7,710,593	7,717,351	5,243,447	5,327,169	5,443,221	5,580,731
Net Results From Operations	416,807	180,074	(2,306,411)	(2,298,023)	78,373	(66,673)	(223,762)	(299,136)
Projected Lapse	-	-	255,400	255,772	257,371	261,835	268,071	275,482
Change in Fund Balance	416,807	180,074	(2,051,011)	(2,042,251)	335,744	195,162	44,309	(23,654)
Beginning Fund Balance	4,696,500	5,113,307	5,293,381	5,293,381	3,251,130	3,586,874	3,782,036	3,826,345
Ending Fund Balance	\$ 5,113,307	\$ 5,293,381	\$ 3,242,370	\$ 3,251,130	\$ 3,586,874	\$ 3,782,036	\$ 3,826,345	\$ 3,802,691

### Nikiski Fire Service Area Revenues and Expenditures



### Nikiski Fire Service Area Unrestricted Fund Balance



<p><b>Fund 206</b></p> <p><b>Dept 51110</b></p>	<p><b>Department Function</b></p> <p><b>Nikiski Fire Service Area</b></p>
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**Mission**

The mission of the Nikiski Fire Department is to maintain the best trained, physically fit emergency response team in Alaska.  
 Always Ready – Proud to Serve

**Program Description**

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of 6,000 citizens within a 5,480 square mile area that includes the Cook Inlet.
- Four fire stations located in the service area; two stations in Nikiski on the Kenai Spur Highway, one station in Tyonek, and one located in Beluga.
- The Department has 21.75 permanent employees, 25 volunteers, 7 elected fire board members.

**Major Long Term Issues and Concerns:**

- Maintain current staffing levels with the increased cost of providing emergency services, and increased call volume.
- Provide adequate levels of training to all members.
- Develop new programs to help incentivizes volunteerism.

- Address patient care response for elderly population.

**FY 2018 Accomplishments:**

- Safe Work Environment - No firefighter injuries reported.
- Public safety dive rescue team training completed.
- Installed mobile data terminals in all response vehicles.
- Placed in service a new command vehicle, and a 2,000-gallon tanker/engine.

**FY2019 New Initiatives:**

- Funding and construction for Station #3 located on Holt Lamplight to provide quicker emergency response, and to help reduce home owner's annual insurance costs.
- Continue needed repairs at Fire Station #1 that include roof repairs, apparatus flooring, and parking lot maintenance.
- Work on 1 to 2-year succession plan with the Fire Board members, department officers, and administrative staff in preparation and training for upcoming retirements for 3 to 4 members.

**Performance Measures**

**Measures:**

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Full time staff	21.75	21.75	21.75	21.25
On-calls (FY2016 Transition to All Volunteers)	20.00	20.00	0	0
Volunteers (Nikiski, Beluga, and Tyonek)	7.00	7.00	25	30

**Priority/Goal – Emergency Medical / Fire Rescue Training**

**Goal:** Provide the highest level of emergency medical and fire certification training for all department members.

**Objective:** Continue to provide quality training that meets or exceeds NFPA and State of Alaska fire training standards.

**Measures:** Qualifications of the 19 Uniformed employees (FTE's), 30 Volunteer members.

Certification levels	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (8 FTE's)	Firefighters (4 FTE's)	Volunteers (25)	FY2018 Totals	FY2019 Totals
Paramedic 2	---	3	3	1	3	11	10
Paramedic 1	---	---	---	2	2	5	4
Emergency Medical Technician 3	1	2	4	2	3	12	12
Emergency Medical Technician 2	---	---	---	---	10	2	10
Emergency Medical Technician 1	---	---	---	---	2	0	2
Emergency Trauma Technician	---	---	---	---	6	12	6
Alaska Fire Service Instructor 2	---	1	1	---	---	2	2
Alaska Fire Service Instructor 1	---	3	3	2	1	9	9
Alaska Fire Officer 1	2	4	2	---	1	10	9
Alaska Firefighter 2	1	5	7	2	5	12	17

**Department Function**

**Fund 206**

**Nikiski Fire Service Area - Continued**

**Dept 51110**

<b>Certification levels (continued)</b>	<b>Chiefs (2 FTE's)</b>	<b>Captains (5 FTE's)</b>	<b>Engineers (8 FTE's)</b>	<b>Firefighters (4 FTE's)</b>	<b>Volunteers (25)</b>	<b>FY2018 Totals</b>	<b>FY2019 Totals</b>
Alaska Firefighter 1	1	---	---	2	5	7	8
Alaska Basic Firefighter	---	---	---	---	6	11	6
Public Safety Dive Rescue Technician	---	1	4	2	---	7	7
Confined Space Rescue Technician	---	5	8	4	---	18	17
Forestry Red Card	---	3	4	4	10	20	21
Alaska Fire Investigator Technician	---	---	2	---	---	7	2
Alaska Certified Fire Investigator	---	1	---	---	---	1	1
Executive Fire Officer Certification	1	---	---	---	---	1	1

**Priority/Goal** - Emergency Medical / Fire Rescue Response

**Goal:** Respond to all emergency calls in a timely and safe manner, while providing the highest level of emergency services.

**Objective:** Reduce injuries, protect life, and property from emergency events such as fires, vehicle accidents, and natural disasters.

**Measures:** The fire department shall have the capability to deploy an initial full alarm assignment within an 8 minute travel time to 90 percent of the incidents (NFPA 1710).

<b>Nikiski Fire Station #1 Incident Type (CY2018)</b>	<b>Benchmark (Minutes)</b>	<b>Response Count</b>	<b>Response Time Average</b>
Fire (Buildings, Automobiles, Forest)	8	12	4:91
Emergency Medical Services and Rescue	8	305	5:49
Explosions & Ruptures	8	---	---
Hazardous Conditions ( Gas, CO, Electrical)	8	14	4:71
Service Calls (Public, Smoke Odor, Standby)	8	65	5:37
Good Intent Call (cancelled Call, Nothing Found)	8	31	3:95
False Alarm ( Fire Alarm Malfunctions)	8	7	5:43
Other	8	1	1.0

<b>Nikiski Fire Station #2 Incident Type (CY2018)</b>	<b>Benchmark (Minutes)</b>	<b>Response Count</b>	<b>Response Time Average</b>
Fire (Buildings, Automobiles, Forest)	8	17	5:56
Emergency Medical Services & Rescue	8	338	6:06
Explosions and Ruptures	8	1	7
Hazardous Conditions ( Gas, CO, Electrical)	8	22	5.5
Service Calls (Public, Smoke Odor, Standby)	8	127	4:38
Good Intent Call (cancelled Call, Nothing Found)	8	40	4:03
False Alarm ( Fire Alarm Malfunctions)	8	13	6:58
Other	8	2	5

**Department Function**

**Fund 206**

**Nikiski Fire Service Area - Continued**

**Dept 51110**

**Department Response Statistics**

<b>Call Volume Per Calendar Year</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Actual</b>	<b>CY2019 Projected</b>
Fire (Buildings, Automobiles, Forest)	26	29	32	30
Emergency Medical Services and Rescue	575	643	610	675
Explosions and Ruptures	1	1	2	2
Hazardous Conditions (Gas, CO, Electrical)	13	36	25	30
Service Calls (Public, Smoke Odor, Standby)	190	192	190	195
Good Intent Call (cancelled Call, Nothing Found)	128	71	139	90
False Alarm (Fire Alarm Malfunctions)	25	20	20	23
Other	1	3	3	5
Total Call Volume	959	995	1,022	1,050
Annual Fire Lose (Property and Contents)	\$584,150	\$305,000	\$450,000	\$500,000

**Commentary**

The Nikiski Fire Department is committed to providing the highest level of professional emergency services for our community. Members continue to receive some of the highest levels of training in fire protection and emergency medical services available at the state and national levels.

**Always Ready \* Proud to Serve**

**Kenai Peninsula Borough  
Budget Detail**

**Fund 206**

**Department 51110 - Nikiski Fire Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,447,934	\$ 1,575,928	1,660,939	1,660,939	1,614,838	\$ (46,101)	-2.78%
40111 Special Pay	13,037	14,988	19,890	19,890	18,785	(1,105)	-5.56%
40120 Temporary Wages	43,482	94,470	80,000	80,000	80,000	-	0.00%
40130 Overtime Wages	299,020	240,013	260,260	248,260	249,903	(10,357)	-3.98%
40130 Overtime Stand-by Wages	58,834	79,086	60,000	72,000	72,000	12,000	20.00%
40131 FLSA Overtime Wages	54,773	44,838	59,675	59,675	59,958	283	0.47%
40210 FICA	158,554	170,483	189,650	189,650	185,646	(4,004)	-2.11%
40221 PERS	562,724	543,968	461,785	461,785	451,640	(10,145)	-2.20%
40321 Health Insurance	456,899	480,524	492,408	492,408	462,384	(30,024)	-6.10%
40322 Life Insurance	2,490	2,668	4,135	4,135	4,019	(116)	-2.81%
40410 Leave	265,044	266,493	280,207	280,207	275,029	(5,178)	-1.85%
40511 Other Benefits	2,551	3,763	2,880	2,880	2,880	-	0.00%
Total: Personnel	3,365,342	3,517,222	3,571,829	3,571,829	3,477,082	(94,747)	-2.65%
<b>Supplies</b>							
42120 Computer Software	-	20	5,000	5,000	2,000	(3,000)	-60.00%
42210 Operating Supplies	31,170	25,164	44,996	44,996	54,000	9,004	20.01%
42220 Fire/Medical/Rescue Supplies	51,531	47,761	66,154	66,154	99,000	32,846	49.65%
42230 Fuel, Oils and Lubricants	27,065	29,449	60,300	60,300	60,000	(300)	-0.50%
42250 Uniforms	18,000	16,956	23,810	23,810	23,000	(810)	-3.40%
42263 Training Supplies	2,678	1,166	6,000	6,000	4,500	(1,500)	-25.00%
42310 Repair/Maintenance Supplies	4,125	9,963	9,500	9,500	9,000	(500)	-5.26%
42360 Motor Vehicle Repair Supplies	14,497	24,126	30,200	30,200	30,000	(200)	-0.66%
42410 Small Tools & Equipment	10,057	7,851	8,000	8,000	6,000	(2,000)	-25.00%
Total: Supplies	159,123	162,456	253,960	253,960	287,500	33,540	13.21%
<b>Services</b>							
43011 Contractual Services	166,881	166,727	224,788	223,788	224,438	(350)	-0.16%
43014 Physical Examinations	10,944	14,509	27,125	27,125	25,375	(1,750)	-6.45%
43015 Water/Air Sample Test	410	480	1,510	1,510	1,500	(10)	-0.66%
43019 Software Licensing	-	4,430	3,000	4,000	2,500	(500)	-16.67%
43110 Communications	15,145	19,875	26,245	26,245	26,245	-	0.00%
43140 Postage and Freight	3,608	3,217	4,000	4,000	3,500	(500)	-12.50%
43210 Transportation/Subsistence	34,462	26,461	28,450	28,450	21,750	(6,700)	-23.55%
43260 Training	12,416	14,537	30,300	30,300	20,300	(10,000)	-33.00%
43310 Advertising	538	349	750	750	500	(250)	-33.33%
43410 Printing	-	414	900	900	500	(400)	-44.44%
43510 Insurance Premium	189,191	223,424	145,102	145,102	146,274	1,172	0.81%
43610 Utilities	108,077	110,357	122,560	122,560	132,030	9,470	7.73%
43720 Equipment Maintenance	13,749	7,701	11,350	11,350	10,000	(1,350)	-11.89%
43750 Vehicle Maintenance	3,679	6,060	9,000	9,000	8,000	(1,000)	-11.11%
43780 Buildings/Grounds Maintenance	5,385	12,113	12,100	11,570	10,000	(2,100)	-17.36%
43810 Rents and Operating Leases	6,679	8,306	11,872	11,872	11,000	(872)	-7.35%
43920 Dues and Subscriptions	3,031	1,538	5,499	5,499	3,089	(2,410)	-43.83%
Total: Services	574,195	620,498	664,551	664,021	647,001	(17,550)	-2.64%
<b>Capital Outlay</b>							
48310 Vehicles	-	11,500	-	-	15,000	15,000	-
48311 Machinery & Equipment	9,342	8,898	9,000	9,000	8,000	(1,000)	-11.11%
48514 Fire Fighting/Rescue Equipment	35,800	19,696	20,000	10,750	15,000	(5,000)	-25.00%
48515 Medical Equipment	4,567	-	9,500	18,750	9,000	(500)	-5.26%
48710 Minor Office Equipment	21,029	9,174	11,500	11,500	9,450	(2,050)	-17.83%
48720 Minor Office Furniture	20,993	10,064	4,000	4,000	3,000	(1,000)	-25.00%
48740 Minor Machines & Equipment	12,545	3,450	9,000	9,241	8,000	(1,000)	-11.11%
48750 Minor Medical Equipment	6,066	26,499	19,000	19,000	22,600	3,600	18.95%
48755 Minor Recreation Equipment	4,446	4,976	7,500	7,259	4,500	(3,000)	-40.00%
48760 Minor Fire Fighting Equipment	82,983	62,012	65,000	71,684	60,000	(5,000)	-7.69%
49433 Plan Review/Permit Fees	-	-	-	530	-	-	-
Total: Capital Outlay	197,771	156,269	154,500	161,714	154,550	50	0.03%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 206**

**Department 51110 - Nikiski Fire Service Area - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
<b>Transfers</b>							
50264 Tfr 911 Communications	67,669	62,504	66,953	66,953	63,981	(2,972)	-4.44%
50441 Tfr Nikiski Fire Capital Project Fund	500,000	1,000,000	3,000,000	3,000,000	500,000	(2,500,000)	-83.33%
Total: Transfers	567,669	1,062,504	3,066,953	3,066,953	563,981	(2,502,972)	-81.61%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(1,105)	(1,200)	(1,200)	(800)	400	-
61990 Admin Service Fee	102	-	-	74	114,133	114,133	-
Total: Interdepartmental Charges	102	(1,105)	(1,200)	(1,126)	113,333	114,533	-
<b>Department Total</b>	<b>\$ 4,864,202</b>	<b>\$ 5,517,844</b>	<b>\$ 7,710,593</b>	<b>\$ 7,717,351</b>	<b>\$ 5,243,447</b>	<b>\$ (2,467,146)</b>	<b>-32.00%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 21.25 FTE's; .50 Chief, 1 Deputy Chief, 2 Senior Captains, 3 Captains, 8 Engineers, 4 Firefighters, 1 Mechanic, and 1 Administrative Assistant, and (1) 3/4 Administrative Assistant.

Reduced: Chief's wages & benefits reduced by 50% while designated Chief of Emergency Services.

**40130 Overtime Wages/Stand-by Wages.** Increased standby wages by 20% to be more in line with CBA changes and actual expenditures.

**42120 Computer Software.** Reduced all line items overall 60% .

**42210 Operating Supplies.** Increase of \$14,000 for replacement of Class B AFFF foam, however due to other decreases, overall increase only (\$9,004).

**42220 Fire/Medical/Rescue Supplies.** Increase due to nationwide shortage for medications, increased run volume, and newer technology for patient care.

**42263 Training Supplies.** Reduced text books and video's by \$1,500.

**42410 Small Tools & Equipment.** Reduced 25%.

**43011 Contractual Services.** Physician sponsor contract (\$119,500), ambulance billing (\$21,500), Zoll and Autopulse preventative maintenance (\$7,400), Siemens heating (\$2,000), instructor fees (\$5,000), Image Trend (\$3,600), medivac service (\$7,500), physicals/x-rays/drug testing/ vaccinations (\$25,375), and other miscellaneous small contracts (\$32,563).

**43014 Physical Exams.** Annual physicals (\$14,625), X-Rays (\$2,500), vaccinations (\$3,000), drug testing (\$2,000), other and entry level exams (\$500), and other (\$2,750).

**43210 Transportation.** Reduced travel 23.55% by limiting to mostly in-state travel. Officer training (\$1,000), EMS training (\$750), Tyonek flights (\$3,450), and meals (\$2,000).

**43260 Training.** To provide for firefighter, EMS, fire investigation, and emergency vehicle technical training. Reduced training 33% by limiting to mostly local training.

**43720 Equipment Maintenance.** Reduced by 11.89% due to newer fleet requiring less preventative maintenance.

**43750 Vehicle Maintenance.** Reduced by 11.11% due to newer vehicle fleet requiring less preventative maintenance.

**43780 Building Maintenance.** Reduction 17% by completing minor repairs in-house.

**43920 Dues & Subscriptions.** Reduced 43% by cutting Chiefs dues.

**48310 Vehicles.** Foam trailer (\$15,000).

**48311 Machinery & Equipment.** Turnout dryer (\$8,000).

**48514 Firefighter / Rescue Equipment.** Thermal imager (\$5,000) and Combi rescue tool (\$10,000).

**48515 Major Medical.** Match for Code Blue equipment grant (\$9,000).

**48710 Minor Office Equipment.** Radios (\$3,000), pagers (\$2,200), 2 satellite phones (\$2,500), and 1 laptop computer (\$1,750).

**48720 Minor Office Furniture.** Chairs for training room 10 @ \$300 each.

**48740 Minor Machines.** Vehicle scan tool (\$4,000), oil evap pump (\$2,000), and small tools (\$2,000).

**48750 Minor Medical Equipment.** Zoll AED (\$7,600), SPOS sensors (\$2,100), EMS child training simulator (\$3,500), auto pulse bands (\$2,400), and miscellaneous small equipment (\$7,000).

**48755 Minor Recreational Equipment.** Versa climber (\$4,500).

**48760 Minor Fire Fighting Equipment.** Personal protective fan (\$3,000), Water rescue equipment (\$4,000), Beluga fire gear/hose turnouts/hose cylinders (\$5,000), Tyonek fire gear/hose turnouts/hose cylinders (\$4,981), boots/gloves/helmets/hoods (\$8,496), turnout gear (\$14,973), and miscellaneous small equipment (\$19,550).

**50441 Transfer to Capital Projects.** Annual transfer to long-term capital Projects fund. See Capital Projects section of this document.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

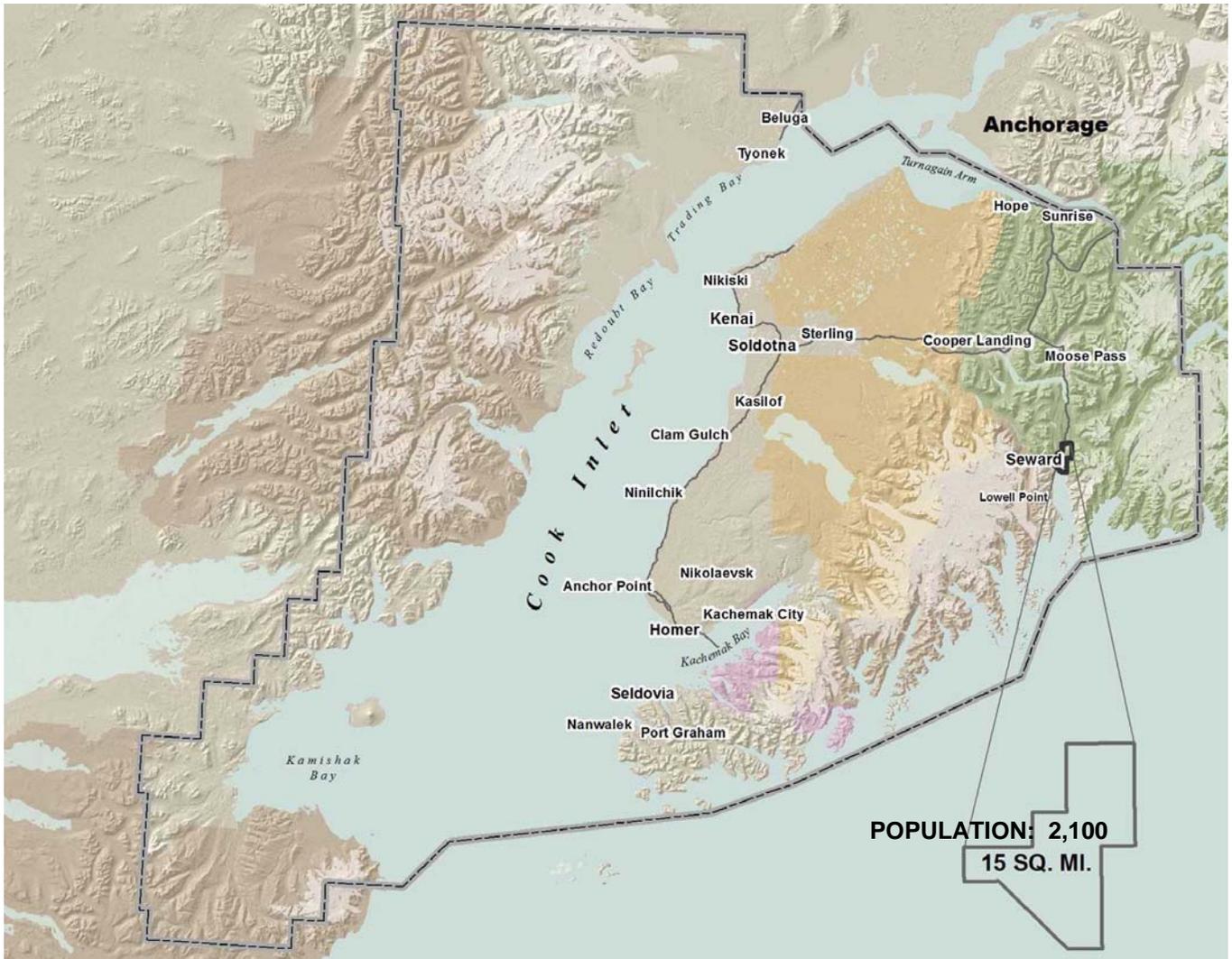
**For capital projects information on this department - See the Capital Projects Section - Pages 336, 338, 346 & 368-370.**

## **Bear Creek Fire Service Area**

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two permanent employees and 30 volunteers. Five elected citizens serve on its board.

The fire station is located at 13105 Seward Highway just outside the City of Seward. Equipment consists of one rescue pumper, three tankers, one water supply unit, one brush truck, one ambulance, and one support truck.

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2019.



### **Board Members**

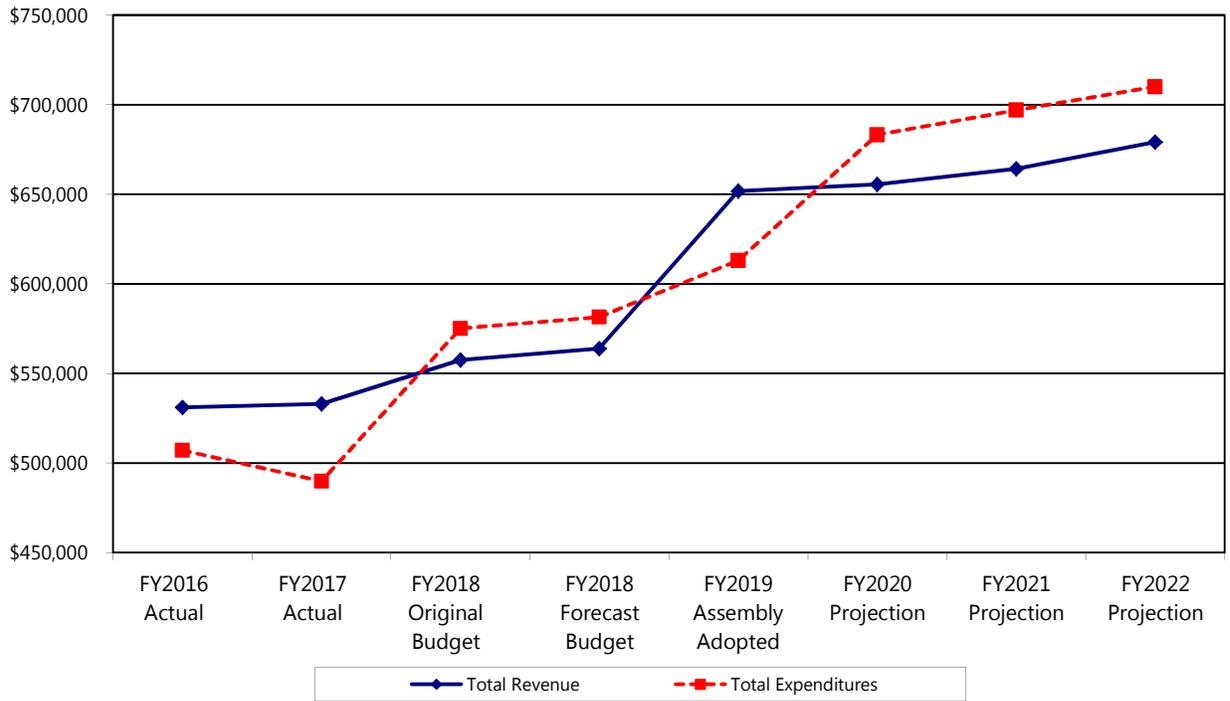
Earl Kloster  
Ron Hewitt  
Tanya Lester  
Dan Logan  
Jena Petersen

Chief: Connie Bacon

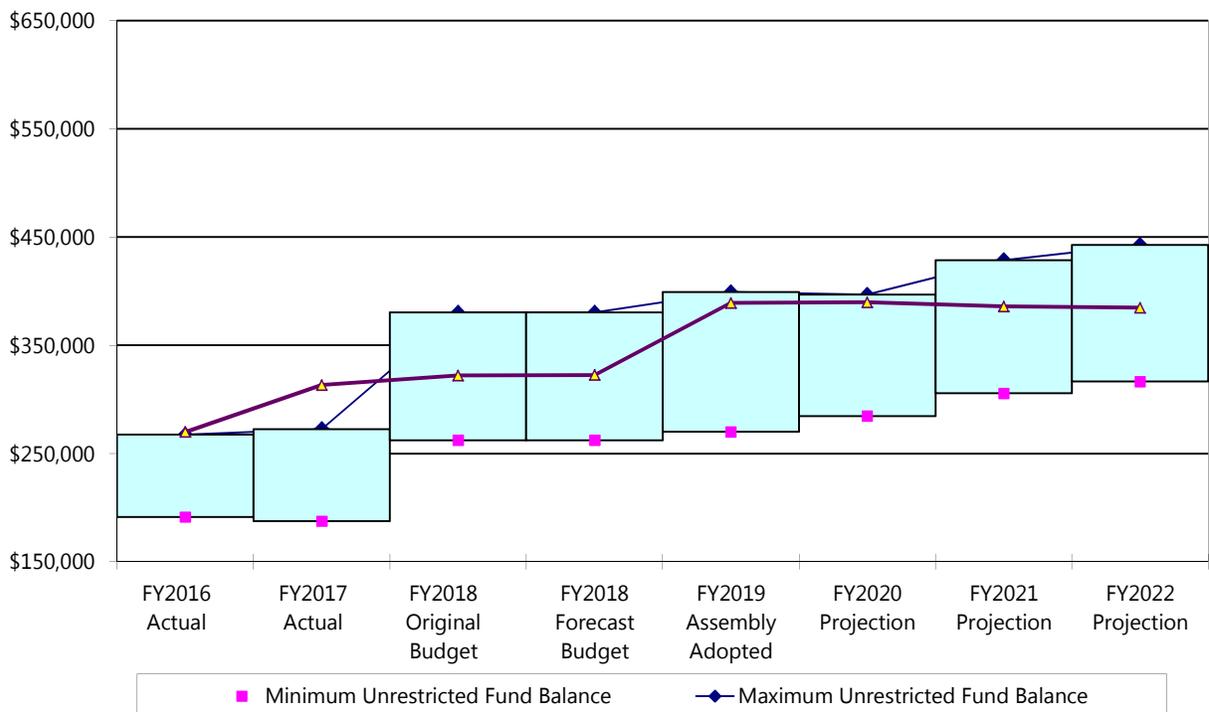
## Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	142,119	147,744	160,738	160,738	171,480	171,480	173,195	176,659
Personal	1,132	1,203	1,034	1,045	1,324	1,337	1,350	1,364
Oil & Gas (AS 43.56)	5,548	3,144	2,823	2,823	2,696	2,615	2,537	2,537
	<u>148,799</u>	<u>152,091</u>	<u>164,595</u>	<u>164,606</u>	<u>175,500</u>	<u>175,432</u>	<u>177,082</u>	<u>180,560</u>
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 463,608	\$ 483,911	\$ 522,399	\$ 522,399	\$ 557,310	\$ 557,310	\$ 562,884	\$ 574,142
Personal	3,057	2,295	3,293	3,328	4,217	4,258	4,300	4,344
Oil & Gas (AS 43.56)	18,031	10,219	9,175	9,175	8,762	8,499	8,245	8,245
Interest	1,571	1,887	894	894	912	930	949	968
Flat Tax	2,755	2,934	1,757	1,757	1,757	1,792	1,828	1,865
Motor Vehicle Tax	15,818	16,257	16,130	16,130	16,038	16,359	16,686	17,020
Total Property Taxes	<u>504,840</u>	<u>517,503</u>	<u>553,648</u>	<u>553,683</u>	<u>588,996</u>	<u>589,148</u>	<u>594,892</u>	<u>606,584</u>
Federal Revenue	13,501	9,366	-	6,474	-	-	-	-
State Revenue	5,468	3,751	-	-	-	-	-	-
Interest Earnings	7,196	313	3,798	3,798	4,839	7,298	8,770	10,132
Other Revenue	-	2,108	-	-	57,902	59,060	60,536	62,353
Total Revenues	<u>531,005</u>	<u>533,041</u>	<u>557,446</u>	<u>563,955</u>	<u>651,737</u>	<u>655,506</u>	<u>664,198</u>	<u>679,069</u>
Expenditures:								
Personnel	193,656	168,120	202,010	202,010	243,675	248,549	254,763	262,406
Supplies	18,973	14,974	27,575	27,049	26,075	26,597	27,129	27,672
Services	148,501	160,200	187,827	187,827	179,261	179,261	182,846	186,503
Capital Outlay	8,507	11,244	24,269	31,198	5,694	5,808	5,924	6,042
Interdepartmental Charges	69	(395)	(500)	(429)	11,368	11,505	11,767	12,066
Total Expenditures	<u>369,706</u>	<u>354,143</u>	<u>441,181</u>	<u>447,655</u>	<u>466,073</u>	<u>471,720</u>	<u>482,429</u>	<u>494,689</u>
Operating Transfers To:								
Special Revenue Fund	-	-	-	-	-	17,000	17,000	20,000
Debt Service Fund	97,420	95,620	93,820	93,820	97,020	94,520	97,520	95,320
Capital Projects Fund	40,000	40,000	40,000	40,000	50,000	100,000	100,000	100,000
Total Operating Transfers	<u>137,420</u>	<u>135,620</u>	<u>133,820</u>	<u>133,820</u>	<u>147,020</u>	<u>211,520</u>	<u>214,520</u>	<u>215,320</u>
Total Expenditures and Operating Transfers	<u>507,126</u>	<u>489,763</u>	<u>575,001</u>	<u>581,475</u>	<u>613,093</u>	<u>683,240</u>	<u>696,949</u>	<u>710,009</u>
Net Results From Operations	23,879	43,278	(17,555)	(17,520)	38,644	(27,734)	(32,751)	(30,940)
Projected Lapse	-	-	26,471	26,859	27,964	28,303	28,946	29,681
Change in Fund Balance	23,879	43,278	8,916	9,339	66,608	569	(3,805)	(1,259)
Beginning Fund Balance	246,122	270,001	313,279	313,279	322,618	389,226	389,795	385,990
Ending Fund Balance	<u>\$ 270,001</u>	<u>\$ 313,279</u>	<u>\$ 322,195</u>	<u>\$ 322,618</u>	<u>\$ 389,226</u>	<u>\$ 389,795</u>	<u>\$ 385,990</u>	<u>\$ 384,731</u>

### Bear Creek Fire Service Area Revenue and Expenditures



### Bear Creek Fire Service Area Unrestricted Fund Balance



**Department Function**

**Fund 207**

**Bear Creek Fire Service Area**

**Dept 51210**

**Mission**

Provide rapid emergency fire EMS and rescue response services to the residents and visitors of the Bear Creek Fire Service Area.

**Program Description**

The Bear Creek Fire service area provides support staff consisting of one part-time administrative assistant and one part-time fire chief to assist the Bear Creek Volunteer Fire & EMS, Inc. consisting of 28 volunteers in providing emergency response to the residents of BCFSA and the State of Alaska. The Service Area and volunteer group work cooperatively in providing firefighter training, community fire suppression, prevention education, rescue and emergency medical services.

**Major Long Term Issues and Concerns:**

- Increase training requirements for certification of volunteers in firefighting and EMS.
- Increasing cost of equipment and apparatus replacement.
- Increased cost of building and ground maintenance and annual inspections for the multi-use facility.

**FY2018 Accomplishments**

- Open House – Celebrating 40 years of Fire/EMS Service.
- Completion of exterior surfaces & lower interior completion of Bear Creek Multi-Use Facility.

**Operations**

- 15 members are Emergency Trauma Technicians (ETT).
- 10 members are Emergency Medical Technicians (EMT).
- 13 members are Basic Firefighter or fire ground support.
- 8 members are State Certified Firefighter I.
- 5 members are State Certified Firefighter II.
- 2 members are State Certified Fire Ground Officers.
- 4 members are Fire Service Instructors.
- 1 member Fire Investigator Technician (AKFIT).
- 28 CPR trained.
- 13 members are HAZ-MAT awareness/operations.

**FY2019 New Initiatives/Goals:**

- Enhance our public safety education programs to include:
  - ASHI Child and Babysitting Safety (CABS) postponed in FY2018.
  - Monthly open to the public CPR/1<sup>st</sup> Aid training.

**Performance Measures**

**Priority/Goal:** Public Safety

**Goal:** Volunteer recruitment and retention

- Objective:**
1. Continue with paid weekly training meetings for our volunteers.
  2. Post on website and Facebook page notifying the public of up and coming activities, photos, training and events.
  3. Post on electronic road sign

**Measures:**

<b>Membership Numbers</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history	1.5	1.5	1.5	2
Volunteer firefighters	22	28	28	30
Total number of new volunteer recruits	5	7	7	9

**Department Function**

**Fund 207**

**Bear Creek Fire Service Area - Continued**

**Dept 51210**

**Priority/Goal:** Public Safety

**Goal:** Fire Prevention Education

**Objective:** 1. Increased contact with the general public, through community activities, open house, and smoke detector installations.  
2. Continued efforts to educate children in fire prevention through increased involvement with schools and enhancing the educational program.

**Measures:**

<b>Fire Prevention &amp; Education Functions</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>	<b>CY2019 Estimated</b>
Open houses/activities exposing general public to fire prevention education	2	1	3	4
In-school visits for fire prevention education	1	0	2	1
Smoke detector installation/evaluation	6	6	8	8
Community CPR courses	8	11	20	20

**Priority/Goal:** Public Safety

**Goal:** Improved Response Times/Types

**Objective:** 1. To provide the appropriate training to the volunteers  
2. Increasing the number of available responders.

**Measures:**

<b>Average Times</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>	<b>CY2019 Estimated</b>
First responding unit from time of call to enroute	7:00	8:00	6:00	6:00
Response time: from time of call to scene of incident – inside the Service Area	9:00	9:45	9:00	9:00
Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid)	12:10	10:25	10:00	10:00
Total number of calls	156	184	190	195
Total number of EMS/Rescue calls	96	104	125	130
Total number of fire calls	8	25	30	30
Total number of other calls	46	16	25	30
Total number of cancelled in-route	6	39	10	5

<b>Call Volume Vs. Responder Average</b>	<b>CY2016 Actual</b>		<b>CY2017 Actual</b>		<b>CY2018 Projected</b>	
	<b>Calls</b>	<b>Responders</b>	<b>Calls</b>	<b>Responders</b>	<b>Calls</b>	<b>Responders</b>
<b>Response/Aid provided by Bear Creek Fire SA</b>						
Bear Creek Fire SA – Fire calls + other calls	60	8	80	5	65	10
Bear Creek Fire SA – EMS calls	96	5	104	5	125	5
Seward Fire - Automatic Aid given – fire calls	3	8	20	6	25	8
Lowell Point - Mutual Aid given - fire calls	3	6	3	6	5	6
Moose Pass Fire – Mutual Aid given– fire calls	6	6	14	5	14	5
Seward Vol Ambulance –Automatic Aid given – EMS calls	96	5	104	5	125	5
<b>Aid provided to Bear Creek</b>						
Seward Fire - Automatic Aid received– fire calls	3	8	11	10	12	9
Seward Vol Ambulance –Automatic Aid received – EMS calls	60	2	87	3	89	3

**Department Function**

**Fund 207**

**Bear Creek Fire Service Area - Continued**

**Dept 51210**

**Priority/Goal:** Public Safety

**Goal:** Standardized Level of Certification for Responders

- Objective:**
1. Establish Emergency Trauma Technician as a basic level of training for all volunteers.
  2. Expand Emergency Medical Services to an EMT-II level.
  3. Establish four levels of qualifications for all volunteers.
  4. Offer Emergency Vehicle Operations Course and Driver Operator Course.

**Measures:**

<b>Certified First Responders</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>	<b>CY2019 Estimated</b>
Volunteer first responders	22	28	30	30
ETT – Certifications	8	15	18	18
EMT-1 Certifications	7	6	10	10
Exterior Firefighter/ FFI / FFII & Fire Officer	17	17	25	25
Fire ground Support Personnel (Rehab, etc.)	5	11	3	3
Weekly Operational/Administrative & Non-Certified Training sessions days / hours	62 sessions 140 hrs.	49 sessions 94 hrs.	62 sessions 140 hrs.	70 sessions 180 hrs.
Additional Certified Firefighter & EMS Training sessions / hours	82 sessions 446 hrs.	35 sessions 181 hrs.	82 sessions 446 hrs.	82 sessions 446 hrs.

**Call Type:**

<b>Incident Call Type</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>	<b>CY2019 Estimated</b>
Fire	8	25	30	33
Overpressure rupture, explosion, overheating	0	0	1	1
Rescue & emergency medical request	96	104	125	128
Hazardous condition (no fire)	3	2	4	4
Service call	13	5	12	12
Good intent call	29	44	10	10
False alarm/false call	6	4	7	8
Special incident type	1	0	1	2
Total calls	156	184	190	198

**Commentary**

The department administration, with the support of volunteers, will continue to build upon and foster the relationship with the service area board and assembly to move the service area ahead financially & as a vital community service.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 207**

**Department 51210 - Bear Creek Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 92,496	\$ 77,857	\$ 96,216	\$ 93,557	\$ 125,661	\$ 29,445	30.60%
40120 Temporary Wages	13,844	12,230	17,200	17,200	17,200	-	0.00%
40210 FICA	8,063	6,967	9,580	9,580	12,309	2,729	28.49%
40221 PERS	26,639	22,193	21,519	21,519	28,091	6,572	30.54%
40321 Health Insurance	44,614	37,937	46,896	42,054	47,424	528	1.13%
40322 Life Insurance	147	138	238	238	309	71	29.83%
40410 Leave	7,686	6,902	10,217	10,217	12,537	2,320	22.71%
40511 Other Benefits	167	3,896	144	7,645	144	-	0.00%
Total: Personnel	193,656	168,120	202,010	202,010	243,675	41,665	20.63%
<b>Supplies</b>							
42120 Computer Software	315	-	1,815	1,815	315	(1,500)	-82.64%
42210 Operating Supplies	2,476	3,901	4,750	4,750	4,750	-	0.00%
42220 Fire/Medical/Rescue Supplies	4,917	3,278	4,670	4,670	4,670	-	0.00%
42230 Fuel, Oils and Lubricants	2,475	2,449	8,000	6,787	8,000	-	0.00%
42250 Uniforms	1,094	992	1,000	1,000	1,000	-	0.00%
42263 Training Supplies	130	244	2,840	2,840	2,840	-	0.00%
42310 Repair/Maintenance Supplies	1,229	1,588	2,500	3,187	2,500	-	0.00%
42360 Motor Vehicle Repair Supplies	1,469	1,937	1,500	1,500	1,500	-	0.00%
42410 Small Tools & Equipment	4,868	585	500	500	500	-	0.00%
Total: Supplies	18,973	14,974	27,575	27,049	26,075	(1,500)	-5.44%
<b>Services</b>							
43011 Contractual Services	13,014	17,822	28,750	28,750	25,250	(3,500)	-12.17%
43014 Physical Examinations	3,546	7,127	12,100	12,100	12,100	-	0.00%
43019 Software Licensing	400	891	1,385	1,385	2,885	1,500	108.30%
43110 Communications	8,374	8,840	8,424	8,424	7,764	(660)	-7.83%
43140 Postage and Freight	172	130	300	300	300	-	0.00%
43210 Transportation/Subsistence	5,797	3,467	10,250	8,250	5,848	(4,402)	-42.95%
43260 Training	3,775	150	1,000	1,000	1,500	500	50.00%
43310 Advertising	10,137	-	-	-	-	-	-
43410 Printing	500	-	-	-	-	-	-
43510 Insurance Premium	41,284	52,699	34,864	34,864	35,290	426	1.22%
43610 Utilities	43,896	43,533	52,500	52,500	52,500	-	0.00%
43720 Equipment Maintenance	4,332	2,445	5,500	7,500	5,500	-	0.00%
43750 Vehicle Maintenance	4,219	5,026	15,000	15,000	15,000	-	0.00%
43780 Buildings/Ground Maintenance	7,564	16,357	12,800	12,800	12,800	-	0.00%
43810 Rents & Operating Leases	88	88	1,880	1,880	-	(1,880)	-100.00%
43920 Dues and Subscriptions	1,403	1,625	3,074	3,074	2,524	(550)	-17.89%
Total: Services	148,501	160,200	187,827	187,827	179,261	(8,566)	-4.56%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	4,034	-	-	526	-	-	-
48740 Minor Machines & Equipment	3,866	-	-	-	-	-	-
48750 Minor Medical Equipment	607	725	1,000	-	2,215	1,215	121.50%
48760 Minor Fire Fighting Equipment	-	10,519	23,269	30,672	3,479	(19,790)	-85.05%
Total: Capital Outlay	8,507	11,244	24,269	31,198	5,694	(18,575)	-76.54%
<b>Transfers</b>							
50342 Bear Creek Debt Service	97,420	95,620	93,820	93,820	97,020	3,200	3.41%
50442 Bear Creek Capital Projects	40,000	40,000	40,000	40,000	50,000	10,000	25.00%
Total: Transfers	137,420	135,620	133,820	133,820	147,020	13,200	9.86%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 207**

**Department 51210 - Bear Creek Administration - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(165)	(498)	(500)	(500)	-	500	-
61990 Admin Service Fee	234	103	-	71	11,368	11,368	-
Total: Interdepartmental Charges	69	(395)	(500)	(429)	11,368	11,868	-
<b>Department Total</b>	<b>\$ 507,126</b>	<b>\$ 489,763</b>	<b>\$ 575,001</b>	<b>\$ 581,475</b>	<b>\$ 613,093</b>	<b>\$ 38,092</b>	<b>6.62%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes 1 Fire Chief and 1 Administrative Assistant.

Increase: Positions increased to full-time to cover 1/2 time EPHESA coordinator position which will be reimbursed through contract agreement with EPHESA.

**42210 Operating Supplies.** Includes safety supplies - ice cleats, safety glasses, AA/AAA/C size batteries, and pager batteries.

**42263 Training Supplies.** Basic firefighter, Firefighter I, and hazmat awareness training supplies (\$1,510), misc. training materials and manuals for firefighting and EMS response (\$1,330).

**42310 Repair/Maintenance Supplies.** Annual supplies for boiler maintenance landscaping, fuel tank gauge, air compressor & equipment.

**43011 Contractual Services.** Medical directors program (\$14,000), voice notification program/eDispatch (\$1,150), on-call maintenance and vehicle/small engine maintenance (\$5,000), low angle rescue & swift water rescue course (\$3,300), monitor pager maintenance (\$1,300), and out-of-state background checks and DMV checks on perspective employees (\$500).

**43014 Physical Examinations.** Immunizations (\$2,500), and program for physical examinations - 8 per year (\$9,600).

**43019 Software Licensing.** Renewal of various software licenses (\$500), Aurora reporting system (\$400), apparatus maintenance accountability web-based software subscription (\$1,500), and surveillance licensing software renewal (\$485).

**43110 Communications.** TLS network connectivity cost (\$5,184), cell phone stipend (\$900), land phone/fax (\$1,680), decreased due to inactivating all apparatus cell phones.

**43210 Transportation/Subsistence.** Travel to Alaska Fire Chief's Leadership Summit (\$2,983), Alaska firefighters conference (\$1,617), quarterly medical director run review & leadership meetings (\$500), Fire chief meetings in Soldotna & Anchorage, Emergency Medical Council & training meetings (\$748).

**43260 Training.** Course registration and related training fees for attendance in firefighter conference in Kenai (\$750), and Leadership Summit registration fees (\$750).

**43780 Building/Ground Maintenance.** Hauling and removal of snow, (\$8,720), annual boiler maintenance/inspections (\$3,324), annual fuel tank inspection (\$125), and evaluation of building controls/electronics by KPBM maintenance (\$631).

**43920 Dues & Subscriptions.** Certifications for Firefighter I, hazmat awareness training, and basic firefighter (\$1,250), Alaska Fire Chiefs Association membership (\$100), State of Alaska Firefighters Association Phoenix Chapter (\$300), State of AK Search and Rescue (\$250), apparatus registrations for SOA/DMV (\$100), certifications for EMTI and ETT (\$350), and various other membership dues & publications (\$174).

**48750 Minor Medical Equipment.** 10% match for Code Blue grant funds (\$2,215).

**48760 Minor Firefighting Equipment.** 10% match for VFA grant funds (\$1,201), and 5% match for AFG grant funds (\$2,278).

**50342 Transfer to Debt Service.** To cover the current portion of principal and interest for bonds issued in FY2013 to finance the construction of the multi-use facility.

**50442 Transfer to Capital Projects.** Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

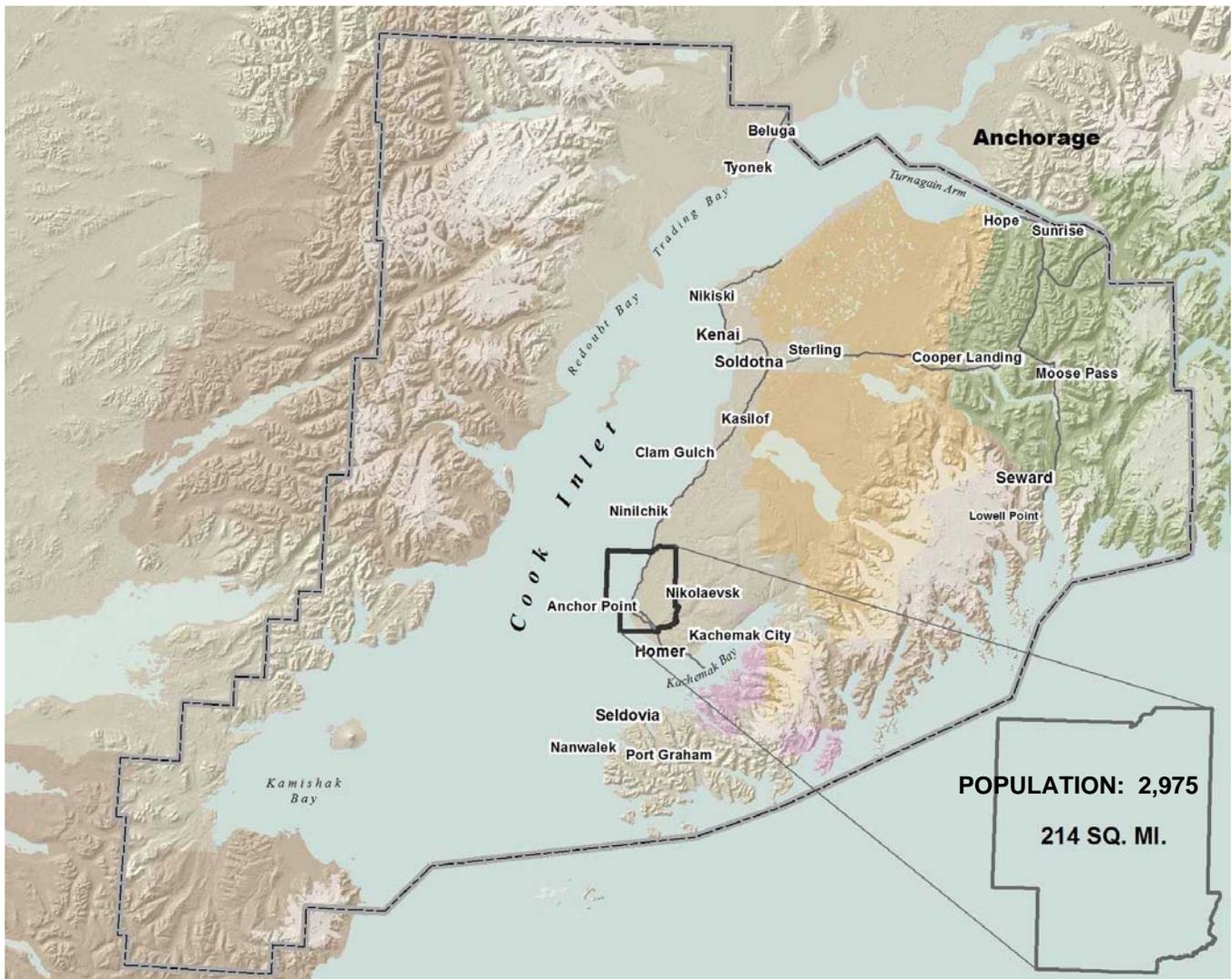
**For capital projects information of this department - See the Capital Projects section - Pages 336, 338-339, 347, & 371-372.**

## **Anchor Point Fire and Emergency Medical Service Area**

Established in October 1983, this service area provides fire protection and emergency services in the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The department is staffed by 5 full-time permanent employees, and 40 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

The service area operates three engine/pumpers (one of which are housed in the satellite station in Nikolaevsk Village), one rescue truck, three pumper/tenders, three ALS ambulances (one of which is housed in the satellite station in Nikolaevsk Village), three utility vehicles (one of which is housed in the Nikolaevsk station), a wild land brush truck and a six-wheel ATV for wild land and beach access.

The major source of revenue is property tax. The mill rate is 2.75 mills for fiscal year 2019.



### **Board Members**

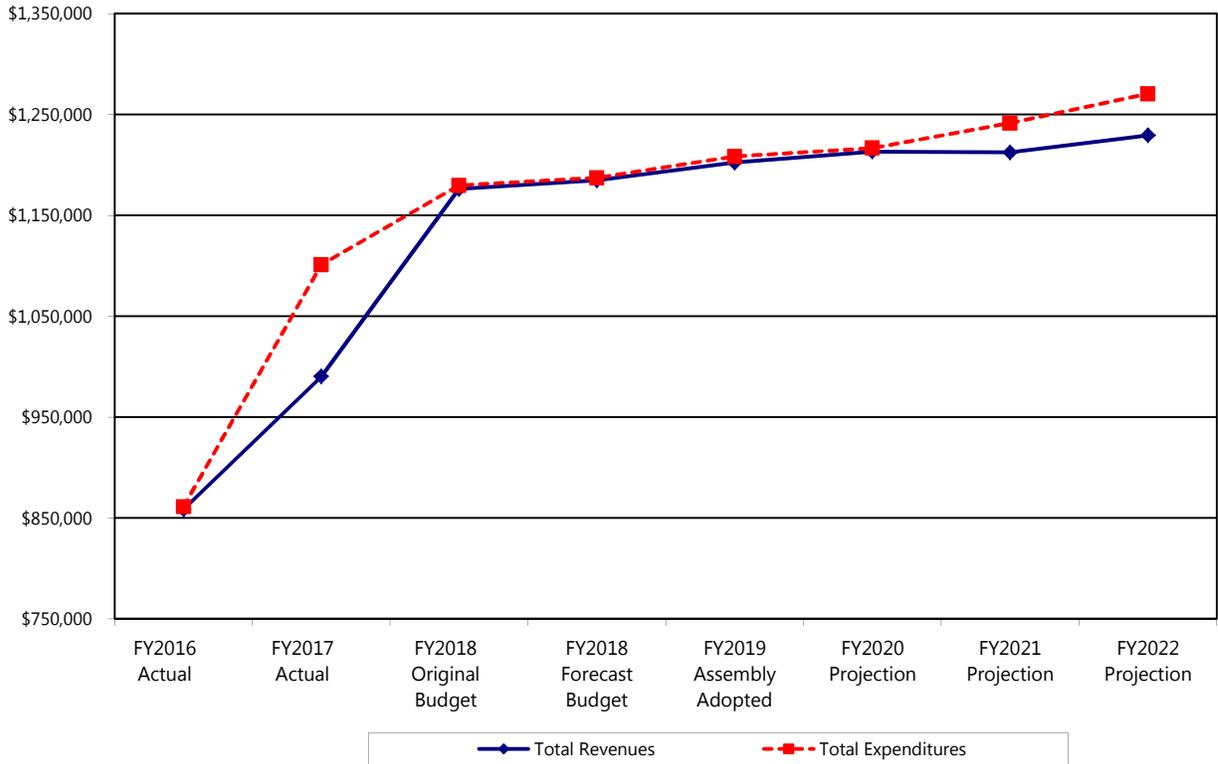
Vacant  
Robert Craig  
Thomas Latimer  
Dawson Slaughter  
Conrad Woodhead

Chief: Al Terry

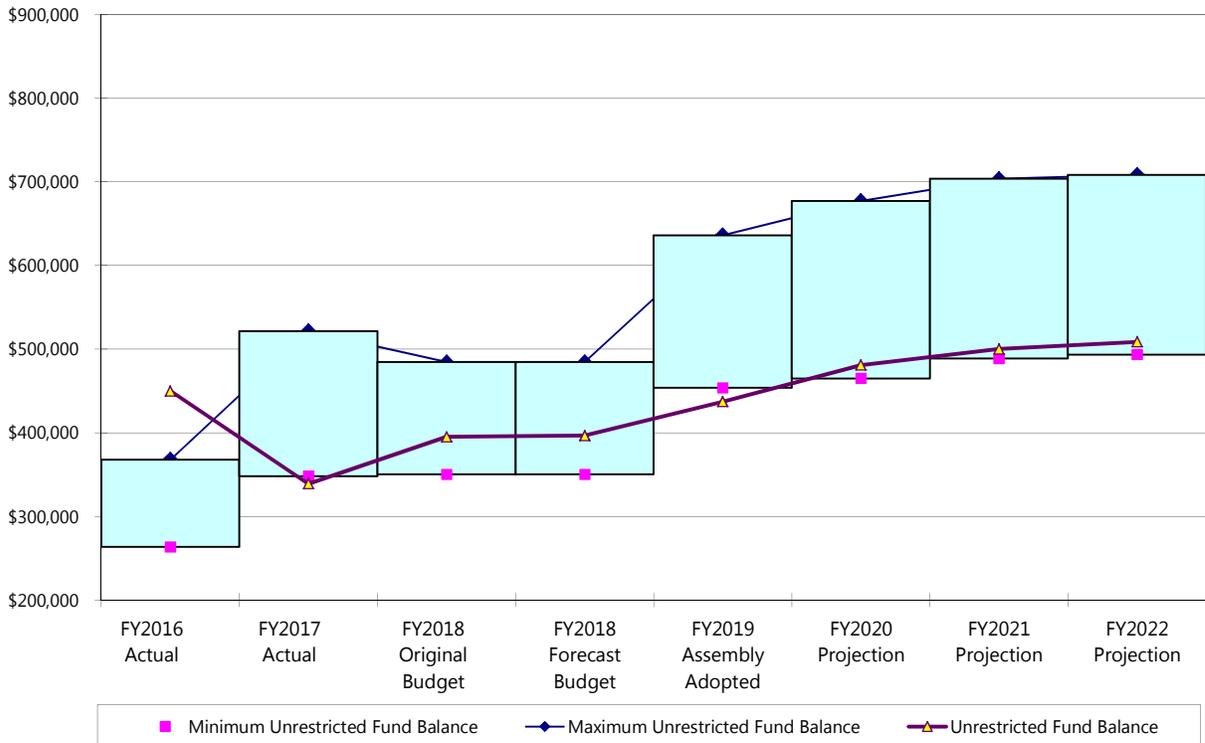
## Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	212,687	212,576	216,595	216,805	229,061	229,061	231,352	235,979
Personal	27,398	27,136	26,814	26,985	26,832	27,100	27,371	27,371
Oil & Gas (AS 43.56)	33,440	80,368	152,547	152,547	149,085	144,612	140,274	140,274
	<u>273,525</u>	<u>320,080</u>	<u>395,956</u>	<u>395,956</u>	<u>404,978</u>	<u>400,773</u>	<u>398,997</u>	<u>403,624</u>
Mill Rate	2.75	2.75	2.75	2.75	2.75	2.80	2.80	2.80
Revenues:								
Property Taxes								
Real	\$ 580,635	\$ 578,046	\$ 595,636	\$ 596,214	\$ 629,918	\$ 641,371	\$ 647,786	\$ 660,741
Personal	72,880	71,848	72,264	72,725	72,312	74,362	75,106	75,106
Oil & Gas (AS 43.56)	91,959	221,011	419,504	419,504	409,984	404,914	392,767	392,767
Interest	3,619	3,209	3,691	3,691	3,273	3,289	3,305	3,322
Flat Tax	4,023	4,360	3,401	3,401	3,401	3,418	3,435	3,452
Motor Vehicle Tax	12,552	12,383	11,748	11,748	12,468	12,717	12,971	13,230
Total Property Taxes	<u>765,668</u>	<u>890,857</u>	<u>1,106,244</u>	<u>1,107,283</u>	<u>1,131,356</u>	<u>1,140,071</u>	<u>1,135,370</u>	<u>1,148,618</u>
Federal Revenues	10,000	10,000	-	7,500	-	-	-	-
State Revenues	15,194	12,752	-	-	-	-	-	-
Interest Earnings	13,172	371	4,959	4,959	5,949	8,195	10,820	13,130
Other Revenue	54,611	76,301	65,000	65,000	65,000	65,000	66,300	67,626
Total Revenues	<u>858,645</u>	<u>990,281</u>	<u>1,176,203</u>	<u>1,184,742</u>	<u>1,202,305</u>	<u>1,213,266</u>	<u>1,212,490</u>	<u>1,229,374</u>
Expenditures:								
Personnel	473,008	511,066	535,480	535,480	652,090	665,132	681,760	702,213
Supplies	51,193	54,527	79,900	79,900	87,050	88,791	90,567	92,378
Services	121,033	174,812	202,361	202,361	198,429	198,429	202,398	206,446
Capital Outlay	121,200	87,605	97,029	104,447	72,273	73,718	75,192	76,696
Interdepartmental Charges	110	110	-	82	23,709	25,652	26,248	26,943
Total Expenditures	<u>766,544</u>	<u>828,120</u>	<u>914,770</u>	<u>922,270</u>	<u>1,033,551</u>	<u>1,051,722</u>	<u>1,076,165</u>	<u>1,104,676</u>
Operating Transfers To:								
Special Revenue Fund	19,655	22,938	14,940	14,940	14,780	15,076	15,453	15,917
Capital Projects Fund	75,000	250,000	250,000	250,000	160,000	150,000	150,000	150,000
Total Operating Transfers	<u>94,655</u>	<u>272,938</u>	<u>264,940</u>	<u>264,940</u>	<u>174,780</u>	<u>165,076</u>	<u>165,453</u>	<u>165,917</u>
Total Expenditures and Operating Transfers	<u>861,199</u>	<u>1,101,058</u>	<u>1,179,710</u>	<u>1,187,210</u>	<u>1,208,331</u>	<u>1,216,798</u>	<u>1,241,618</u>	<u>1,270,593</u>
Net Results From Operations	(2,554)	(110,777)	(3,507)	(2,468)	(6,026)	(3,532)	(29,128)	(41,219)
Projected Lapse	-	-	59,460	59,948	46,510	47,327	48,427	49,710
Change in Fund Balance	(2,554)	(110,777)	55,953	57,480	40,484	43,795	19,299	8,491
Beginning Fund Balance	452,454	449,900	339,123	339,123	396,603	437,087	480,882	500,181
Ending Fund Balance	<u>\$ 449,900</u>	<u>\$ 339,123</u>	<u>\$ 395,076</u>	<u>\$ 396,603</u>	<u>\$ 437,087</u>	<u>\$ 480,882</u>	<u>\$ 500,181</u>	<u>\$ 508,672</u>

### Anchor Point Fire and Emergency Medical Service Area Revenues and Expenditures



### Anchor Point Fire and Emergency Medical Service Area Unrestricted Fund Balance



## Department Function

**Fund 209**

### Anchor Point Fire & Emergency Medical Service Area

**Dept 51410**

**Mission**

Anchor Point Fire/EMS is committed to meet the needs and exceed the expectations of the citizens of our community with effective emergency and non-emergency services by protecting life and property through firefighter/EMS training, public fire education and fire prevention.

**Program Description**

Anchor Point Fire and Emergency Medical Service Area is responsible for providing fire suppression and rescue for protection of life and property and emergency medical services to a 214 square mile area which includes twenty miles of the Sterling Highway beginning in Happy Valley, all of the Old Sterling Highway and the majority of the North Fork Loop to include the village of Nikolaevsk, and a portion of the Cook Inlet.

**Major Long Term Issues and Concerns:**

- Continued volunteer recruitment and retention.
- Continued training of current volunteers and newly recruited members
- Replacement plan for aging apparatus.
- Due to the increase in call volume (up 18%) and the increase in the amount of training classes that we have been providing, we needed to increase our paid staff to be able to handle all of our Borough obligations and all of our State mandated reports.
- Obtain funds from State and Federal grants to construct a firefighter training facility in Anchor Point Service Area for South Peninsula service areas and volunteer departments.

This would be a regional facility that would be centrally located in Anchor Point, that could be used jointly with KESA, Ninilchik Emergency Services, Homer Volunteer Fire Department and Alaska State Troopers.

- Construction of Station 3 in Happy Valley.

**FY2018 Accomplishments**

Administration:

- Placed new rescue engine in service.
- Provided basic rope rescue training.
- Provided over 4,500 man-hours of training to members to include hosting four National Fire Academy classes, State of Alaska Fire Officer class with participation from multiple outside departments.

Operations:

- Additional certifications of two (2) Firefighter I's and seven (7) EMT I's.
- Continue to respond via automatic aid to assist Kachemak Emergency Services and Ninilchik Emergency Services.

**FY2019 New Initiatives:**

- Complete in-ground water tank capital project at north end of the service area.
- Reduce our community risk through continued training.
- Formalize Mutual and Automatic Aid agreements with the City of Homer Volunteer Fire Department.
- Train members on ladder truck operations.
- Prepare members to work in a higher classification.

**Performance Measures**

**Priority/Goal:** Public Safety

**Goal:** Increase/maintain adequately trained volunteer personnel to respond to Emergency calls

- Objective:**
1. Recruit/Retain volunteers
  2. Provide Necessary Training (Fire/EMS)

**Measures:**

Department Volunteer Personnel	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
EMS trained	26	28	32	32
Fire trained	25	27	26	32
Total Volunteer Responders available	34	33	40	40

Training	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
EMS Training meetings/ classes	90	98	100	100
Fire Training meetings/ classes	86	97	100	100
Total Training Hours	682	901	950	950

**Department Function**

**Fund 209**

**Anchor Point Fire & Emergency Medical Service Area - Continued**

**Dept 51410**

**Measures:**

<b>Certified First Responders</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Emergency Trauma Technician	4	3	3	7
Emergency Medical Technician 1	8	12	14	10
Emergency Medical Technician 2	6	3	6	10
Emergency Medical Technician 3	9	6	6	8
Mobile Intensive Care Paramedic	3	2	2	2
Exterior Firefighter/ FFI / FFII	25	25	30	30
Fire Investigator / Technician	0	5	5	5
Fire Instructor	1	2	3	3
Live Fire Instructor	0	1	1	1
ETT Instructor	0	2	2	2
EMT Instructor	4	4	4	5

<b>Call Volume By Calendar Year</b>	<b>CY2015 Actual</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>
Fires (Buildings, Vehicles, Wildland)	26	19	25	31
Overpressure Rupture, Explosion, Overheat (no fire)	0	0	0	0
Emergency Medical Services & Rescue	153	162	188	229
Hazardous Conditions	1	2	5	6
Service Calls (Public, Smoke Odor, Standby)	3	6	3	7
Good Intent Calls (Cancelled, Nothing Found)	20	28	33	39
False Alarms	11	1	3	6
<b>Total Call Volume</b>	<b>214</b>	<b>218</b>	<b>259</b>	<b>318</b>
Total Ambulance Transports	117	119	132	162
Fire Responder Average	10	11	11	12
EMS Responder Average	4	5	5	5
<b>Annual Fire Loss</b>	<b>\$213,500</b>	<b>\$425,500</b>	<b>\$132,700</b>	<b>\$195,000</b>
Mutual Aid to Kachemak Emergency Services	3	1	9	12
Mutual Aid to Ninilchik Emergency Services	3	3	11	12
Mutual Aid to Homer Volunteer Fire Department	3	1	2	3
<b>Total Mutual Aid Responses</b>	<b>9</b>	<b>5</b>	<b>22</b>	<b>27</b>

**Measures:**

<b>Anchor Point Fire Service Area Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history (FTE)	4.0	4.0	4.0	5.0

**Kenai Peninsula Borough  
Budget Detail**

**Fund 209**

**Department 51410 - Anchor Point Fire & Emergency Medical**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 239,583	\$ 239,281	\$ 280,707	\$ 280,707	\$ 343,382	\$ 62,675	22.33%
40120 Temporary Wages	12,938	38,022	30,000	17,000	30,000	-	0.00%
40130 Overtime Wages	21,786	31,891	8,967	21,967	9,095	128	1.43%
40210 FICA	22,187	24,910	27,045	27,045	32,721	5,676	20.99%
40221 PERS	74,030	75,213	64,780	64,780	79,162	14,382	22.20%
40321 Health Insurance	78,328	78,778	93,792	93,792	118,560	24,768	26.41%
40322 Life Insurance	370	391	691	691	849	158	22.87%
40410 Leave	23,388	22,144	29,066	29,066	37,889	8,823	30.36%
40511 Other Benefits	398	436	432	432	432	-	0.00%
Total: Personnel	473,008	511,066	535,480	535,480	652,090	116,610	21.78%
<b>Supplies</b>							
42120 Computer Software	200	-	600	600	600	-	0.00%
42210 Operating Supplies	10,648	8,756	14,000	14,000	14,000	-	0.00%
42220 Fire/Medical/Rescue Supplies	10,517	12,535	17,700	15,200	17,700	-	0.00%
42230 Fuel, Oils and Lubricants	10,425	11,894	14,350	14,350	17,000	2,650	18.47%
42250 Uniforms	3,885	6,115	6,000	6,000	6,000	-	0.00%
42263 Training Supplies	1,595	4,269	6,000	6,000	6,000	-	0.00%
42310 Repair/Maintenance Supplies	2,882	2,811	3,000	5,500	7,500	4,500	150.00%
42360 Motor Vehicle Repair	8,074	6,408	14,250	14,250	14,250	-	0.00%
42410 Small Tools & Equipment	2,967	1,739	4,000	4,000	4,000	-	0.00%
Total: Supplies	51,193	54,527	79,900	79,900	87,050	7,150	8.95%
<b>Services</b>							
43011 Contractual Services	14,792	17,746	40,467	40,467	42,882	2,415	5.97%
43014 Physical Examinations	5,624	3,998	20,000	20,000	20,000	-	0.00%
43019 Software Licensing	-	814	3,500	3,500	1,115	(2,385)	-68.14%
43110 Communications	9,536	8,991	10,660	10,660	13,108	2,448	22.96%
43140 Postage and Freight	380	13	500	500	500	-	0.00%
43210 Transport/Subsistence	11,101	14,163	24,250	24,250	16,900	(7,350)	-30.31%
43260 Training	5,738	7,010	7,700	7,700	8,000	300	3.90%
43310 Advertising	-	-	200	200	200	-	0.00%
43410 Printing	-	-	100	100	100	-	0.00%
43510 Insurance Premium	49,661	63,559	55,344	55,344	55,579	235	0.42%
43610 Utilities	20,636	20,786	20,000	20,000	20,000	-	0.00%
43720 Equipment Maintenance	1,978	3,617	5,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	250	3,524	5,500	5,500	5,500	-	0.00%
43780 Buildings/Grounds Maintenance	57	28,709	7,500	7,500	7,500	-	0.00%
43810 Rents and Operating Leases	1,145	593	750	750	750	-	0.00%
43920 Dues and Subscriptions	135	450	890	890	1,295	405	45.51%
45110 Land Sale Property Tax	-	839	-	-	-	-	-
Total: Services	121,033	174,812	202,361	202,361	198,429	(3,932)	-1.94%
<b>Capital Outlay</b>							
48110 Furniture & Furnishings	8,011	-	-	-	-	-	-
48514 Fire Fighting/Rescue Equipment	7,891	-	-	-	-	-	-
48515 Medical Equipment	2,582	14,563	14,500	16,388	-	(14,500)	-100.00%
48520 Storage/Buildings/Containers	-	-	5,000	5,000	-	(5,000)	-100.00%
48620 Building Purchase	-	573	-	-	-	-	-
48710 Minor Office Equipment	15,047	1,152	8,550	8,550	8,550	-	0.00%
48720 Minor Office Furniture	2,402	3,446	3,820	3,820	3,000	(820)	-21.47%
48740 Minor Machines & Equipment	5,636	9,002	1,150	1,150	6,050	4,900	426.09%
48750 Minor Medical Equipment	4,582	1,994	3,000	1,112	16,073	13,073	435.77%
48755 Minor Recreation Equipment	2,977	-	-	-	-	-	-
48760 Minor Firefighting/Rescue Equipment	72,072	56,875	61,009	68,427	38,600	(22,409)	-36.73%
Total: Capital Outlay	121,200	87,605	97,029	104,447	72,273	(24,756)	-25.51%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 209**

**Department 51410 - Anchor Point Fire & Emergency Medical - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50264 911 Communications	19,655	22,938	14,940	14,940	14,780	(160)	-1.07%
50444 Anchor Point Capital Projects	75,000	250,000	250,000	250,000	160,000	(90,000)	-36.00%
Total: Transfers	94,655	272,938	264,940	264,940	174,780	(90,160)	-34.03%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	-	-	-	(1,500)	(1,500)	-
61990 Admin Service Fee	110	110	-	82	25,209	25,209	-
Total: Interdepartmental Charges	110	110	-	82	23,709	23,709	-
<b>Department Total</b>	<b>\$ 861,199</b>	<b>\$ 1,101,058</b>	<b>\$ 1,179,710</b>	<b>\$ 1,187,210</b>	<b>\$ 1,208,331</b>	<b>\$ 28,621</b>	<b>2.43%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Chief, 1 Deputy Chief , 1 Mechanic, and 2 Firefighter Technicians.

Increase: 1/2 time Mechanic to full time, and  
1/2 time Firefighter Technician to full time.

**40120 Temporary Wages.** Stipends for volunteer emergency responders.

**40130 Overtime Wages.** Overtime due to emergency responses by permanent employees.

**42230 Fuel, Oils, and Lubricants.** Increase due to increase in call volume and price of fuel.

**42310 Repair/Maintenance Supplies.** Additional supplies for training house and training props. Painting and other repair and maintenance supplies for Station 1.

**43011 Contractual Services.** Medical director contract (\$15,667), annual ground ladder testing (\$1,065), pump testing (\$2,200), annual nondestructive aerial testing (\$2,500), O2 cylinder maintenance (\$500), Image Trend (\$800), iamresponding call notification service (\$700), ambulance billing service (\$4,500), drug disposal services (\$250), and Service Area Board annual appreciation, training & retention banquet (\$3,000), cold water rescue training and instructor fees deferred from FY2018 (\$10,000), Phillips Monitor service contract (\$1,100), and Physio Control Lucas service contract (\$600).

**43019 Software Licensing.** Security cameras software renewal (\$315), licensing for Ford diagnostic equipment (\$800).

**43110 Communications.** Increases for monthly internet service at Station 2.

**43210 Transportation/Subsistence.** Attendance at the Alaska EMS Symposium in Anchorage (\$3,950), Alaska State Firefighter Conference (\$4,750), Fire Chief Summit in Juneau (\$3,150), Mechanic Emergency Vehicle Technician classes (\$3,300), and miscellaneous travel within the Borough (\$1,750).

**43260 Training.** Alaska State Firefighter conference (\$3,000), EMS Symposium (\$1,500), annual training for EMT, Firefighter and Haz-Mat Ops classes (\$1,500), Fire Chief's Conference (\$700), and Emergency Vehicle Technician Class (\$1,300).

**43780 Buildings/Grounds Maintenance.** Sanding (\$2,500), and miscellaneous repairs/maintenance.

**43920 Dues and Subscriptions.** International Association of Fire Chiefs membership (\$255), Alaska Fire Chiefs Association membership (\$200), Kenai Peninsula Fire Chiefs Association membership (\$100), Alaska State Firefighters Association (\$500), Kenai Peninsula EMS membership (\$25), apparatus registrations for SOA/DMV (\$100), and various other membership dues & publications (\$115).

**48710 Minor Office Equipment.** Computer per 5 year scheduled replacement plan (\$1,050), mobile radio for new rescue engine (\$5,000), and radio or communication equipment replacement for items that become damaged beyond repair (\$2,500).

**48720 Minor Office Furniture.** Replacement of desk and wall units for downstairs offices at Station 1 (\$3,000).

**48740 Minor Machines & Equipment.** 1 Toughbook laptop for medic unit (\$4,900), and other misc. equipment (\$1,150).

**48750 Minor Medical Equipment.** IV training arms (\$2,061), IO trainers (\$1,630), AED trainers (\$1,205), airway management trainers (\$4,340), choking manikin (\$680), pediatric training equipment (\$3,157), and misc. medical equipment (\$3,000).

**48760 Minor Fire Fighting Equipment.** 4 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$18,500), replacement of aging SCBA bottles 3 year replacement plan (\$15,000), VFA grant matching funds to purchase a 2,000 gallon fold-da-tank and hoses (\$3,100), equipment for ladder truck to include nozzles (\$3,100), saws (\$3,000), hose adapters and valves (\$725), salvage covers and tubs (\$500), scoops (\$150), PPV fan (\$1,900), ladder belts (\$800), and misc. minor fire equipment (\$2,000).

**50444 Transfer to Capital Projects.** Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

**For capital projects information of this department - See the Capital Projects section - Pages 336, 339, 346 & 373-375.**

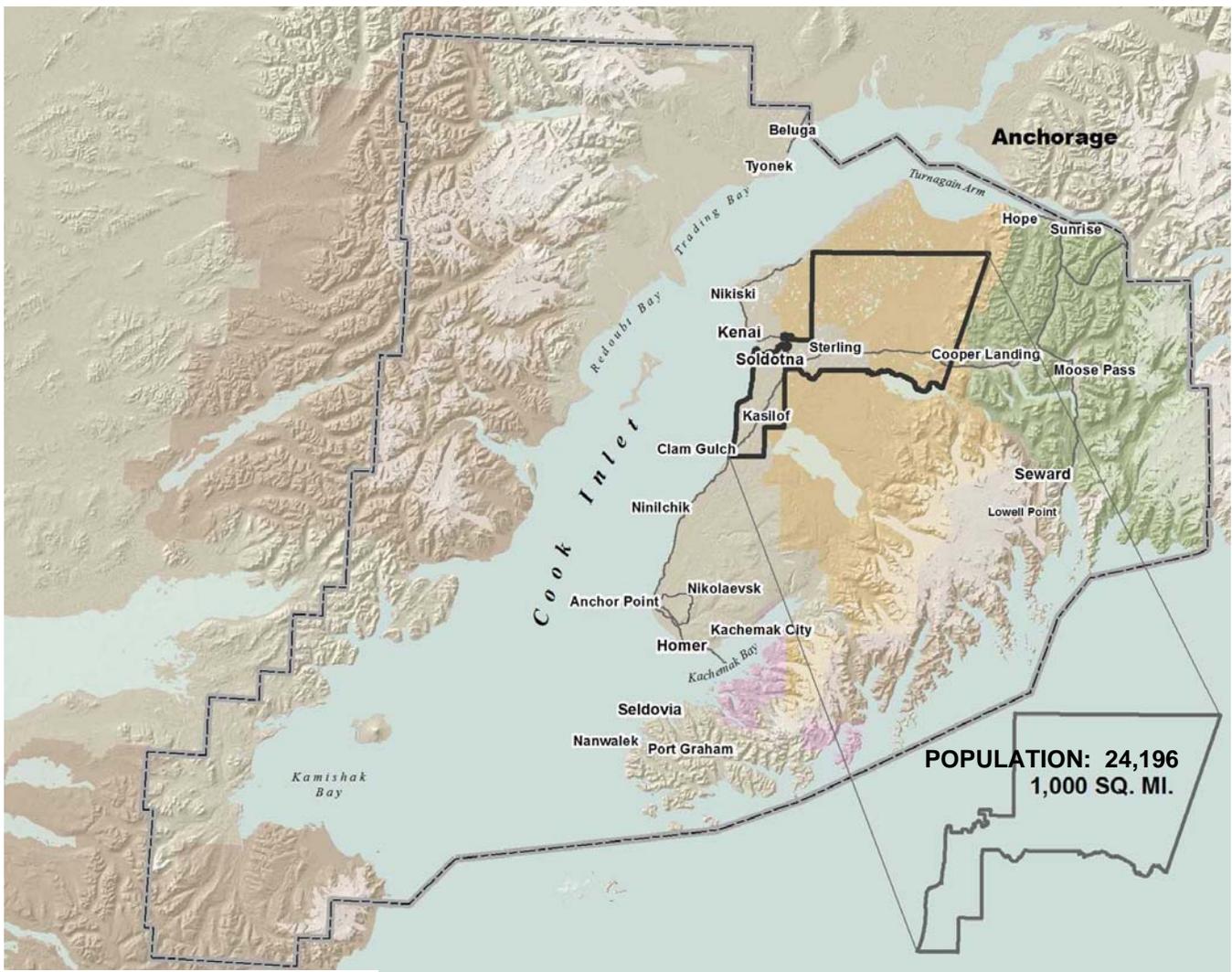
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## **Central Emergency Service Area**

In October 1991, voters approved the unification of the Ridgeway/Sterling Fire Service Area, the Kalifornsky Fire Service Area, a portion of the Central Peninsula Emergency Medical Service Area, and fire powers from the City of Soldotna. Previously, these areas had been operating as Central Emergency Services under an intergovernmental agreement to provide fire and emergency medical services. At the October 2004 election voters elected to admit the more populated areas of the Central Peninsula Emergency Medical Service Area to this service area. A five-member joint operations board is elected by voters within the Central Emergency Service Area and the Central Peninsula Emergency Medical Service Area.

The staff includes 44 permanent employees and 45 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

The mill levy for the service area is 2.85 for fiscal year 2019. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



### **Board Members**

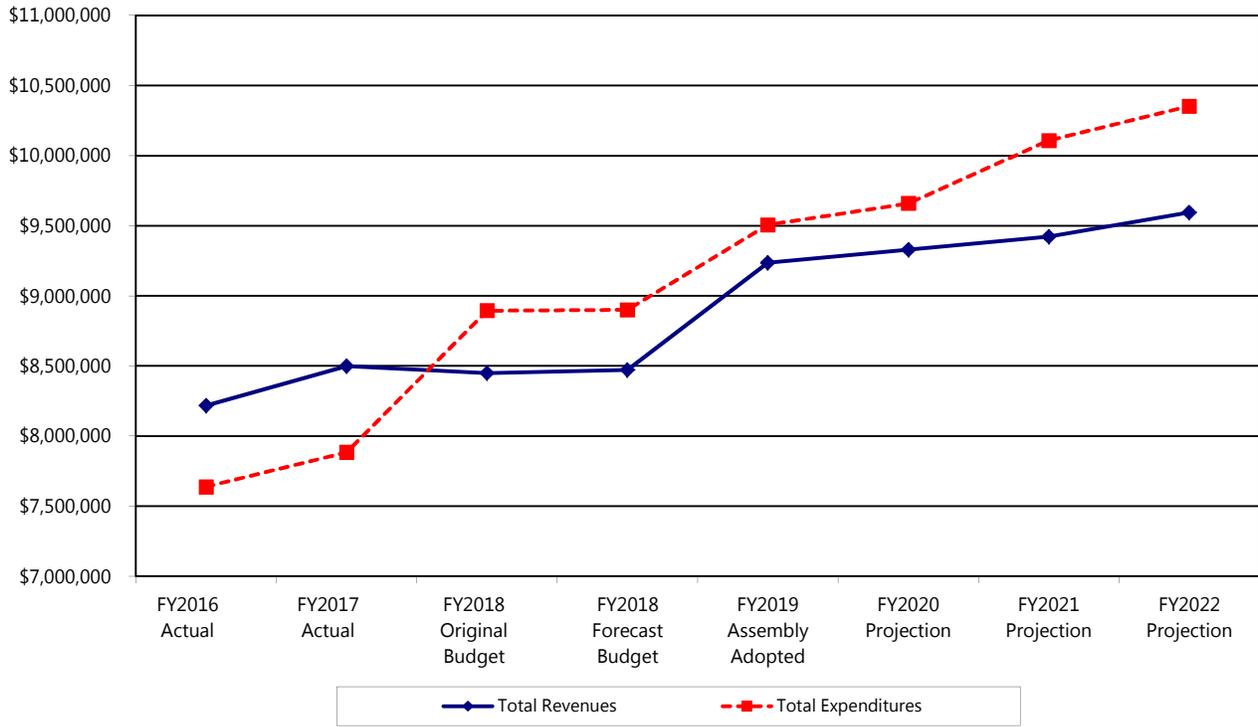
Steve Tachick  
Ralph Linn  
Ryan Kapp  
Jim Chambers  
Gary Hale

Fire Chief: Roy Browning

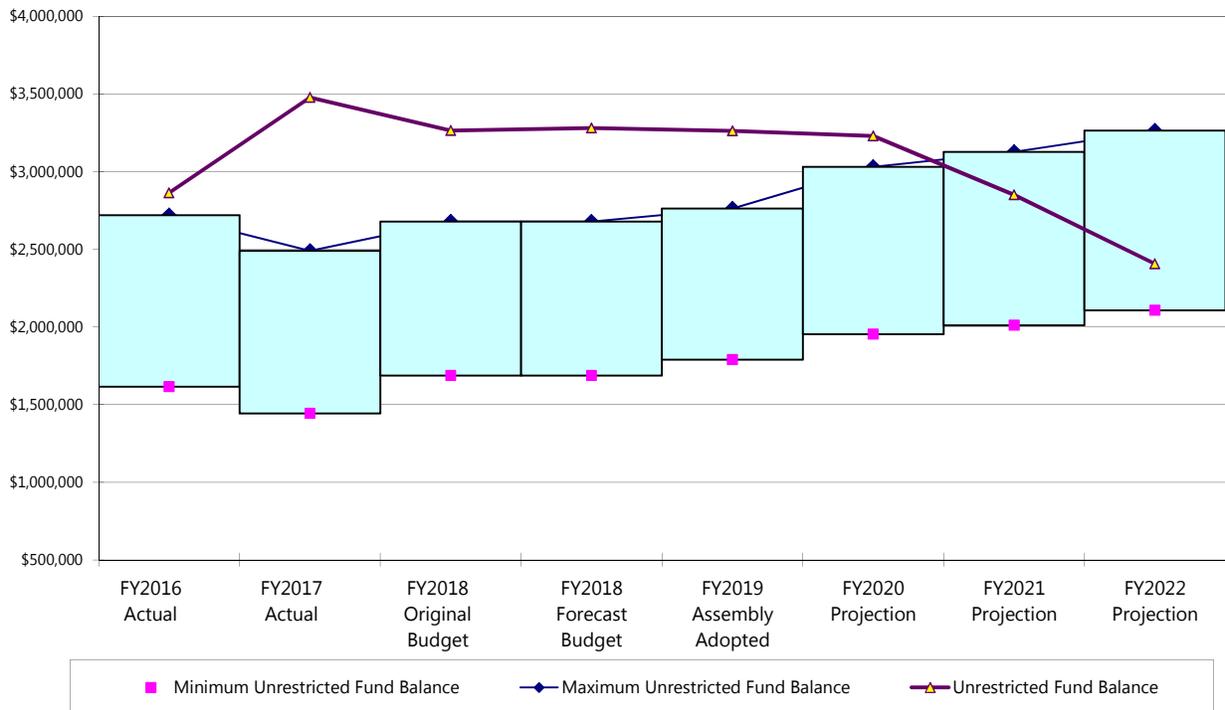
## Fund: 211 Central Emergency Services - Budget Projection

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,346,382	2,486,954	2,630,027	2,634,314	2,663,292	2,689,925	2,716,824	2,771,160
Personal	104,193	119,633	115,144	117,064	116,555	117,721	118,898	120,087
Oil & Gas (AS 43.56)	159,833	130,482	127,624	127,624	117,691	114,160	110,735	110,735
	<u>2,610,408</u>	<u>2,737,069</u>	<u>2,872,795</u>	<u>2,872,795</u>	<u>2,897,538</u>	<u>2,921,806</u>	<u>2,946,457</u>	<u>3,001,982</u>
Mill Rate	2.65	2.72	2.60	2.60	2.85	2.85	2.85	2.85
Revenues:								
Property Taxes								
Real	\$ 6,207,858	\$ 6,688,546	\$ 6,838,070	\$ 6,849,216	\$ 7,590,382	\$ 7,666,286	\$ 7,742,948	\$ 7,897,806
Personal	292,221	325,203	293,387	298,279	325,538	328,795	332,082	335,403
Oil & Gas (AS 43.56)	423,558	354,912	331,822	331,822	335,419	325,356	315,595	315,595
Interest	19,764	15,944	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	43,730	45,757	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	145,998	148,246	147,476	147,476	147,122	150,064	153,065	156,126
Total Property Taxes	<u>7,133,129</u>	<u>7,578,608</u>	<u>7,682,483</u>	<u>7,698,521</u>	<u>8,470,189</u>	<u>8,543,664</u>	<u>8,618,316</u>	<u>8,781,049</u>
Federal Revenues	-	-	-	6,602	-	-	-	-
State Revenues	188,508	149,654	-	-	-	-	-	-
Interest Earnings	92,316	8,653	49,885	49,885	49,202	61,158	72,667	74,795
Other Revenue	797,705	754,733	710,000	710,000	710,000	717,100	724,271	731,514
Total Revenues	<u>8,211,658</u>	<u>8,491,648</u>	<u>8,442,368</u>	<u>8,465,008</u>	<u>9,229,391</u>	<u>9,321,922</u>	<u>9,415,254</u>	<u>9,587,358</u>
Operating Transfers From:								
Special Revenue Fund	5,981	6,329	6,704	6,704	7,614	7,396	7,299	7,429
Total Operating Transfers	<u>5,981</u>	<u>6,329</u>	<u>6,704</u>	<u>6,704</u>	<u>7,614</u>	<u>7,396</u>	<u>7,299</u>	<u>7,429</u>
Total Revenues and Operating Transfers	<u>8,217,639</u>	<u>8,497,977</u>	<u>8,449,072</u>	<u>8,471,712</u>	<u>9,237,005</u>	<u>9,329,318</u>	<u>9,422,553</u>	<u>9,594,787</u>
Expenditures:								
Personnel	5,657,221	5,777,125	6,141,601	6,141,601	6,639,852	6,772,649	6,941,965	7,150,224
Supplies	322,400	279,820	376,360	376,360	369,710	377,104	384,646	392,339
Services	900,923	937,885	1,038,939	1,038,939	1,069,235	1,069,235	1,090,620	1,112,432
Capital Outlay	184,073	131,464	196,063	202,592	83,138	84,801	86,497	88,227
Interdepartmental Charges	(619)	(1,520)	-	73	202,511	207,595	212,593	218,581
Total Expenditures	<u>7,063,998</u>	<u>7,124,774</u>	<u>7,752,963</u>	<u>7,759,565</u>	<u>8,364,446</u>	<u>8,511,384</u>	<u>8,716,321</u>	<u>8,961,803</u>
Operating Transfers To:								
Special Revenue Fund	134,212	139,557	146,612	146,612	145,204	151,012	157,052	163,334
Capital Projects Fund	250,000	250,000	550,000	550,000	550,000	550,000	600,000	600,000
Debt Service Fund	189,288	369,157	445,088	445,088	446,688	446,938	634,552	627,552
Total Operating Transfers	<u>573,500</u>	<u>758,714</u>	<u>1,141,700</u>	<u>1,141,700</u>	<u>1,141,892</u>	<u>1,147,950</u>	<u>1,391,604</u>	<u>1,390,886</u>
Total Expenditures and Operating Transfers	<u>7,637,498</u>	<u>7,883,488</u>	<u>8,894,663</u>	<u>8,901,265</u>	<u>9,506,338</u>	<u>9,659,334</u>	<u>10,107,925</u>	<u>10,352,689</u>
Net Results From Operations	580,141	614,489	(445,591)	(429,553)	(269,333)	(330,016)	(685,372)	(757,902)
Projected Lapse	-	-	232,589	232,787	250,933	297,898	305,071	313,663
Change in fund balance	580,141	614,489	(213,002)	(196,766)	(18,400)	(32,118)	(380,301)	(444,239)
Beginning Fund Balance	2,282,289	2,862,430	3,476,919	3,476,919	3,280,153	3,261,753	3,229,635	2,849,334
Ending Fund Balance	<u>\$ 2,862,430</u>	<u>\$ 3,476,919</u>	<u>\$ 3,263,917</u>	<u>\$ 3,280,153</u>	<u>\$ 3,261,753</u>	<u>\$ 3,229,635</u>	<u>\$ 2,849,334</u>	<u>\$ 2,405,095</u>

### Central Emergency Services Revenues and Expenditures



### Central Emergency Services Unrestricted Fund Balance



## Department Function

**Fund 211**

**Central Emergency Service Area**

**Dept 51610**

### Mission

Central Emergency Services (CES) will ensure that an effective and efficient organizational structure is maintained for the purpose of providing quality fire protection service delivery that includes fire suppression, EMS, rescue, public education and investigation.

### Program Description

- CES serves a population of 24,196 citizens within a 2,200 square mile service area.
- CES operates five staffed stations and three unstaffed sub-stations.
- Staffing consists of 42 career, 2 support, and 45 volunteer personnel.

### Major Long Term Issues and Concerns:

- Construction of a new Soldotna fire station to meet the operational needs of the growing community.
- Address long term funding and alternative funding in order to maintain and enhance current levels of fire protection and emergency services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

### FY 2018 Accomplishments:

#### Administration

- Transitioned to new Borough Medical Director for EMS oversight and training.
- Implementation of Fire Technicians to assist with staffing, improve communication and coordination of the volunteer program and training.
- Added computer mobile data response mapping to responding fire apparatus and ambulances.

### Operations

- Conducted the second phase of Officer Development Program (ODP) for on-going leadership training and for succession planning.
- Conducted a Volunteer Interior Firefighter Certification course.
- Provide department-wide Rapid Intervention Company (RIC) training.
- Placed into service five new apparatus: 2 engines, 2 ambulances and 1 ladder truck.
- Continued recruitment and training of volunteers for response and to support fire station staffing.
- New changes for the volunteer firefighter program were instituted by the Training Officer and Fire Technicians in training, staffing, and operations.

### FY2019 New Initiatives:

- Develop "Standards of Coverage" documents with the assistance of GIS to assess current and future service level needs.
- Design and install new fire station alerting system to the five staffed fire stations.
- Complete the implementation of the fleet maintenance program to insure reliability and operational readiness of the emergency response vehicles.
- Certify department drivers as Alaska Certified Fire Apparatus Driver Operators.
- Work with Borough Risk Management team to improve CES safety program to reduce the risk of injuries.

### Performance Measures

FTE Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Full Time staffing history	39	40	41	44
Volunteers staffing history	50	45	35	45

**Priority/Goal:** Emergency Medical Services (EMS)

**Goal:** Ensure timely response and highest level of service per emergency medical response.

**Objective:** Provide advanced level EMS care on scene within 8 minutes 90% of the time. (NFPA 1710)

### Measures:

EMS Response Time Analysis	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Average Response Time	9:10	9:00	9:20	9:30
% of Calls Under 8 Minute Response Time	62.4%	62.6%	61.5%	60.0%

**Department Function**

**Fund 211**

**Central Emergency Service Area - Continued**

**Dept 51610**

**Priority/Goal:** Fire and Emergency Medical Training

**Goal:** Provide the highest level of fire and emergency pre-hospital training and certifications for department members.

**Objective:** Continue with on-going, quality training to meet State of Alaska fire and EMS training standards.

**Measures:** Certification and qualifications of the 39 uniformed employees (FTE), 34 Volunteer members.

Certification Levels	Benchmark	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (18 FTE's)	Firefighters (14 FTE's)	Vols. (34)	FY 2017 Totals	FY 2018 Totals
Paramedic 2	15	0	3	7	0	0	10	10
Paramedic 1	10	0	0	4	6	0	10	10
Emergency Medical Technician 3	12	0	1	7	4	0	12	12
Emergency Medical Technician 2	4	0	0	0	2	0	2	2
Emergency Medical Technician 1	35	0	0	0	2	23	25	25
Emergency Trauma Technician	10	0	0	0	0	9	9	7
Alaska Fire Service Instructor 2	5	1	1	2	0	0	4	4
Alaska Fire Service Instructor 1	25	1	3	7	4	0	15	15
Alaska Fire Officer 1	20	2	4	5	2	2	15	15
Alaska Firefighter 2	48	2	5	17	6	4	34	34
Alaska Firefighter 1	40	0	0	1	6	16	22	22
Basic Firefighter	12	0	0	0	0	12	12	12
Dive Rescue Technician	9	0	2	7	0	0	9	9
Forestry Red Card	35	0	3	14	7	0	24	24
Alaska Fire Investigator Tech.	3	0	0	3	0	0	3	3
Alaska Certified Fire Investigator	4	0	0	0	1	0	1	1

**Department Function**

**Fund 211**

**Central Emergency Service Area - Continued**

**Dept 51610**

**Priority/Goal:** Fire and Emergency Medical Response

**Goal:** Respond to all emergency calls in a timely and safe manner, while providing the highest level of emergency services to our community.

**Objective:** Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies. Reduce the amount of property loss due to fire by arriving on scene within 8 minutes.

**Measures:**

<b>CES Emergency Responses</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Estimated</b>
Fire (Buildings, Vehicles, Wildland)	66	83	73	80
Emergency Medical Service & Rescue	2,154	1,913	1,980	2,013
Explosions & Ruptures	1	0	1	1
Hazardous Conditions (Gas, CO, Electrical)	55	51	93	100
Service Calls (Public, Smoke Odor, Standby)	77	106	120	130
Good Intent Call (Cancelled Call, Nothing Found)	289	313	291	350
False Alarm (Fire Alarm Malfunctions)	182	127	146	165
Average Response Times All Calls	9:30	11:30	10:33	10:30
Total Call Volume	2,824	2,593	2,704	2,839
Annual Fire Loss (Property & Contents)	\$773,050	\$1,196,850	\$1,100,000	\$1,400,000

**Commentary**

CES priorities for FY2019 will continue to focus on identifying efficiencies in service delivery while maintaining the current level of service in fire suppression, rescue, EMS and fire prevention. CES continues to see a large increase in the number of simultaneous calls that occur more frequently. There are several periods in which CES will have 4-5 calls at once, stretching the resources available. This will be a challenge for the organization moving forward. CES is also faced with increased maintenance for both response vehicles and aging facilities due to increasing calls for emergencies. The increased demand for services in the City of Soldotna, and surrounding area have long outpaced the operational capacity of the current Soldotna Fire Station, which is 62 years old. Plans for a new station continues to be a priority in order to meet the demands of the Service Area. The Central Peninsula's aging population and growing medical facility infrastructure, will ensure a steady increase in the need and reliance on emergency medical treatment and transport. The department has seen a steady increase in non-emergency related transports and lift assists that will continue to trend as the community ages.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 211**

**Department 51610 - Central Emergency Services**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,426,396	\$ 2,666,460	\$ 2,957,039	\$ 2,957,039	\$ 3,164,267	\$ 207,228	7.01%
40111 Special Pay	23,651	29,656	36,465	36,465	39,780	3,315	9.09%
40120 Temporary Wages	153,981	170,388	185,000	185,000	240,000	55,000	29.73%
40130 Overtime Wages	513,708	319,830	339,923	339,923	345,818	5,895	1.73%
40131 FLSA Overtime Wages	101,579	73,674	110,662	110,662	119,787	9,125	8.25%
40210 FICA	273,971	276,982	314,485	314,485	346,145	31,660	10.07%
40221 PERS	918,678	880,179	759,824	759,824	824,700	64,876	8.54%
40321 Health Insurance	787,337	888,049	937,920	937,920	1,019,616	81,696	8.71%
40322 Life Insurance	4,184	4,628	7,397	7,397	7,920	523	7.07%
40410 Leave	448,646	458,084	487,268	487,268	525,771	38,503	7.90%
40511 Other Benefits	5,090	9,195	5,618	5,618	6,048	430	7.65%
Total: Personnel	5,657,221	5,777,125	6,141,601	6,141,601	6,639,852	498,251	8.11%
<b>Supplies</b>							
42120 Computer Software	4,960	5,430	-	-	-	-	-
42210 Operating Supplies	31,573	26,224	36,810	36,810	36,810	-	0.00%
42220 Fire/Medical/Rescue Supplies	85,763	73,023	86,850	86,850	85,700	(1,150)	-1.32%
42230 Fuel, Oils and Lubricants	53,781	57,637	90,000	84,250	90,000	-	0.00%
42250 Uniforms	29,084	22,740	27,500	27,500	27,500	-	0.00%
42263 Training Supplies	13,141	12,525	16,250	16,250	16,250	-	0.00%
42310 Repair/Maintenance Supplies	15,914	20,756	25,950	25,950	25,950	-	0.00%
42360 Motor Vehicle Repair	68,205	38,858	61,000	66,750	61,000	-	0.00%
42410 Small Tools & Equipment	19,979	22,627	32,000	32,000	26,500	(5,500)	-17.19%
Total: Supplies	322,400	279,820	376,360	376,360	369,710	(6,650)	-1.77%
<b>Services</b>							
43011 Contractual Services	200,125	189,202	195,172	195,172	184,620	(10,552)	-5.41%
43014 Physical Examinations	26,967	12,266	46,340	46,340	46,340	-	0.00%
43019 Software Licensing	22,172	26,512	40,000	40,000	70,995	30,995	77.49%
43110 Communications	51,647	54,796	61,488	61,488	62,085	597	0.97%
43140 Postage and Freight	654	1,292	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	38,956	33,233	56,617	56,617	44,129	(12,488)	-22.06%
43260 Training	15,490	5,690	22,940	22,940	19,465	(3,475)	-15.15%
43310 Advertising	949	317	2,250	2,250	2,350	100	4.44%
43410 Printing	-	-	515	515	515	-	0.00%
43510 Insurance Premium	319,165	366,282	322,229	322,229	323,351	1,122	0.35%
43610 Utilities	131,994	143,981	148,530	148,530	143,147	(5,383)	-3.62%
43720 Equipment Maintenance	21,314	27,977	37,110	37,110	44,610	7,500	20.21%
43750 Vehicles Maintenance	18,026	8,425	28,700	28,700	48,700	20,000	69.69%
43780 Buildings/Grounds Maintenance	43,959	56,258	59,847	57,357	59,847	-	0.00%
43810 Rents and Operating Leases	3,676	2,959	4,630	7,120	8,780	4,150	89.63%
43920 Dues and Subscriptions	5,829	5,326	10,571	10,571	8,301	(2,270)	-21.47%
43936 USAD Assessment	-	3,369	-	-	-	-	-
Total: Services	900,923	937,885	1,038,939	1,038,939	1,069,235	30,296	2.92%
<b>Capital Outlay</b>							
48311 Machinery & Equipment	11,965	22,237	-	-	-	-	-
48514 Fire Fighting/Rescue Equipment	20,600	-	-	-	-	-	-
48515 Medical Equipment	9,650	-	-	-	-	-	-
48710 Minor Office Equipment	10,376	9,017	2,925	3,348	2,000	(925)	-31.62%
48720 Minor Office Furniture	14,090	5,180	5,000	4,643	3,000	(2,000)	-40.00%
48740 Minor Machines & Equipment	14,144	6,174	3,450	3,384	3,450	-	0.00%
48750 Minor Medical Equipment	3,990	-	-	-	-	-	-
48755 Minor Recreation Equipment	-	4,190	-	-	-	-	-
48760 Minor Fire Ftg/Rescue Equipment	99,258	84,666	184,688	191,217	74,688	(110,000)	-59.56%
Total: Capital Outlay	184,073	131,464	196,063	202,592	83,138	(112,925)	-57.60%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 211**

**Department 51610 - Central Emergency Services - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50264 911 Communications	134,212	139,557	146,612	146,612	145,204	(1,408)	-0.96%
50358 CES Debt Service	189,288	369,157	445,088	445,088	446,688	1,600	0.36%
50443 CES Capital Projects	250,000	250,000	550,000	550,000	550,000	-	0.00%
Total: Transfers	573,500	758,714	1,141,700	1,141,700	1,141,892	192	0.02%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(619)	(1,520)	-	-	(1,500)	(1,500)	-
61990 Admin Service Fee	-	-	-	73	204,011	204,011	-
Total: Interdepartmental Charges	(619)	(1,520)	-	73	202,511	202,511	-
<b>Department Total</b>	<b>\$ 7,637,498</b>	<b>\$ 7,883,488</b>	<b>\$ 8,894,663</b>	<b>\$ 8,901,265</b>	<b>\$ 9,506,338</b>	<b>\$ 611,675</b>	<b>6.88%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Chief, Deputy Chief, Training Officer, Fire Marshal, 3 Captains, 3 Lieutenants, 30 Engineers, 2 Fire Technicians, 1 Mechanic, 1 Administrative Assistant.

Add - three (3) full-time Engineer-EMT/Paramedics

**40120 Temporary Wages.** Increase due to volunteer firefighter station staffing volunteer training per month.

**42220 Fire/Medical/Rescue Supplies.** Fire fighting foam (\$9,000), medical supplies (\$72,200), and fire prevention supplies (\$4,500).

**42410 Small Tools & Equipment.** Decrease of (\$5,500) in mechanic's tools, and rescue equipment. Mechanical tools (\$10,000), firefighter tools (\$2,200), SCBA parts (\$3,000), dive equipment(\$2,500), and miscellaneous small tools and equipment (\$8,800).

**43011 Contractual Services.** Medical director contract (\$108,000), ambulance billing (\$37,000), UL aerial, ladder, pumper test (\$10,000), boat operations class instructor fees (\$7,380), paramedic refresher instructor fees (\$5,500), custodial services-OEM (\$3,500), bunker gear repair (\$2,225), medical director training and lab fees (\$3,667), online services (\$2,328), vehicle towing (\$500), and other miscellaneous small contracts (\$4,520).

**43019 Software Licensing.** Increase due to new EMS Operative IQ narcotics tracking software (\$14,000) and Adobe Connect (\$16,000) for linked station training software. Image Trend (\$19,000) personnel staffing software (\$7,000), MDT-StreetwiseCAD (\$5,000), mechanic diagnostic software (\$3,900), security cameras (\$1,700), Adobe (\$900), Microsoft (\$2,500), and miscellaneous licensing (\$995).

**43210 Transportation and Subsistence.** Decrease in volunteer meal stipends and removal of travel to national and state fire conferences. Volunteer station resident meal stipends, meals per CBA, chief's leadership conference, building fire code class, State EMS symposium, National Fire Academy, and leadership training.

**43260 Training.** Course registrations and related training fees for annual Chief conference, EMS and firefighting related training and symposium. Reduced volunteer training scholarships and various training (\$3,475).

**43720 Equipment Maintenance.** Increase due to equipment contract for ambulance power stretchers (\$7,500).

**43750 Vehicle Maintenance.** Increase for chargeback fees for Borough Maintenance for fire and ambulance maintenance to be performed by Maintenance personnel (\$20,000).

**43780 Buildings/Grounds Maintenance.** Apparatus bay door maintenance (\$10,000), boiler/heater repairs (\$6,000), other miscellaneous building maintenance - all stations (\$43,847).

**43810 Rents and Operating Leases.** Increase due to year round rental portable toilet and rental for awards ceremony venue. Cylinder rentals (\$2,700), portable toilets (\$3,400), and smaller miscellaneous rentals (\$2,680).

**43920 Dues and Subscriptions.** Decrease due to reduced number of required license fees.

**48710 Minor Office Equipment.** Scheduled replacement computers w/ monitors 2 @ \$1,000 each.

**48720 Minor Office Furniture.** Kitchen chairs (\$2,500), and station bed replacements (\$500).

**48740 Minor Machines & Equipment.** Gas detection and monitoring equipment (\$3,450).

**48760 Minor Firefighting/Rescue Equipment.** Firefighting personal protective equipment (\$45,520), SCBA bottles (\$2,000), ice rescue suits (\$1,000), water rescue equipment (\$10,668), wildland fire equipment (\$10,500), and miscellaneous items (\$5,000).

**50358 Transfer to Debt Service.** Current portion of principal and interest for bonds issued in FY2007 to finance the construction of a new fire station in Kasilof and upgrades to the existing facility at the Funny River Station. In FY2016 bonds issued for new emergency response apparatus. It is anticipated that the remaining \$2.38M in authorized bonds will be issued in FY2021.

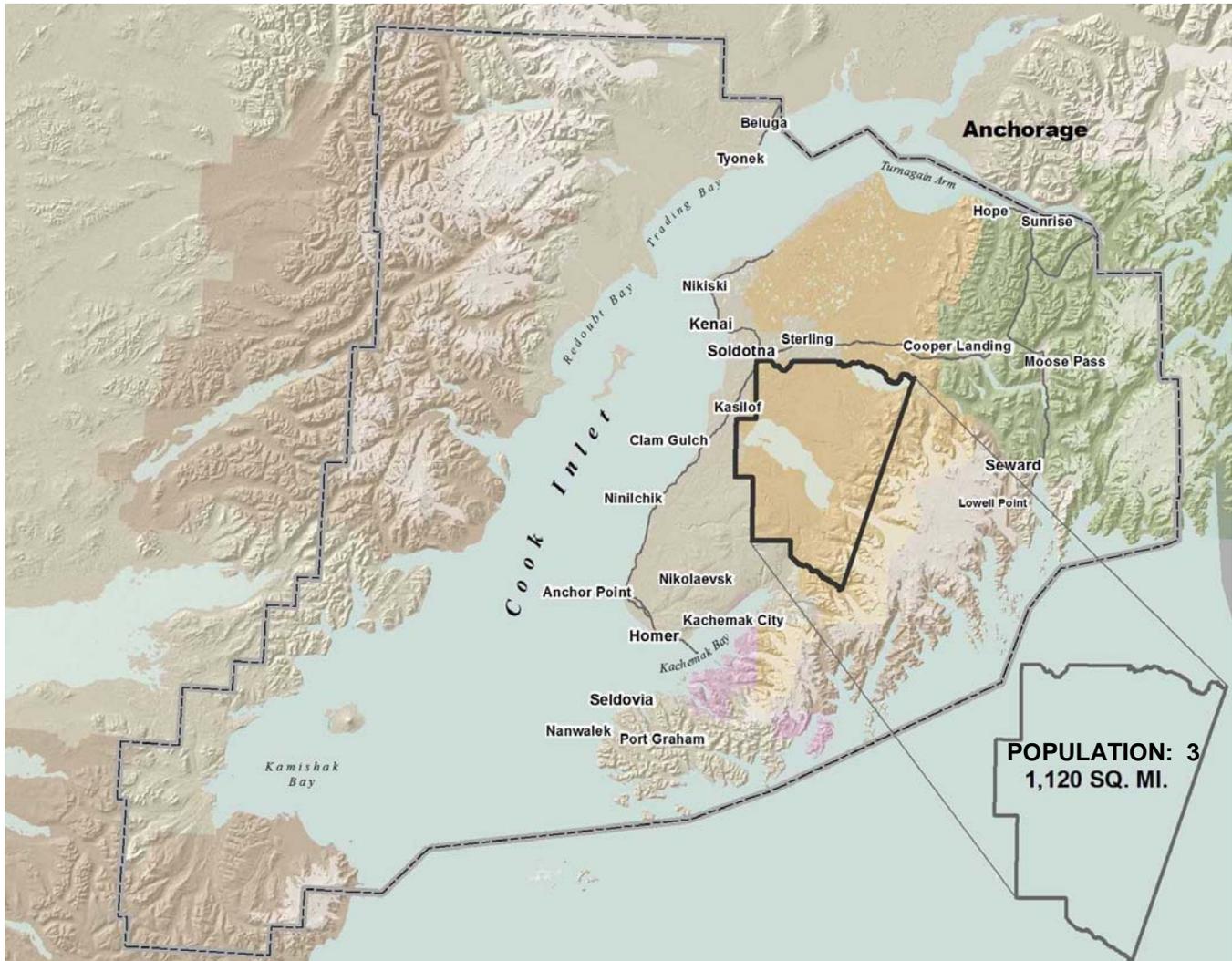
**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

**For capital projects information on this department - See the capital projects section - Pages 336, 339, 349, & 376-380.**

## **Central Peninsula Emergency Medical Service Area**

Established in October 1981, this service area was formed to provide ambulance and emergency medical services for the residents of the Central Peninsula area of the Borough. At the October 1991 and 2004 elections, the most populated areas of this service area were consolidated into the Central Emergency Service Area. Ambulance service to the remaining portion is provided by Central Emergency Services, and the taxes collected in this area are transferred to the Central Emergency Service Area for payment of this service.

A five-member joint operations board is elected by voters within this service area and the Central Emergency Services Area to provide oversight of the joint operations of the two service areas. The mill levy for fiscal year 2019 is 1.00, which is the maximum allowed.



### **Board Members**

Steve Tachick  
Ralph Linn  
Ryan Kapp  
Jim Chambers  
Gary Hale

Chief: Roy Browning

## Fund: 220 Central Peninsula Emergency Medical Service Area - Budget Projection

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,293	4,593	4,859	4,859	5,933	5,814	5,698	5,812
Personal	928	900	928	928	848	848	848	848
	5,221	5,493	5,787	5,787	6,781	6,662	6,546	6,660
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,309	\$ 4,687	\$ 4,859	\$ 4,859	\$ 5,933	\$ 5,698	\$ 5,584	\$ 5,696
Personal	983	968	909	909	831	831	831	831
Interest	24	16	-	-	-	-	-	-
Flat Tax	751	658	850	850	850	867	884	902
Total Property Taxes	6,067	6,329	6,618	6,618	7,614	7,396	7,299	7,429
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-
Total Revenues	6,067	6,329	6,618	6,618	7,614	7,396	7,299	7,429
Expenditures								
Operating Transfers To:								
Central Emergency Services	5,981	6,329	6,704	6,704	7,614	7,396	7,299	7,429
Total Operating Transfers	5,981	6,329	6,704	6,704	7,614	7,396	7,299	7,429
Total Expenditures and Operating Transfers	5,981	6,329	6,704	6,704	7,614	7,396	7,299	7,429
Net Results From Operations	86	-	(86)	(86)	-	-	-	-
Beginning Fund Balance	-	86	86	86	-	-	-	-
Ending Fund Balance	\$ 86	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Kenai Peninsula Borough  
Budget Detail**

**Fund 220**

**Department 52110 - Central Peninsula EMSA Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50211 Tfr Central Emergency Services	\$ 5,981	\$ 6,329	\$ 6,704	\$ 6,704	\$ 7,614	910	13.57%
Total: Transfers	5,981	6,329	6,704	6,704	7,614	910	13.57%
<b>Department Total</b>	<b>\$ 5,981</b>	<b>\$ 6,329</b>	<b>\$ 6,704</b>	<b>\$ 6,704</b>	<b>\$ 7,614</b>	<b>\$ 910</b>	<b>13.57%</b>

**Line-Item Explanation**

**50211 Transfer to Central Emergency Services.** Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages **183-190**).

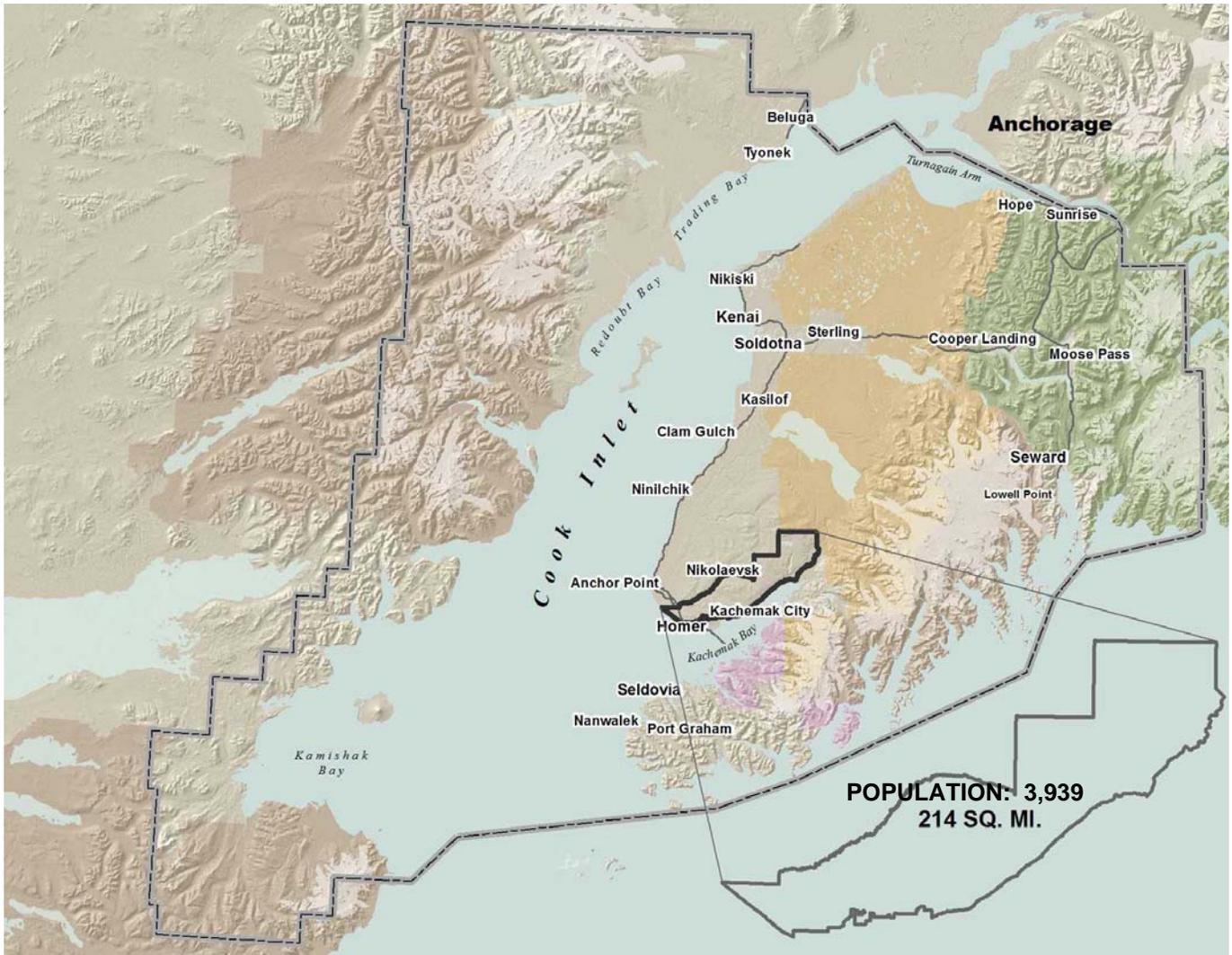
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## **Kachemak Emergency Service Area**

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 5 permanent full-time employees and 50 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

Revenue is raised through property tax. The mill rate is 2.60 mills for fiscal year 2019.

Additional funding is provided through ambulance billing fees and interest income.



### **Board Members**

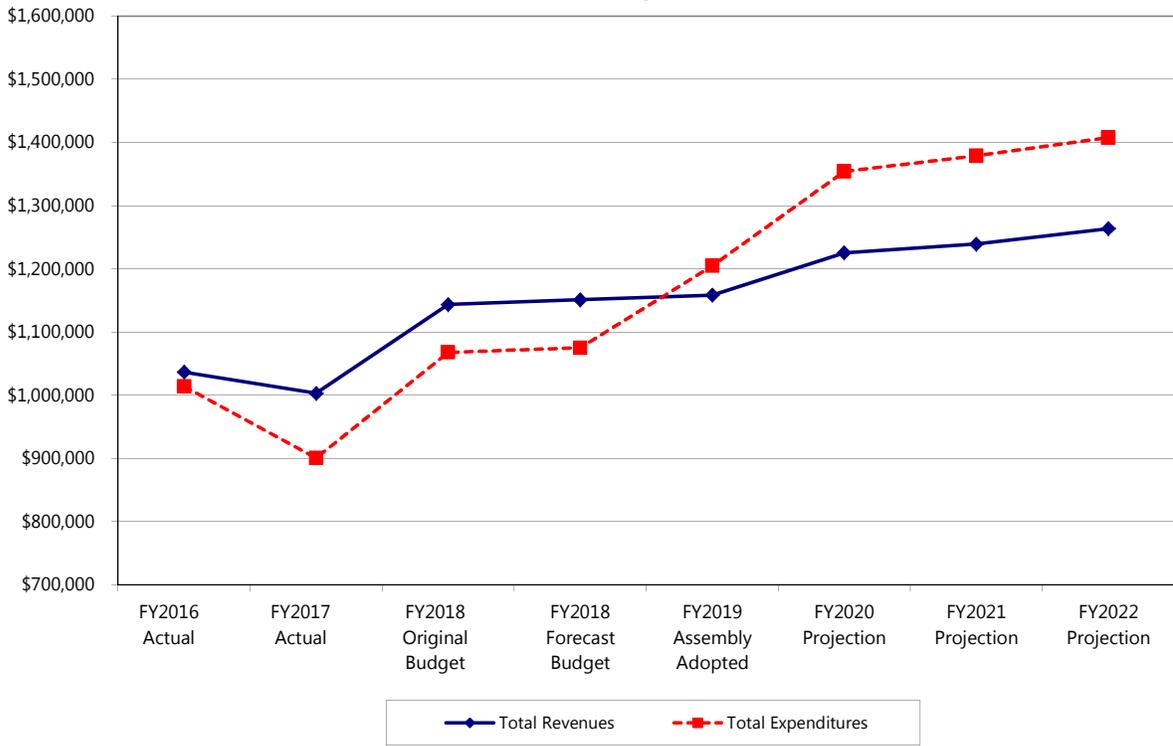
Milli Martin  
Dave Bachrach  
Christopher Gordon  
Vacant  
Matthew Schneyer

Chief: Bob Cicciarella

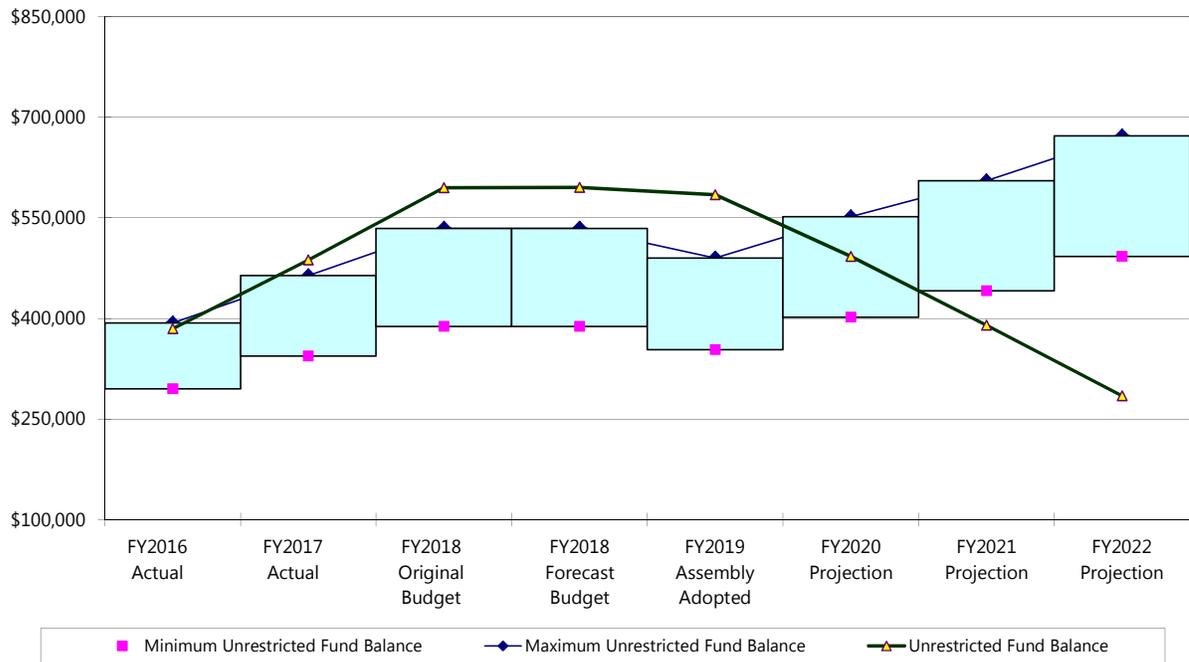
## Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	345,077	351,988	406,912	407,002	411,291	411,291	415,404	423,712
Personal	6,358	6,854	6,280	6,312	6,469	6,534	6,599	6,665
	<u>351,435</u>	<u>358,842</u>	<u>413,192</u>	<u>413,314</u>	<u>417,760</u>	<u>417,825</u>	<u>422,003</u>	<u>430,377</u>
Mill Rate	2.60	2.60	2.60	2.60	2.60	2.75	2.75	2.75
Revenues:								
Property Taxes								
Real	\$ 897,648	\$ 907,420	\$ 1,057,971	\$ 1,058,205	\$ 1,069,357	\$ 1,131,050	\$ 1,142,361	\$ 1,165,208
Personal	14,098	15,601	16,001	16,083	16,483	17,609	17,784	17,962
Interest	3,095	2,977	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	4,716	4,688	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	28,324	28,323	28,617	28,617	28,324	28,890	29,468	30,057
Total Property Taxes	<u>947,881</u>	<u>959,009</u>	<u>1,107,764</u>	<u>1,108,080</u>	<u>1,119,339</u>	<u>1,182,828</u>	<u>1,194,998</u>	<u>1,218,719</u>
Federal Revenue	8,766	-	-	7,226	-	-	-	-
State Revenue	16,684	10,408	-	-	-	-	-	-
Interest Earnings	10,065	1,213	5,672	5,672	8,928	10,960	11,074	10,235
Other Revenue	52,990	32,424	30,000	30,000	30,000	31,500	33,075	34,729
Total Revenues	<u>1,036,386</u>	<u>1,003,054</u>	<u>1,143,436</u>	<u>1,150,978</u>	<u>1,158,267</u>	<u>1,225,288</u>	<u>1,239,147</u>	<u>1,263,683</u>
Expenditures:								
Personnel	532,596	433,412	538,550	538,550	652,063	665,104	681,732	702,184
Supplies	82,744	71,576	89,000	81,000	90,000	91,800	93,636	95,509
Services	201,415	192,089	187,044	196,044	182,443	182,443	186,092	189,814
Capital Outlay	91,466	93,690	92,000	98,147	75,000	76,500	78,030	79,591
Interdepartmental Charges	96	-	-	79	23,348	25,396	25,987	26,677
Total Expenditures	<u>908,317</u>	<u>790,767</u>	<u>906,594</u>	<u>913,820</u>	<u>1,022,854</u>	<u>1,041,243</u>	<u>1,065,477</u>	<u>1,093,775</u>
Operating Transfers To:								
Special Revenue Fund	10,728	15,737	17,175	17,175	16,530	16,861	17,283	17,801
Capital Projects Fund	50,000	50,000	100,000	100,000	-	175,000	175,000	175,000
Debt Service Fund	44,711	44,014	44,014	44,014	165,387	120,959	120,959	120,959
Total Operating Transfers	<u>105,439</u>	<u>109,751</u>	<u>161,189</u>	<u>161,189</u>	<u>181,917</u>	<u>312,820</u>	<u>313,242</u>	<u>313,760</u>
Total Expenditures and Operating Transfers	<u>1,013,756</u>	<u>900,518</u>	<u>1,067,783</u>	<u>1,075,009</u>	<u>1,204,771</u>	<u>1,354,063</u>	<u>1,378,719</u>	<u>1,407,535</u>
Net Results From Operations	22,630	102,536	75,653	75,969	(46,504)	(128,775)	(139,572)	(143,852)
Projected Lapse	-	-	31,731	31,984	35,800	36,444	37,292	38,282
Change in Fund Balance	22,630	102,536	107,384	107,953	(10,704)	(92,331)	(102,280)	(105,570)
Beginning Fund Balance	362,109	384,739	487,275	487,275	595,228	584,524	492,193	389,913
Ending Fund Balance	<u>\$ 384,739</u>	<u>\$ 487,275</u>	<u>\$ 594,659</u>	<u>\$ 595,228</u>	<u>\$ 584,524</u>	<u>\$ 492,193</u>	<u>\$ 389,913</u>	<u>\$ 284,343</u>

### Kachemak Emergency Service Area Revenues and Expenditures



### Kachemak Emergency Service Area Unrestricted Fund Balance



## Department Function

**Fund 212**

**Kachemak Emergency Service Area**

**Dept 51810**

**Mission**

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

**Program Description**

KESA provides fire suppression, emergency medical and rescue services to a 214 square mile area surrounding the City of Homer on the South Kenai Peninsula.

**Major Long Term Issues and Concerns:**

- An additional full-time position is needed to maintain a high level of professional service and increased call volume, a full-time training schedule, administrative workload, and requests for public education and stand-by events.
- Replacement for the 4,000 gallon tanker that is leaking.

**FY2018 Accomplishments:**

Administration

- Winterized Station 2 to save on heating fuel costs.
- Recruited 8 new volunteers to recover from reduced membership.
- Began rewrite of SOP/SOG and training manual.
- Led other Fire Departments in the establishment of proper DEA procedures for the tracking and disposal of narcotics and controlled substances.
- First to successfully upgrade to new level of Image Trend for patient reporting.

Operations

- Increased the number of house fire saves through improved strategies and tactics.
- Established auto-aid agreement with the City of Homer.
- Improved preplans for more efficient response.

**FY2019 New Initiatives:**

- Acquire new 3,000 gallon tanker/pumper.
- Hire a Firefighter Technician.
- Hold Firefighter I recruit class.

**Performance Measures**

**Priority/Goal:** Fire and Emergency Medical Services

**Goal:** Timely response, professionalism, courtesy, knowledge displayed to emergency incidents in all areas

- Objective:**
1. Provide fire and emergency medical response on scene within 8 minutes of page for all areas.
  2. Continue to deliver professional services while leaving a positive impression and outcome to the customer
  3. Build on Strengths and ratify areas of deficiency.

**Measures:**

Average Response Times by Station	Benchmark	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Diamond Ridge	8	10	10	9	9
Fritz Creek/McNeil Canyon	8	8	7	7	7
Voznesenka / Razdolna	8	15	11	11	11

Call Volume Vs. Responder Average	CY2016 Actual		CY2017 Actual		CY2018 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – fire calls	26	17	22	15	25	10
Diamond Ridge – EMS calls	77	8	70	5	70	5
Fritz Creek/McNeil Canyon - fire calls	38	20	32	14	35	10
Fritz Creek/McNeil Canyon – EMS calls	74	7	68	5	75	5
Anchor Point -Automatic Aid– fire calls	8	6	9	6	8	6
Anchor Point -Mutual Aid– fire calls	5	7	3	6	6	8
Anchor Point -Mutual Aid– EMS calls	0	0	0	0	1	4
City of Homer -Automatic Aid - Fire calls	0	0	6	8	5	10
City of Homer -Mutual Aid - Fire calls	7	17	6	10	8	18
City of Homer – Mutual aid – EMS calls	1	6	2	4	2	5

**Department Function**

**Fund 212**

**Kachemak Emergency Service Area - Continued**

**Dept 51810**

**Measures:**

<b>Kachemak Emergency Service Area Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing history (FTE)	4.0	4.0	4.0	5.0
Volunteer firefighters	62	35	45	50

**Priority/Goal:** Increase service level for emergency medical response.

**Goal:** Establish program service area-wide for advance life support care in line with other advanced service areas within the Borough.

- Objective:**
1. Train responders to master new standing orders and increased medical procedures.
  2. Upgrade medical equipment and supplies to support standing orders.
  3. Complete expanded scope training enabling EMT's to perform new medical procedures and use new medications.
  4. Implement physician based trainings and training for each advanced EMT Level in order to maintain advanced level responders.

**Measures:**

	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Physician Based Training	15	8	9	10	16
EMT II Training	10	8	12	12	12
EMT III Training	10	9	12	12	12
ACLS Training	10	3	11	10	12
PALS Class	2	2	2	2	3

**Priority/Goal:** Increase service level for fire and rescue response

**Goal:** Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.

- Objective:**
1. Improve fire officer staff and capabilities.
  2. Increase engineer staffing through training.
  3. Establish and train specialized crews.
  4. Acquire equipment to support fire, EMS, and search & rescue operations.

**Measures:**

	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Firefighter II/Officer Training	12	11	13	12	12
Engineer Training	10	5	6	6	8
Truck Company Operations Training	10	8	10	6	10
Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation	8	4	10	12	12
Wildland Fire Training	6	4	5	5	6

**Commentary**

KESA continues to provide leading edge service through implementing the latest in EMS and firefighting technology and best practices. The training and execution for Tele-medicine, on-scene blood analysis and respiratory therapy continues to save lives and reverse deteriorating conditions in numerous patients. Best practice and innovative systems have also paid off in firefighting practices. Houses that otherwise would have been a total lost in past years are being saved to the point where home owners can salvage valued possessions. Property owners are getting a significant savings on their insurance premiums with the drop in ISO ratings. The issue going forward is the ability to continue to provide this high level of service with the resources available, both human and financial. This continues to be the standard year to year.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 212**

**Department 51810 - Kachemak Emergency Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 279,814	\$ 200,246	\$ 293,761	\$ 293,761	\$ 348,420	\$ 54,659	18.61%
40120 Temporary Wages	19,470	46,457	19,950	19,950	19,950	-	0.00%
40130 Overtime Wages	-	-	1,098	1,098	11,120	10,022	912.75%
40210 FICA	25,055	20,281	27,193	27,193	32,045	4,852	17.84%
40221 PERS	81,288	61,169	65,933	65,933	78,481	12,548	19.03%
40321 Health Insurance	89,683	76,856	93,792	93,792	118,560	24,768	26.41%
40322 Life Insurance	452	386	721	721	859	138	19.14%
40410 Leave	36,525	27,726	35,814	35,814	42,196	6,382	17.82%
40511 Other Benefits	309	291	288	288	432	144	50.00%
Total: Personnel	532,596	433,412	538,550	538,550	652,063	113,513	21.08%
<b>Supplies</b>							
42210 Operating Supplies	13,082	9,287	14,000	14,000	14,000	-	0.00%
42220 Fire/Medical/Rescue Supplies	27,314	25,538	20,000	15,000	20,000	-	0.00%
42230 Fuel, Oils and Lubricants	11,559	14,564	18,000	18,000	18,000	-	0.00%
42250 Uniforms	4,762	5,099	5,000	5,000	5,000	-	0.00%
42263 Training Supplies	2,423	2,307	3,000	3,000	3,000	-	0.00%
42310 Repair & Maintenance Supplies	844	1,518	3,000	3,000	5,000	2,000	66.67%
42360 Motor Vehicle Repair Supplies	18,608	9,270	21,000	18,000	19,000	(2,000)	-9.52%
42410 Small Tools & Equipment	4,152	3,993	5,000	5,000	6,000	1,000	20.00%
Total: Supplies	82,744	71,576	89,000	81,000	90,000	1,000	1.12%
<b>Services</b>							
43011 Contractual Services	41,903	28,126	43,320	41,020	40,000	(3,320)	-7.66%
43014 Physical Examinations	608	2,236	7,000	5,800	8,000	1,000	14.29%
43019 Software Licensing	768	813	840	840	840	-	0.00%
43110 Communications	12,739	11,687	15,000	15,000	15,000	-	0.00%
43140 Postage and Freight	871	632	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	8,862	10,438	11,000	10,000	11,000	-	0.00%
43260 Training	2,315	2,504	3,000	3,000	3,000	-	0.00%
43410 Printing	-	270	500	500	500	-	0.00%
43510 Insurance Premium	83,201	76,731	54,755	54,755	54,816	61	0.11%
43610 Utilities	34,200	47,451	35,000	47,117	30,000	(5,000)	-14.29%
43720 Equipment Maintenance	4,721	4,604	4,000	5,300	6,000	2,000	50.00%
43750 Vehicle Maintenance	1,984	194	2,000	2,000	1,500	(500)	-25.00%
43780 Building & Grounds Maint	2,140	525	3,000	3,000	5,000	2,000	66.67%
43810 Rents and Operating Leases	2,026	2,112	2,068	2,151	2,068	-	0.00%
43920 Dues and Subscriptions	5,077	3,766	4,061	4,061	3,219	(842)	-20.73%
Total: Services	201,415	192,089	187,044	196,044	182,443	(4,601)	-2.46%
<b>Capital Outlay</b>							
48514 Firefighting/Rescue Equipment	7,235	-	17,000	21,415	-	(17,000)	-100.00%
48515 Medical Equipment	496	-	-	-	5,000	5,000	-
48520 Storage/Buildings/Containers	-	4,040	-	-	-	-	-
48710 Minor Office Equipment	17,646	38,184	25,000	22,000	20,000	(5,000)	-20.00%
48720 Minor Office Furniture	-	-	-	-	10,000	10,000	-
48750 Minor Medical Equipment	12,890	4,584	5,000	4,000	-	(5,000)	-100.00%
48760 Minor Fire Ftg/Rescue Equipment	53,199	46,882	45,000	50,732	40,000	(5,000)	-11.11%
Total: Capital Outlay	91,466	93,690	92,000	98,147	75,000	(17,000)	-18.48%
<b>Transfers</b>							
50264 911 Communications	10,728	15,737	17,175	17,175	16,530	(645)	-3.76%
50446 KES Debt - Fire Apparatus	44,711	44,014	44,014	44,014	165,387	121,373	275.76%
50446 KES Capital Projects	50,000	50,000	100,000	100,000	-	(100,000)	-100.00%
Total: Transfers	105,439	109,751	161,189	161,189	181,917	20,728	12.86%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 212**

**Department 51810 - Kachemak Emergency Service Area - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	-	-	-	(1,600)	(1,600)	-
61990 Administrative Service Fee	96	-	-	79	24,948	24,948	-
Total: Interdepartmental Charges	96	-	-	79	23,348	23,348	29554.43%
<b>Department Total</b>	\$ 1,013,756	\$ 900,518	\$ 1,067,783	\$ 1,075,009	\$ 1,204,771	\$ 136,988	12.83%

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Chief, Deputy Chief, administrative assistant, Mechanic, and Firefighter Technician.

Add: 1 Firefighter Technician.

**40120 Temporary Wages.** For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing. Increase due to change in stipend rate.

**42220 Fire/Medical/Rescue Supplies.** Medical supplies, firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies.

**42230 Fuel, Oils and Lubricants.** Cost of fuel for apparatus.

**42360 Motor Vehicle Repair Supplies.** Maintenance and repairs to fleet. Decreased for less tire replacement.

**42410 Small Tools and Equipment.** Increase due to additional tools needed (lawn mower and brush trimmer).

**43011 Contractual Services.** Medical director contract (\$15,760), laboratory director with CLIA (clinical laboratory improvement amendment) license (\$2,000), inventory and maintenance tracking system (\$6,000), Image Trend support (\$1,220), ambulance billing service (\$2,000), radio services (\$4,000), Phillips MRX service (\$935), turnout gear repairs (\$1,000), ISTAT maintenance (\$2,000), ladder testing (\$3,120), fire extinguisher service (\$650), and misc. small contracts (\$1,135). Decreased because the need for an EMT I instructor has been eliminated due to Firefighter Technician Position (-\$3,320).

**43014 Physical Examinations.** Increase for exams for volunteers which are conducted on a two-year cycle.

**43110 Communications:** TLS pipe going to both stations, cellular data lines for the heart monitor to transmit tele-medicine to the hospital, and cellular data lines for the MDT's.

**43210 Transportation/Subsistence.** Attendance at the Alaska EMS Symposium, the Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteer meals.

**43260 Training.** Fees for various conferences including Alaska Firefighters conference, Fire Chiefs summit, EMS symposium, Fire Investigators conference, and misc. recertifications.

**43510 Insurance Premium.** Coverage for workman's compensation, property, liability, and other insurance.

**43610 Utilities.** Continued HEA increases and a slight decrease for the propane for Station 2 after winterization project for Station 2 at Diamond Ridge.

**43780 Building/Grounds Maintenance.** Increased due to sanding needs as a result of warm/cold weather in the area.

**43810 Rents and Operating Leases.** Repeater site rental (\$1,200), propane tank lease (\$123), O2 cylinder rental (\$425), and postage meter rental (\$320).

**43920 Dues & Subscriptions.** IamResponding responder management system (\$800), NFPA fire code (\$500), other organizational dues and publications (\$1,956), StreetWise MDT subscription (\$150).

**48515 Medical Equipment.** Additional funds needed to purchase Lucas CPR device thru an anticipate GCI grant (\$5,000).

**48710 Minor Office Equipment.** Base radio for Station 2 purchase which was deferred in FY2018 due to other radio priorities (\$5,000), continuing purchase of APX 1000's to phase out obsolete ICOM's (\$10,000), and a one-time purchase of iPads for Street Wise and FirstNet MDT's postponed from previous years (\$5,000).

**48720 Minor Office Furniture.** Training tables and chairs (\$10,000).

**48760 Minor Fire Fighting Equipment.** Continuing turnout gear replacement - 10 sets (\$23,070), nozzles, adapters, tools and misc. equipment (\$8,000), and rescue airbag system which has been deferred the last 2 years due to other unanticipated needs (\$13,930).

**50264 Transfer to 911 Fund.** To cover charges from the 911 fund for cost of operating the 911 call center.

**50446 Transfer to KES Capital Projects Fund.** Annual transfer to fund capital projects. Decreased to allow payoff loan from the General Fund for the Aerial Quint.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

**For capital projects information on this department - See the Capital Projects Section - Pages 336 & 350.**

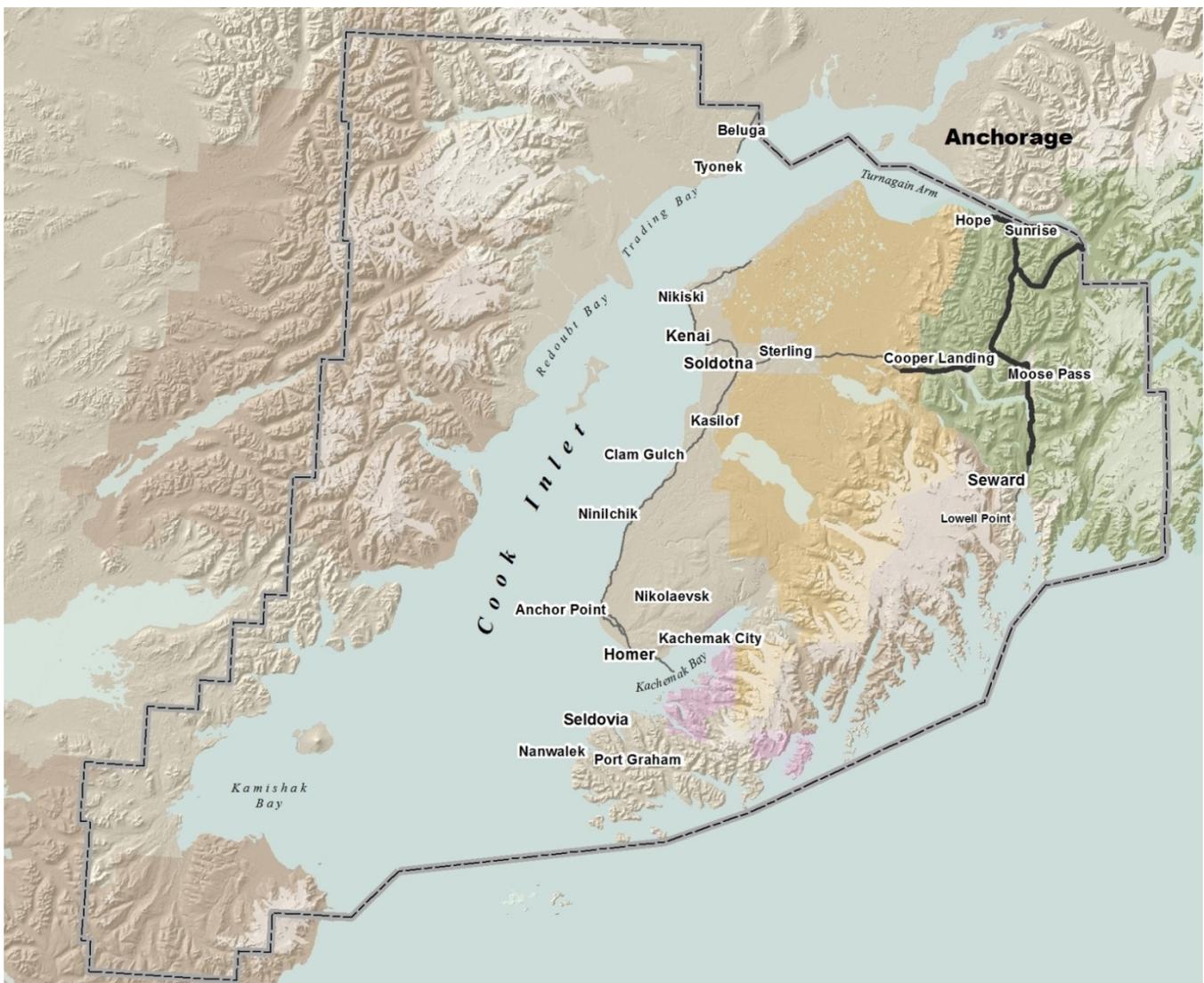
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## **Eastern Peninsula Highway Emergency Service Area**

This service area was created on May 16, 2017, to provide fire protection and emergency services along the heavily traveled highways that serves as the sole road connections between various communities of the Kenai Peninsula and Turnagain Pass. The department is staffed by .50 contracted FTEs. Five Borough residents are appointed by the Mayor and confirmed by the Assembly to serve on its board.

The response area covered by the service area is between milepost 8.5 and 75 along the Seward Highway and between mile post 37 and 59 along the Sterling Highway and between milepost 0 and 13 along the Hope Highway near the communities of Hope, Cooper Landing, Moose Pass, and Seward. Emergency services will be contracted with community volunteer groups in the area.

The major source of revenue is a transfer from the General Fund utilizing the federal Payment in Lieu of Taxes (PILT) funds.



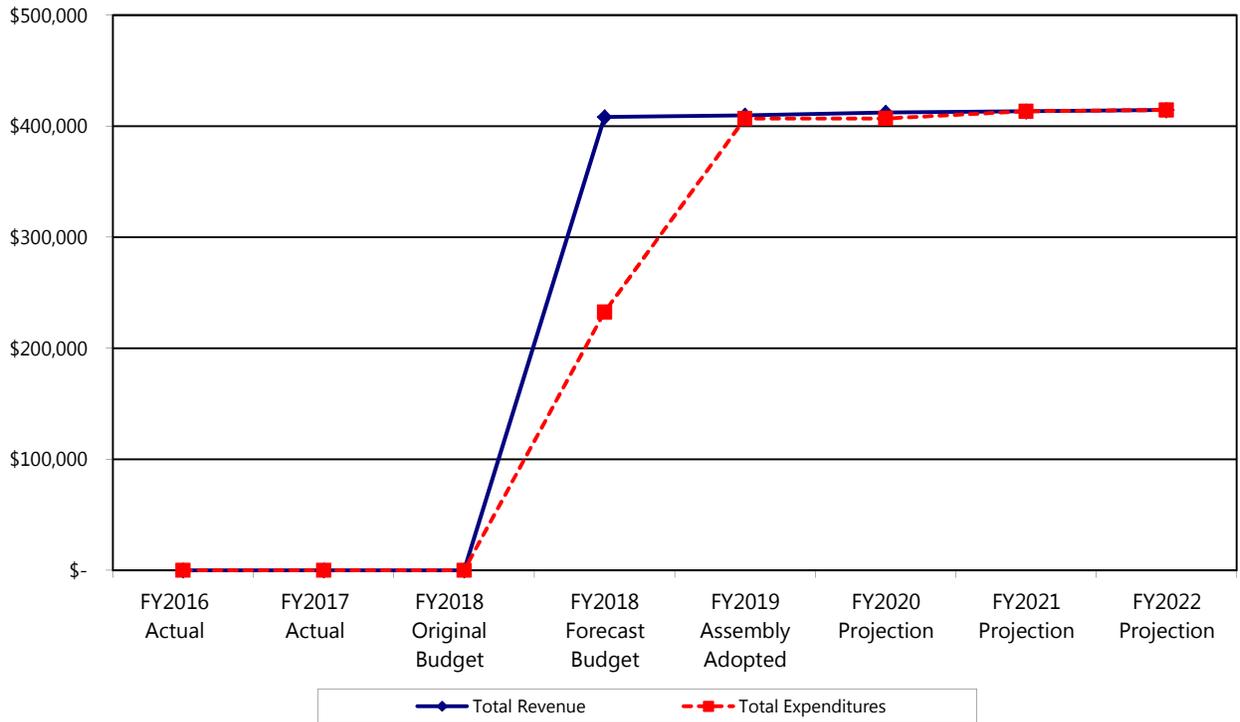
### **Board Members**

Curt Jacobson  
Jim Hunt  
Sean Carrington  
Russel Stewart  
Michelle Stewart

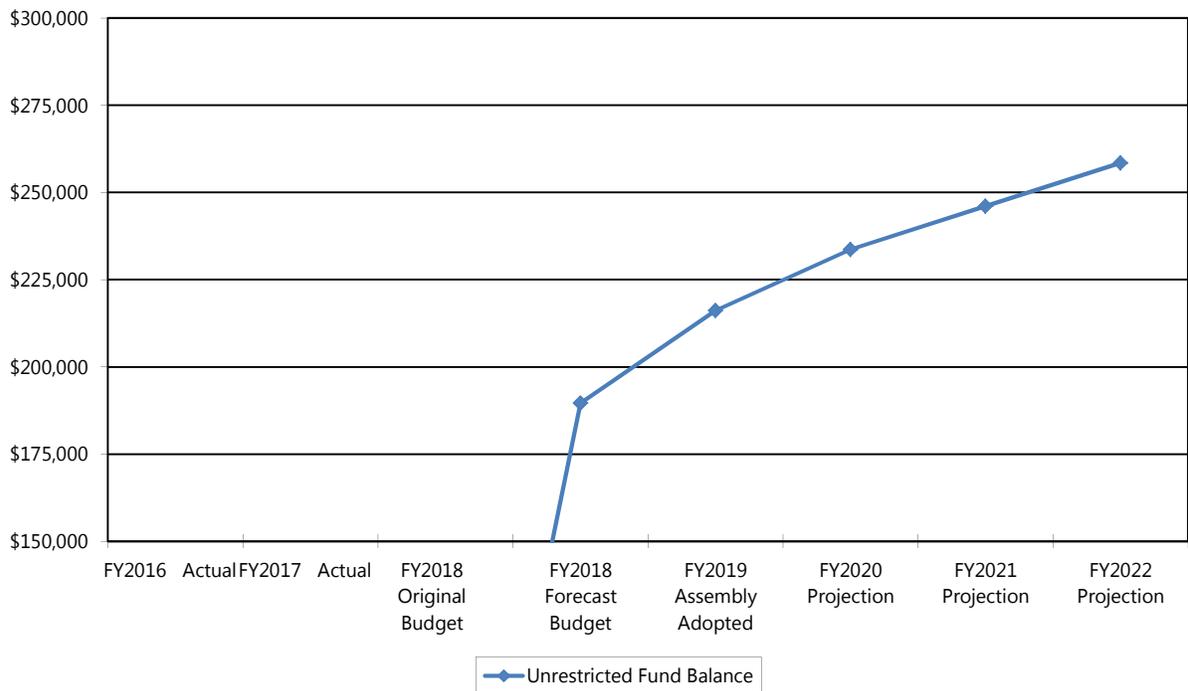
**Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Revenues:								
Interest Earnings	-	-	-	-	2,844	4,052	5,256	6,458
Other Revenue	-	-	-	58,125	56,800	58,125	58,125	58,125
Total Revenues	-	-	-	58,125	59,644	62,177	63,381	64,583
Operating Transfers From:								
General Fund	-	-	-	350,000	350,000	350,000	350,000	350,000
Total Operating Transfers	-	-	-	350,000	350,000	350,000	350,000	350,000
Total Revenues and Operating Transfers	-	-	-	408,125	409,644	412,177	413,381	414,583
Expenditures:								
Personnel	-	-	-	41,735	-	-	-	-
Supplies	-	-	-	3,200	4,354	4,441	4,530	4,621
Services	-	-	-	184,958	402,446	402,446	408,851	409,962
Capital Outlay	-	-	-	2,600	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	232,493	406,800	406,887	413,381	414,583
Total Expenditures and Operating Transfers	-	-	-	232,493	406,800	406,887	413,381	414,583
Net Results From Operations	-	-	-	175,632	2,844	5,290	-	-
Projected Lapse	-	-	-	13,950	23,699	12,207	12,401	12,437
Change in Fund Balance	-	-	-	189,582	26,543	17,497	12,401	12,437
Beginning Fund Balance	-	-	-	-	189,582	216,125	233,622	246,023
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 189,582	\$ 216,125	\$ 233,622	\$ 246,023	\$ 258,460

### Eastern Peninsula Highway Emergency Service Area Revenue and Expenditures



### Eastern Peninsula Highway Emergency Service Area Unrestricted Fund Balance



Minimum & Maximum Fund balances have not been calculated since this is a new service area.

## Department Function

**Fund 235**

**Eastern Peninsula Highway Emergency Service Area**

**Dept 51710**

**Mission**

The mission of the Eastern Peninsula Highway Emergency Service Area is to provide consistent and coordinated response to incidents requiring fire and emergency medical services along heavily-traveled highway corridor.

**Program Description**

- The Eastern Peninsula Highway Emergency Service Area provides fire protection and emergency medical services within the highway corridor between mile posts 8.5 - 75 Seward Highway, mile 0 – 13 Hope Highway, and mile 37-59 of the Sterling Highway, consisting of 101.5 highway miles.
- The Service Area has .50 contracted FTE employees, and 5 appointed board members.

**Major Long Term Issues and Concerns:**

- Securing consistent, coordinated resources which can provide reliable responses to all emergencies along the highway corridor.
- Improving standardization, recruitment support and training opportunities.
- Managing available funding to best incentivize and improve emergency response.

**FY 2018 Accomplishments:**

- New service area established through Ordinance 2017-09, 5/16/17.
- Seated Service Area Board.
- Established an initial budget and secured funding.
- Identified and established the Service Area into 5 contract segments. Established 3 emergency response activities and minimum requirements for each.
- Initiated the personnel recruitment process.
- Distributed a Request for Information to potential response agencies.
- Prepared contract drafts for initial service planned for summer 2018.

**FY2019 New Initiatives:**

- Provide 100% response coverage for all segments through contracts with local agencies.
- Identify and address any service gaps and opportunities during first year.
- Develop metrics and an evaluation matrix to document effectiveness of the Service Area and contracted agencies.
- Evaluate second phase contracts based on performance and gap analysis.
- Identify and utilize grant opportunities.

**Performance Measures**

**Measures:**

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Contracted FTEs	N/A	N/A	.50	.50

**Priority/Goal:**

Consistent Emergency Medical / Fire Rescue response on the Highway Corridor

**Goal:**

100% contract coverage for all identified segments and emergency response activities

**Measures:**

Percent covered (contracted) per segment in fiscal year

Segment contract coverage*	FY2019 Benchmark		
	First Response	Fire Rescue	Ambulance transport
8.5 to 37 Seward Hwy	100%	100%	100%
37 to 55 Seward Hwy	100%	100%	100%
55 to 75 Seward Hwy	100%	100%	100%
0 to 13 Hope Hwy	100%	100%	100%
37 to 59 Sterling Hwy	100%	100%	100%

\*Pending contracts with area emergency response agencies are anticipated to be in place during FY2019.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 235**

**Department 51710 - Eastern Peninsula Highway Emergency Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	-
40130 Overtime	-	-	-	1,108	-	-	-
40210 FICA	-	-	-	1,707	-	-	-
40221 PERS	-	-	-	5,524	-	-	-
40321 Health Insurance	-	-	-	6,834	-	-	-
40322 Life Insurance	-	-	-	60	-	-	-
40410 Leave	-	-	-	2,418	-	-	-
40511 Other Benefits	-	-	-	84	-	-	-
Total: Personnel	-	-	-	41,735	-	-	-
<b>Supplies</b>							
42120 Computer Software	-	-	-	400	-	(400)	-100.00%
42210 Operating Supplies	-	-	-	2,000	1,854	(146)	-7.30%
42263 Training Supplies	-	-	-	500	2,000	1,500	300.00%
42410 Small Tools & Equipment	-	-	-	300	500	200	66.67%
Total: Supplies	-	-	-	3,200	4,354	1,154	36.06%
<b>Services</b>							
43011 Contractual Services	-	-	-	173,625	391,802	218,177	125.66%
43110 Communications	-	-	-	1,701	2,544	843	49.56%
43140 Postage and Freight	-	-	-	500	500	-	0.00%
43210 Transportation/Subsistence	-	-	-	6,212	3,800	(2,412)	-38.83%
43310 Advertising	-	-	-	1,000	1,000	-	0.00%
43510 Insurance Premium	-	-	-	520	800	280	53.85%
43610 Utilities	-	-	-	1,200	1,800	600	50.00%
43810 Rents & Operating Leases	-	-	-	200	200	-	0.00%
Total: Services	-	-	-	184,958	402,446	217,488	117.59%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	-	-	-	1,700	-	(1,700)	-100.00%
48720 Minor Office Furniture	-	-	-	900	-	(900)	-100.00%
Total: Capital Outlay	-	-	-	2,600	-	214,888	8264.92%
<b>Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,493</b>	<b>\$ 406,800</b>	<b>\$ 433,530</b>	<b>186.47%</b>

**Line-Item Explanations**

**42263 Training Supplies.** To assist with minimum training requirements.

**43011 Contractual Services.** Physician Sponsor contract (\$12,000), ambulance billing (\$2,100), volunteer training (\$8,000), Agency contracts (\$250,000), pass-thru ambulance billing (56,800), contracted personnel (\$57,902), and other miscellaneous small contracts (\$5,000). Service area was created during FY2018. Increase is due to providing a full year of services.

**43110 Communications.** Internet, wireless communication, and mobile data plans.

**43210 Transportation.** Mileage reimbursement for personnel and board members.

**43510 Insurance Premiums.** Coverage for workman's comp., property, liability, and other insurance.

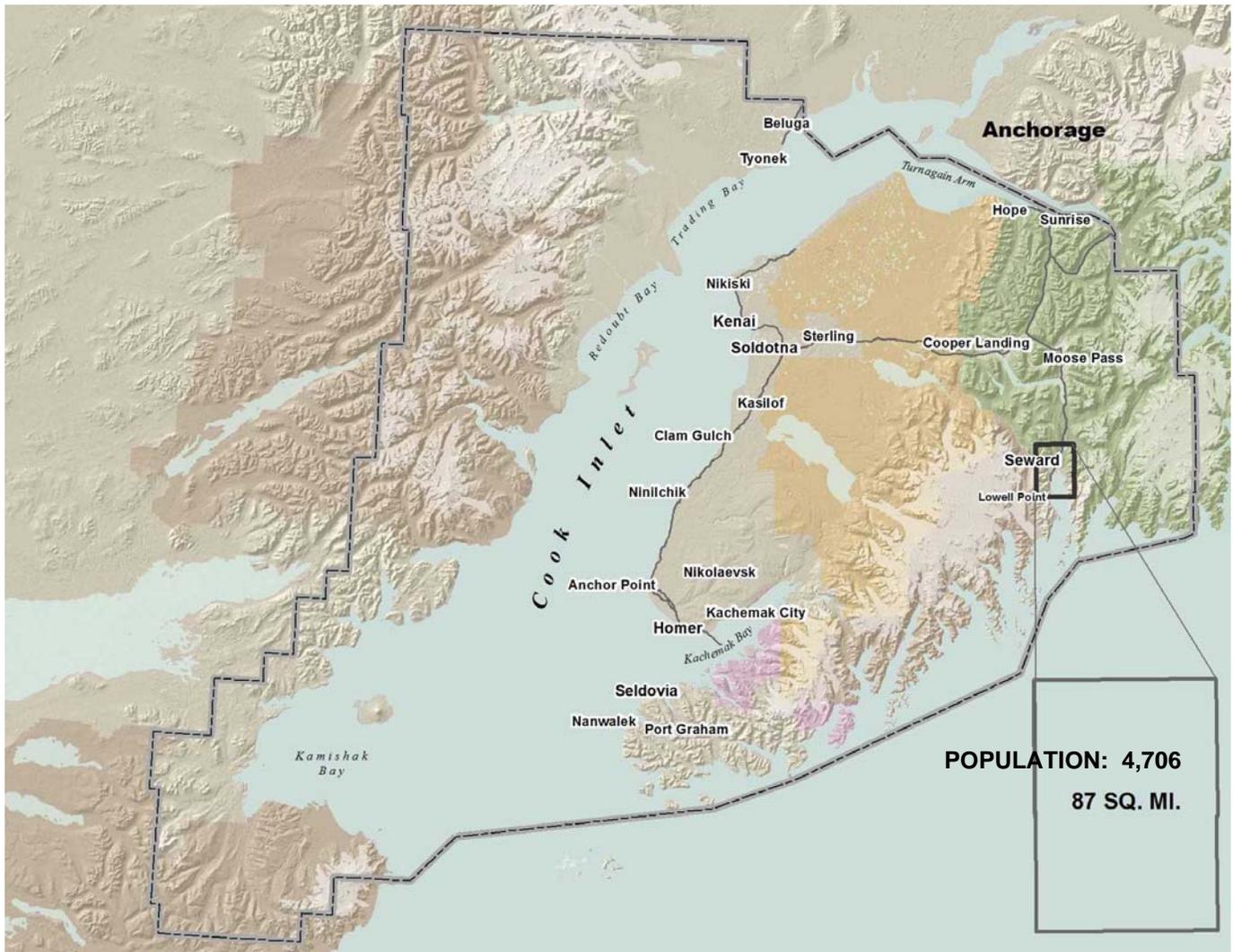
**43810 Rents and Operating Leases.** Fee to use the Cooper Landing Hall for meetings.

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## **Seward-Bear Creek Flood Service Area**

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms. The department is staffed by 1.5 permanent employees.

Revenue is raised through property tax. The mill rate is .75 mills for fiscal year 2019.



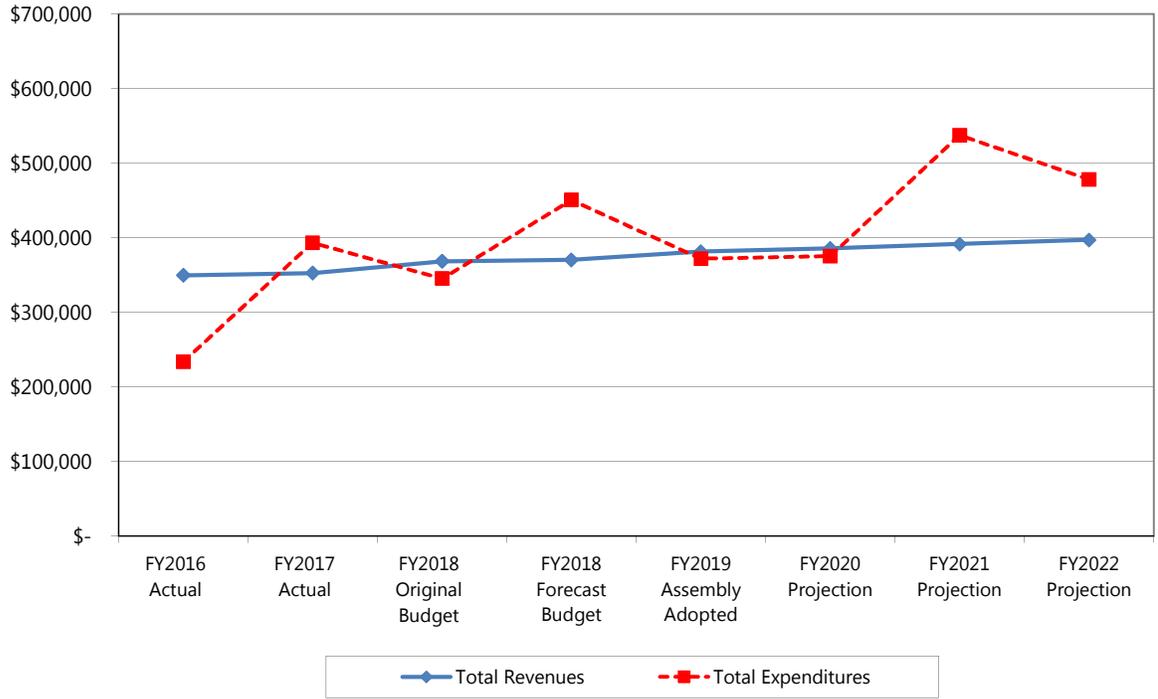
### **Board Members**

Regan Schwertfeger  
Robert (Bob) Reisner  
Jessica Gal  
Dwayne Atwood  
Randy Stauffer  
Orson Smith  
Mark Ganser

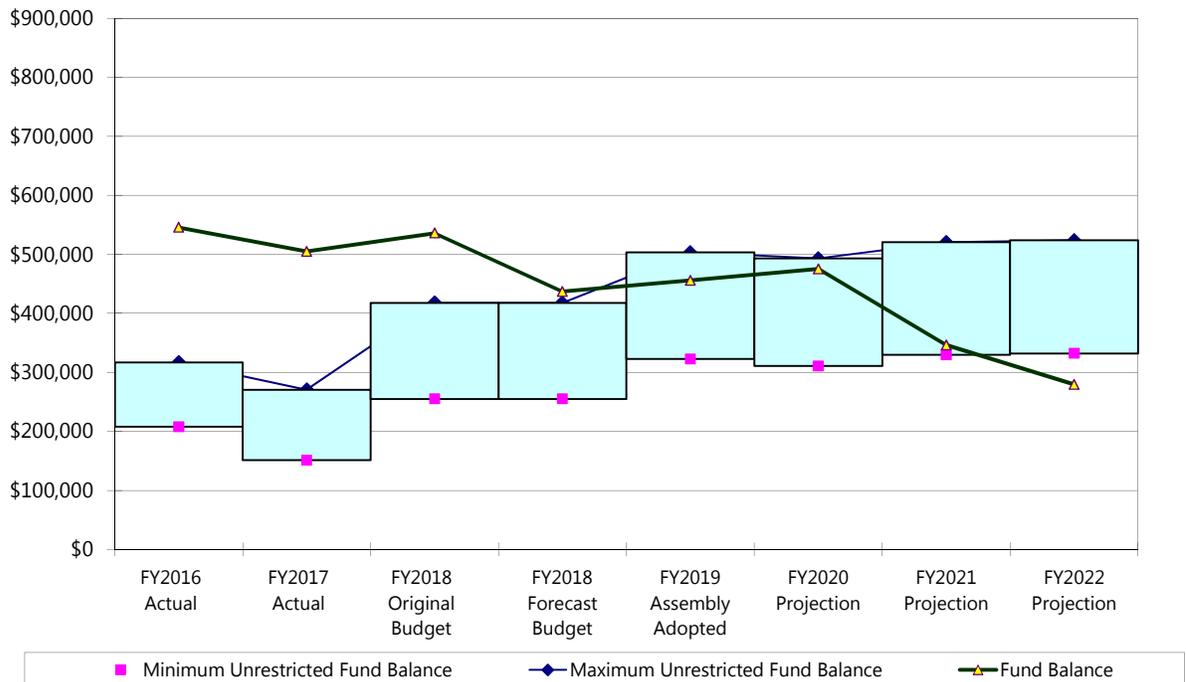
**Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	374,082	387,109	418,487	418,487	436,279	436,279	440,642	449,455
Personal	20,124	23,821	20,352	22,742	20,293	20,496	20,701	20,908
Oil & Gas (AS 43.56)	5,548	9,158	16,173	16,173	15,946	15,468	15,004	15,004
	<u>399,754</u>	<u>420,088</u>	<u>455,012</u>	<u>457,402</u>	<u>472,518</u>	<u>472,243</u>	<u>476,347</u>	<u>485,367</u>
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 280,604	\$ 291,450	\$ 313,865	\$ 313,865	\$ 327,209	\$ 327,209	\$ 330,482	\$ 337,091
Personal	15,752	18,540	14,959	16,715	14,915	15,065	15,215	15,367
Oil & Gas (AS 43.56)	4,161	6,868	12,130	12,130	11,960	11,601	11,253	11,253
Interest	726	872	682	682	708	708	714	727
Flat Tax	19,166	19,965	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	9,671	9,645	9,508	9,508	9,658	9,851	10,048	10,249
Total Property Taxes	<u>330,080</u>	<u>347,340</u>	<u>363,856</u>	<u>365,612</u>	<u>377,162</u>	<u>377,400</u>	<u>380,937</u>	<u>388,177</u>
State Revenue	2,341	3,282	-	-	-	-	-	-
Interest Earnings	12,257	1,959	4,685	4,685	4,369	8,544	10,695	9,094
Other Revenue	5,000	-	-	-	-	-	-	-
Total Revenues	<u>349,678</u>	<u>352,581</u>	<u>368,541</u>	<u>370,297</u>	<u>381,531</u>	<u>385,944</u>	<u>391,632</u>	<u>397,271</u>
Total Revenues and Operating Transfers	<u>349,678</u>	<u>352,581</u>	<u>368,541</u>	<u>370,297</u>	<u>381,531</u>	<u>385,944</u>	<u>391,632</u>	<u>397,271</u>
Expenditures:								
Personnel	80,101	91,328	165,966	177,449	167,207	170,551	174,815	180,059
Supplies	960	862	4,300	4,300	4,600	4,692	4,786	4,882
Services	54,518	259,825	147,640	241,545	179,134	179,134	332,717	269,371
Capital Outlay	867	589	2,400	2,400	2,000	2,040	2,081	2,123
Interdepartmental Charges	97,413	40,624	25,000	25,000	19,074	19,160	23,110	21,661
Total Expenditures	<u>233,859</u>	<u>393,228</u>	<u>345,306</u>	<u>450,694</u>	<u>372,015</u>	<u>375,577</u>	<u>537,509</u>	<u>478,096</u>
Total Expenditures and Operating Transfers	<u>233,859</u>	<u>393,228</u>	<u>345,306</u>	<u>450,694</u>	<u>372,015</u>	<u>375,577</u>	<u>537,509</u>	<u>478,096</u>
Net Results From Operations	115,819	(40,647)	23,235	(80,397)	9,516	10,367	(145,877)	(80,825)
Projected Lapse	-	-	7,717	12,412	9,287	9,293	16,979	13,819
Change in Fund Balance	115,819	(40,647)	30,952	(67,985)	18,803	19,660	(128,898)	(67,006)
Beginning Fund Balance	429,701	545,520	504,873	504,873	436,888	455,691	475,351	346,453
Ending Fund Balance	<u>\$ 545,520</u>	<u>\$ 504,873</u>	<u>\$ 535,825</u>	<u>\$ 436,888</u>	<u>\$ 455,691</u>	<u>\$ 475,351</u>	<u>\$ 346,453</u>	<u>\$ 279,447</u>

### Seward Bear Creek Flood Service Area Revenues and Expenditures



### Seward Bear Creek Flood Service Area Unrestricted Fund Balance



## Department Function

**Fund 259**

**Seward/Bear Creek Flood Service Area**

**Dept 21212**

**Mission**

The mission of the Seward/Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies, to reduce the risk of flood damage to private and public property.

**Program Description**

The Flood Service Area is responsible for providing flood planning and mitigation services to the Seward/ Bear Creek community. The Board is tasked to determine flood planning needs and to advise and facilitate flood hazard reduction measures.

**Major Long Term Issues and Concerns:**

*These could be addressed with a Hazard Mitigation Planning grant to complete a watershed-wide Sediment Management Plan:*

- The need for funding, partnerships, and plans for annual sediment and debris removal.
- Lack of areas outside the floodplain for gravel deposition or plans for utilization of removed debris.

*SBCFSA requests assistance with these long term issues:*

- The need for developable property outside the floodplain for residential housing and commercial expansion.
- KPB does not have site control at various critical flood mitigation sites within the service area.
- Replacement or relocation of the Forest Road Bridge over Lost Creek in the Old Mill subdivision.

**FY2018 Accomplishments**

- In partnership with the US Army Corps of Engineers, SBCFSA/ KPB will complete construction of a flood control revetment and recreational area for Salmon Creek (\$3.28 million total project cost, expected completion 6/13/18).
- Completed channel and embankment restoration at four project sites: Clear, Kwechak, Sawmill & Salmon Creeks.
- In partnership with KPB departments, established an Emerging Situation Policy to address rapidly developing incidents.
- Established board's Permit Review Policy and provided board training on No Adverse Impacts Managing Principle, KPB/USACE/AKF&G Regulations & Permitting.

**FY2019 New Initiatives:**

- Apply for Hazard Mitigation Planning Grant for a watershed-wide Sediment Management Plan to include streambed debris removal, deposition areas outside the floodplain, and plans for utilization of material.
- Establish benchmarks in high risk subdivisions for property owners to obtain lower cost evaluation certificates for the National Flood Insurance Program.
- Receive approval from Alaska State Department of Natural Resources for site-specific Sediment Management Plan on Sawmill Creek.
- Complete Local Hazard Mitigation Plan Update.

**Performance Measures**

**Priority/Goal:** Public Outreach and Education

**Goal:** Raise public awareness of floodplain risks, mitigation efforts, and national flood insurance program

- Objective:**
1. Send out educational mailing to all service area property owners
  2. Conduct Community Work Sessions/ Public meetings

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of bulk educational mailings	1	1	1	1
Number of community work sessions/ public meetings	2	2	2	2

**Measures:**

<b>Staffing</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Service Area staffing history	.75	.75	1.5	1.5
Water Resource Manager/ Project Manager (Interdepartmental Charge)	.68	.40	N/A	N/A

**Department Function**

**Fund 259**

**Seward/Bear Creek Flood Service Area - Continued**

**Dept 21212**

**Priority/Goal:** Flood Mitigation

**Goal:** Prioritize, plan, and facilitate flood mitigation projects

- Objective:**
1. Obtain grant funding for risk assessment or mitigation projects
  2. Complete in-stream and multi-agency mitigation projects

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Grant /Partnership mitigation funding applications	2	2	1	2
In-stream mitigation projects	2	2	4	3
Multi-agency mitigation projects	1	1	2	2

**Commentary**

The following information is the status of mitigation projects approved by the Service Area:

**In-stream mitigation projects (% completed during FY18)**

- Kwechak Creek (KC4) Embankment/ Channel Restoration (100%).
- Sawmill Creek Embankment/ Channel Restoration (100%).
- Clear Creek Embankment/ Channel Restoration (100%).
- Lost/ Salmon Creeks Confluence Restoration (20%)

**Multi-agency mitigation projects (% completed during FY18)**

- Kwechak Creek (KC11-12) Embankment/ Channel Restoration (100%).
- City of Seward Second Avenue Culvert Optimization (20%)

**Kenai Peninsula Borough  
Budget Detail**

**Fund 259**

**Department 21212 - Seward-Bear Creek Flood Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 38,794	\$ 44,113	\$ 85,957	\$ 92,707	\$ 83,185	\$ (2,772)	-3.22%
40120 Temporary Wages	-	1,121	-	-	-	-	-
40210 FICA	3,028	3,653	7,693	8,209	7,361	(332)	-4.32%
40221 PERS	11,407	13,844	19,673	21,158	19,034	(639)	-3.25%
40321 Health Insurance	22,307	23,239	41,034	43,666	47,424	6,390	15.57%
40322 Life Insurance	64	70	219	269	211	(8)	-3.65%
40410 Leave	4,334	5,143	11,150	11,150	9,704	(1,446)	-12.97%
40511 Other Benefits	167	145	240	290	288	48	20.00%
Total: Personnel	80,101	91,328	165,966	177,449	167,207	1,241	0.75%
<b>Supplies</b>							
42020 Signage Supplies	61	-	700	700	700	-	0.00%
42120 Computer Software	130	-	600	600	600	-	0.00%
42210 Operating Supplies	654	862	3,000	3,000	3,000	-	0.00%
42250 Uniforms	115	-	-	-	300	300	-
Total: Supplies	960	862	4,300	4,300	4,600	300	6.98%
<b>Services</b>							
43011 Contractual Services	38,974	240,844	125,000	216,890	160,000	35,000	28.00%
43019 Software Licensing	-	-	200	200	-	(200)	-100.00%
43110 Communications	1,045	2,138	2,232	2,365	2,232	-	0.00%
43140 Postage and Freight	695	704	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	2,200	3,431	6,800	8,682	2,238	(4,562)	-67.09%
43260 Training	180	1,340	800	800	1,160	360	45.00%
43310 Advertising	442	816	500	500	500	-	0.00%
43510 Insurance Premium	183	202	181	181	314	133	73.48%
43720 Equipment Maintenance	515	257	500	500	800	300	60.00%
43810 Rents and Operating Leases	9,994	9,943	10,027	10,027	10,430	403	4.02%
43920 Dues and Subscriptions	290	150	400	400	460	60	15.00%
Total: Services	54,518	259,825	147,640	241,545	179,134	31,494	21.33%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	140	-	1,800	1,790	1,400	(400)	-22.22%
48720 Minor Office Furniture	727	589	600	610	600	-	0.00%
Total: Capital Outlay	867	589	2,400	2,400	2,000	(400)	-16.67%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	98,236	41,225	25,000	25,000	10,000	(15,000)	-60.00%
60004 Mileage Ticket Credits	(823)	(601)	-	-	-	-	-
61990 Administrative Service Fee	-	-	-	-	9,074	9,074	-
Total: Interdepartmental Charges	97,413	40,624	25,000	25,000	19,074	(5,926)	-23.70%
<b>Department Total</b>	<b>\$ 233,859</b>	<b>\$ 393,228</b>	<b>\$ 345,306</b>	<b>\$ 450,694</b>	<b>\$ 372,015</b>	<b>\$ 26,709</b>	<b>7.73%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 259**

**Department 21212 - Seward-Bear Creek Flood Service Area - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes 3/4 time Service Area Coordinator and 3/4 time secretary.

Change: Decrease Service Area Coordinator from full time to 3/4 time.  
Increase Secretary from 1/2 time to 3/4 time.

**42020 Signage Supplies.** Posting signage at the Salmon Creek Flood Risk Management parking area and access road (not completed in FY2018).

**42120 Computer Software.** Adobe Pro and Nuance Dragon Pro software.

**42250 Uniforms.** Rain jacket and pants for staff.

**43011 Contractual Services.** Channel and embankment maintenance (\$20,000), flood restoration/ repair (\$15,000), bank stabilization/ revetment projects (\$20,000), cooperative project with City of Seward (\$75,000), sediment management (\$20,000), and emerging situations (\$10,000).

**43210 Transportation/Subsistence.** Travel to conferences, meetings, training opportunities for staff, and board meeting food allowance.

**43260 Training.** Registration fees for conferences or training for staff and board members. Floodplain management certification requires 16 continuing education credits every 2 years.

**43720 Equipment Maintenance.** Copier agreement.

**43810 Rents & Operating Leases.** Office space lease agreement includes 4% increase (\$10,342), and post box fee (\$88).

**48710 Minor Office Equipment.** Scheduled replacement of laptop computer including monitor/docking station (\$1,400).

**48720 Minor Office Furniture.** Four office chairs (\$600).

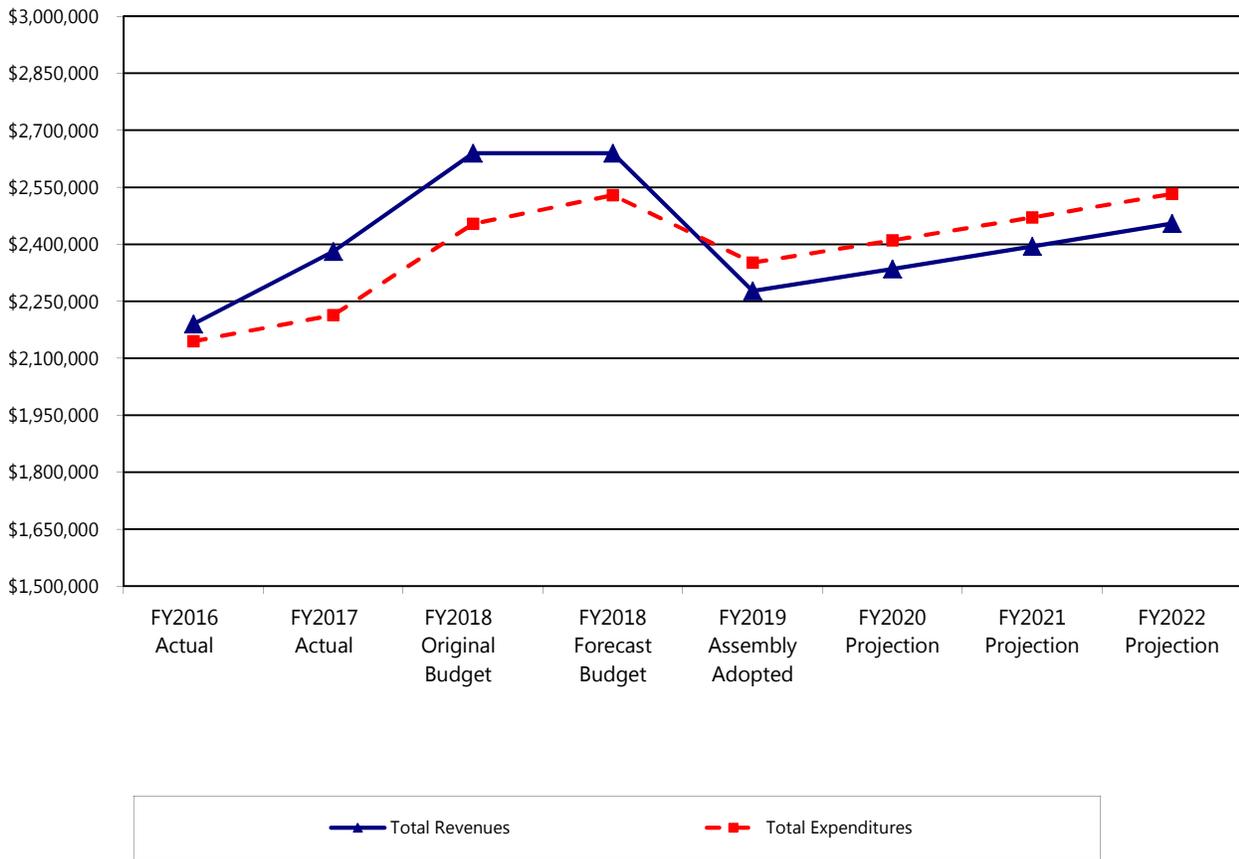
**60000 Charges (To) From Other Depts.** These are charges paid to the Purchasing & Contracting department for project management on SBCFSA projects.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, capital outlay and interdepartmental wage charges.

**Fund: 264 911 Communications - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
911 Charges	\$ 1,438,229	\$ 1,388,152	\$ 1,489,368	\$ 1,489,368	\$ 1,481,688	1,481,688	1,481,688	1,481,688
State Revenue	103,555	145,786	105,000	105,000	105,000	105,000	105,000	105,000
Other Revenue	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenues	1,691,784	1,683,938	1,744,368	1,744,368	1,736,688	1,736,688	1,736,688	1,736,688
Operating Transfers From:								
General Fund	265,826	456,368	650,000	650,000	300,000	350,000	400,000	450,000
Nikiski Fire Service Area	67,669	62,504	66,953	66,953	63,981	66,540	69,202	71,970
Anchor Point Fire & EMS	19,655	22,938	14,940	14,940	14,780	13,205	13,733	14,282
Central Emergency Service Area	134,212	139,557	146,612	146,612	145,204	151,012	157,052	163,334
Kachemak Emergency Service Area	10,728	15,737	17,175	17,175	16,530	17,191	17,879	18,594
Total Operating Transfers	498,090	697,104	895,680	895,680	540,495	597,948	657,866	718,180
Total Revenues and Operating Transfers	2,189,874	2,381,042	2,640,048	2,640,048	2,277,183	2,334,636	2,394,554	2,454,868
Expenditures:								
Personnel	1,483,798	1,486,311	1,565,789	1,565,789	1,589,881	1,629,628	1,670,369	1,712,128
Supplies	4,247	3,071	9,950	81,270	11,700	11,993	12,293	12,600
Services	544,165	613,209	668,808	668,808	620,716	636,234	652,140	668,444
Capital Outlay	10,280	-	88,102	91,782	34,035	34,886	35,758	36,652
Interdepartmental Charges	101,954	110,812	121,415	121,415	94,994	97,369	99,803	102,298
Total Expenditures	2,144,444	2,213,403	2,454,064	2,529,064	2,351,326	2,410,110	2,470,363	2,532,122
Total Expenditures and Operating Transfers	2,144,444	2,213,403	2,454,064	2,529,064	2,351,326	2,410,110	2,470,363	2,532,122
Net Results From Operations	45,430	167,639	185,984	110,984	(74,143)	(75,474)	(75,809)	(77,254)
Projected Lapse	-	-	73,622	75,872	70,540	72,303	74,111	75,964
Change in Fund Balance	45,430	167,639	259,606	186,856	(3,603)	(3,171)	(1,698)	(1,290)
Beginning Fund Balance	92,984	138,414	306,053	306,053	492,909	489,306	486,135	484,437
Ending Fund Balance	\$ 138,414	\$ 306,053	\$ 565,659	\$ 492,909	\$ 489,306	486,135	484,437	483,147
Fund Balance Designation:								
Restricted	\$ 584,842	\$ 386,209	\$ 361,494	\$ 361,494	320,147	240,724	122,273	(36,181)
Unrestricted	(446,428)	(80,156)	204,165	131,415	169,159	245,411	362,164	519,328
Ending Fund Balance	\$ 138,414	\$ 306,053	\$ 565,659	\$ 492,909	\$ 489,306	486,135	484,437	483,147

### 911 Program Revenues & Expenditures



## Department Function

**Fund 264**

**911 Communications**

**Dept 11255**

**Mission**

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

**Program Description**

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

The costs shown are approximately 60% of the total cost of operating the 911 program for the Kenai Peninsula. The State of Alaska Department of Public Safety budgets and pays for the other cost.

**Major Long Term Issues and Concerns:**

- Adequate staffing levels for 24/7 9-1-1 operation in order to provide sufficient coverage and minimize liability.

- Current governance structure of SPSCC.
- Implement police protocol, standardizing all three disciplines (Police/Fire/EMS).

**FY2018 Accomplishments:**

- Trained two new hires throughout entire fiscal year.
- Deployed six new Motorola 7500 radio consoles
- Dispatch remodel/console expansion from six to eight consoles and new flooring.
- 911 Quality Assurance position added-implementation of consistent review and feedback of medical calls-monthly meetings with sponsoring physician
- Obtained grant funding for CAD upgrade and interface with pager alerting system with fire service areas

**FY2019 New Initiatives:**

- Institute employee recognition/appreciation program.
- Create dispatch user group including all agencies dispatched by SPSCC.
- Continue 911 education program in schools and expand to health care facilities
- Establish 911 dispatch review committee to review medical protocols and policy needs/change
- Coordinate dispatchers to attend call review meetings with fire service areas

**Performance Measures**

**Priority/Goal:** Public Safety Communications

**Goal:** To deliver the highest level of professional service to the public, emergency responders and external agencies.

**Objective:**

1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

**Measure:**

	Benchmark	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Average 9-1-1 time to answer	:10	:08	:08	:08	:08

**Priority/Goal:** Training

**Goal:** Educate our staff

**Objective:** Have all staff complete and pass EMD and EFD classes and receive certification.

**Measure:**

	Benchmark	FY2016 Actual	FY2017 Actual	FY2018 Estimated	FY2019 Estimated
Percent of staff passing EMD, EFD classes	100%	100%	100%	100%	100%

<b>Department Function</b> <b>Fund 264</b> <b>911 Communications - Continued</b> <b>Dept 11255</b>
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	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	12.5	12.5	13	13

	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Total 9-1-1 calls received	28,821	27,022	27,832	28,666
Wireless 9-1-1 calls	20,557 (71%)	18,915 (70%)	19,482 (70%)	20,666 (70%)
Wireline 9-1-1 calls	8,264 (29%)	8,107 (30%)	8,350 (30%)	8,559(30%)
Average 9-1-1 call duration	2:27	2:37	2:37	2:37
Average 9-1-1 time to answer	:08	:08	:08	:08

	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
CAD (Computer Aided Dispatch) calls for service law enforcement	63,134	62,858	62,858	62,858
CAD (Computer Aided Dispatch) calls for service EMS/Fire	4,569	4,455	4,499	4,544

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
E911 Surcharge	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

**Kenai Peninsula Borough  
Budget Detail**

**Fund 264  
Department 11255 - 911 Communications**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 720,997	\$ 724,854	\$ 842,039	\$ 842,039	\$ 852,107	\$ 10,068	1.20%
40120 Temporary Wages	1,975	475	-	-	-	-	-
40130 Overtime Wages	83,574	75,318	54,090	54,090	54,473	383	0.71%
40210 FICA	67,332	67,004	78,473	78,473	79,991	1,518	1.93%
40221 PERS	241,511	228,561	203,024	203,024	206,103	3,079	1.52%
40321 Health Insurance	264,420	270,550	281,376	281,376	284,544	3,168	1.13%
40322 Life Insurance	1,203	1,271	2,109	2,109	2,139	30	1.42%
40410 Leave	101,245	100,473	102,950	102,950	108,796	5,846	5.68%
40511 Other Benefits	1,541	17,805	1,728	1,728	1,728	-	0.00%
Total: Personnel	1,483,798	1,486,311	1,565,789	1,565,789	1,589,881	24,092	1.54%
<b>Supplies</b>							
42120 Computer Software	-	206	300	71,620	300	-	0.00%
42210 Operating Supplies	3,367	507	4,300	4,300	3,000	(1,300)	-30.23%
42263 Training Supplies	15	361	1,100	1,100	1,100	-	0.00%
42310 Repair/Maintenance Supplies	865	1,997	4,250	4,250	5,850	1,600	37.65%
42410 Small Tools	-	-	-	-	1,450	1,450	-
Total: Supplies	4,247	3,071	9,950	81,270	11,700	1,750	17.59%
<b>Services</b>							
43011 Contractual Services	173,008	172,046	179,150	179,150	179,150	-	0.00%
43019 Software Licensing	184,176	173,740	204,515	204,515	205,450	935	0.46%
43110 Communications	111,514	94,814	135,270	135,270	140,220	4,950	3.66%
43210 Transportation/Subsistence	7,777	3,447	10,400	10,400	10,000	(400)	-3.85%
43260 Training	1,689	1,185	9,360	9,360	8,860	(500)	-5.34%
43510 Insurance Premium	5,386	5,923	5,923	5,923	5,362	(561)	-9.47%
43610 Utilities	47,763	51,278	51,660	51,660	51,660	-	0.00%
43720 Equipment Maintenance	-	-	3,361	3,361	3,413	52	1.55%
43780 Building/Ground Maintenance	12,177	11,138	14,600	14,600	15,100	500	3.42%
43812 Equipment Replacement Payment	-	98,963	53,527	53,527	459	(53,068)	-99.14%
43920 Dues and Subscriptions	675	675	1,042	1,042	1,042	-	0.00%
Total: Services	544,165	613,209	668,808	668,808	620,716	(48,092)	-7.19%
<b>Capital Outlay</b>							
48120 Major Office Equipment	-	-	81,713	83,793	26,100	(55,613)	-68.06%
48710 Minor Office Equipment	8,556	-	4,789	6,389	6,335	1,546	32.28%
48720 Minor Office Furniture	1,724	-	1,600	1,600	1,600	-	0.00%
Total: Capital Outlay	10,280	-	88,102	91,782	34,035	(54,067)	-61.37%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	102,806	110,812	122,215	122,215	95,794	(26,421)	-21.62%
60004 Mileage Ticket Credits	(852)	-	(800)	(800)	(800)	-	-
Total: Interdepartmental Charges	101,954	110,812	121,415	121,415	94,994	(26,421)	-21.76%
<b>Department Total</b>	<b>\$ 2,144,444</b>	<b>\$ 2,213,403</b>	<b>\$ 2,454,064</b>	<b>\$ 2,529,064</b>	<b>\$ 2,351,326</b>	<b>\$ (102,738)</b>	<b>-4.19%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 264**

**Department 11255 - 911 Communications - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Communications Center Senior Manager, 3 Shift Supervisors, and 7 Public Safety Dispatchers, 1 Quality Assurance Specialist/Administrative Assistant, and 1 Emergency Management Technical Specialist (IT).

**42310 Repair/Maintenance Supplies.** 75% of cost for power module for ERC (75% = \$3,750)(the remaining 25% to be covered by OEM) and spare parts not under warranty or support (\$1,000), and water fountain (\$1,100).

**42410 Small Tools.** Purchase of dispatch headsets (\$900), new phone for IT Specialist office (\$400), and dispatch keyboards (\$150).

**43011 Contractual Services.** Payments to cities for E911 services (\$158,400), custodial (\$3,600), EMD sponsoring physician (\$11,000), and telelanguage services (\$150), KPB hosted EMD and EFD courses (\$6,000).

**43019 Software Licensing.** MicroData technical support call handling annual maintenance (\$58,430), and 911 Datamaster ALI/GIS database software tech support and licensing (\$32,000), security camera software renewal, (\$160), CAD software maintenance (\$67,440), EMD, EFD, AQUA protocol software and cardset support and updates-additional sixth license (\$13,100) for City of Kenai (\$2,870), VMWare renewal foundation for 911 servers (\$5,600), Cisco network appliances, Windows Server 2016 (\$5,000), SQL licensing for V Center (\$6,000), Equal Logic SAN support (\$2,100), Solarwinds software maintenance (\$350), AudioCodes Voice Gateways annual technical support & hardware support (\$4,400), Microdata professional services for workstation refresh-six stations (\$8,000).

**43110 Communications.** Dedicated long distance circuits, trunks, and data lines and connectivity (\$132,900), TLS circuit at 20Mbps (\$5,520), cell phone stipend for IT Specialist (\$900), cell phone stipend for Senior Manager (\$900).

**43210 Transportation/Subsistence.** Travel costs and lodging for yearly conferences with subject matter pertaining to 911, public safety, and emerging technologies.

**43260 Training.** Annual NAED Navigator conference for 911 staff (\$540), New World Systems CAD conference (\$2,000), NAED training for EMD/EFD certification/recertification (\$1,320), BLS (\$500), annual NENA conference for 911 Manager (\$600), ASEC (\$400), miscellaneous staff training (\$3,500).

**43720 Equipment Maintenance.** Maintenance agreement for fax and printers (\$1,250), IBM hardware maintenance contract (\$1,075), and other miscellaneous maintenance (\$1,088).

**43780 Building/Grounds Maintenance.** Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator/building maintenance (\$9,500), and snow removal (\$2,500).

**48120 Office Equipment.** Cisco router and switch replacement (\$10,000), six Dell Optiplex workstations (\$7,600), and Audiocodes Median Voice Gateways x 2 software and hardware support (\$8,500).

**48710 Minor Office Equipment.** Equallogic SAN (\$385), APC workstation UPS replacements (\$1,050), Elo Touchscreen Monitor Replacements (\$4,500), and SIP Phone for Emergency Mobile Van (\$400).

**48720 Minor Office Furniture.** Replace 24/7 dispatch chairs (\$1,600).

**60000 Charges (To) From Other Departments.** These are charges from Resource Planning for 95% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management. Reduced due to Addressing Officer going from full-time to 3/4 time.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
SAN Replication/ data protection **	\$ 460	\$ 460	\$ 459	\$ 920
911 dispatch radio consoles (partial funding)	32,333	-	-	-
Server	11,312	-	-	-
Server	9,422	3,799	-	-
Hardware for Server	-	49,268	-	-
	<u>\$ 53,527</u>	<u>\$ 53,527</u>	<u>\$ 459</u>	<u>\$ 920</u>

\*\* An 85/15 split is being billed to the IT Department and 911 fund respectively for this hardware.

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## ***Recreation Service Areas***

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

**North Peninsula Recreation Service Area** - this service area provides recreation services for the residents of Nikiski and Tyonek.

**Seldovia Recreational Service Area** - this service area provides recreational services for the residents of Seldovia.

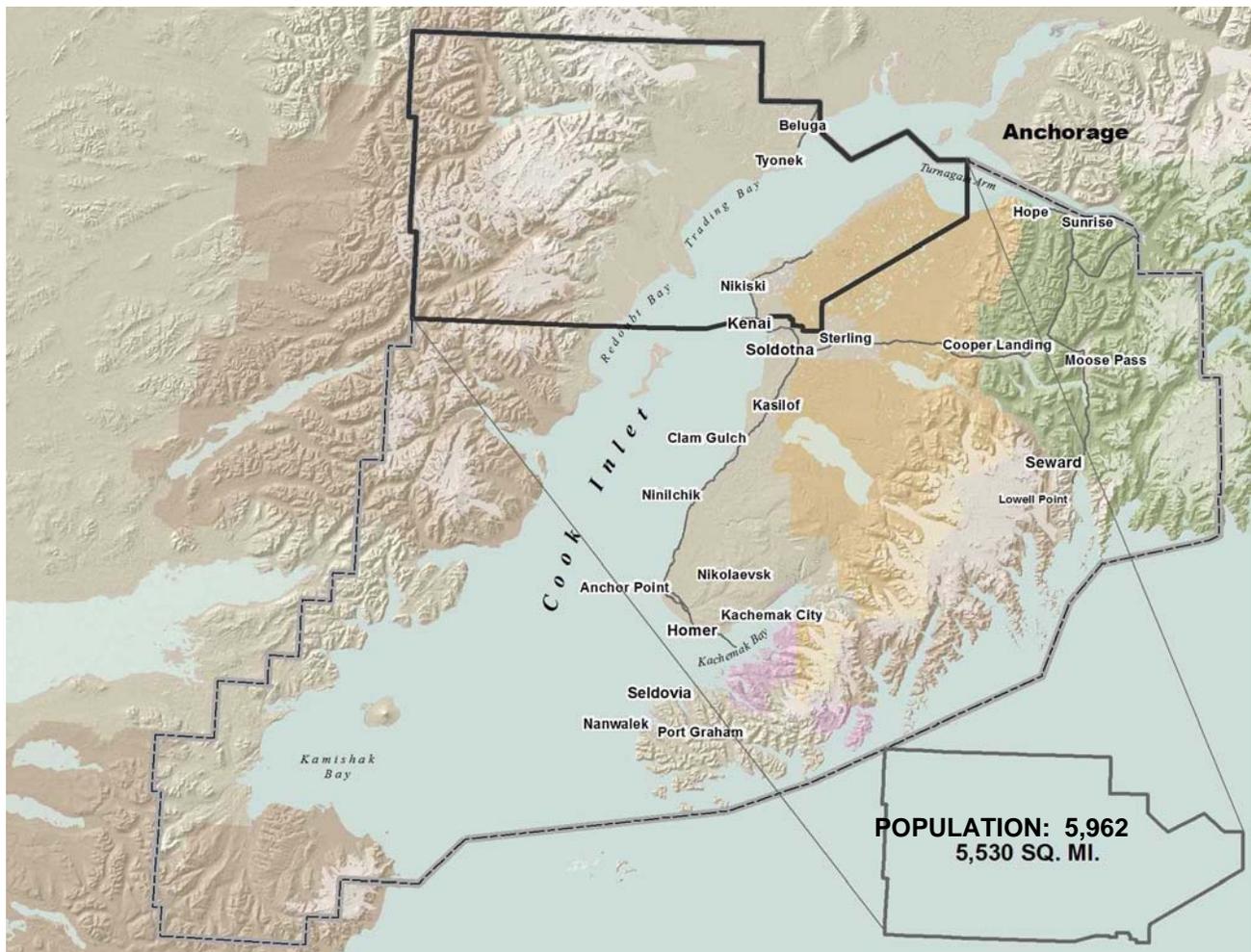
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## North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 9.5 permanent employees. Programs include basketball, volleyball, flag football, pickle ball, kickball, hockey, teen night, open gym activities, community classes and aquatic programs. The service area sponsors "Family Fun in the Midnight Sun" in June as a community wide event. The Boys & Girls Club of South Central Alaska is contracted to provide the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, trail systems, skateboard park, racquetball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and banquet room and classroom/training spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2019 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



### **Board Members**

Stacy Oliva, Chair

Michele Carver, Vice Chair

Felix Martinez

Timothy Johnson

Paul Lorenzo

Recreation Director: Rachel Parra

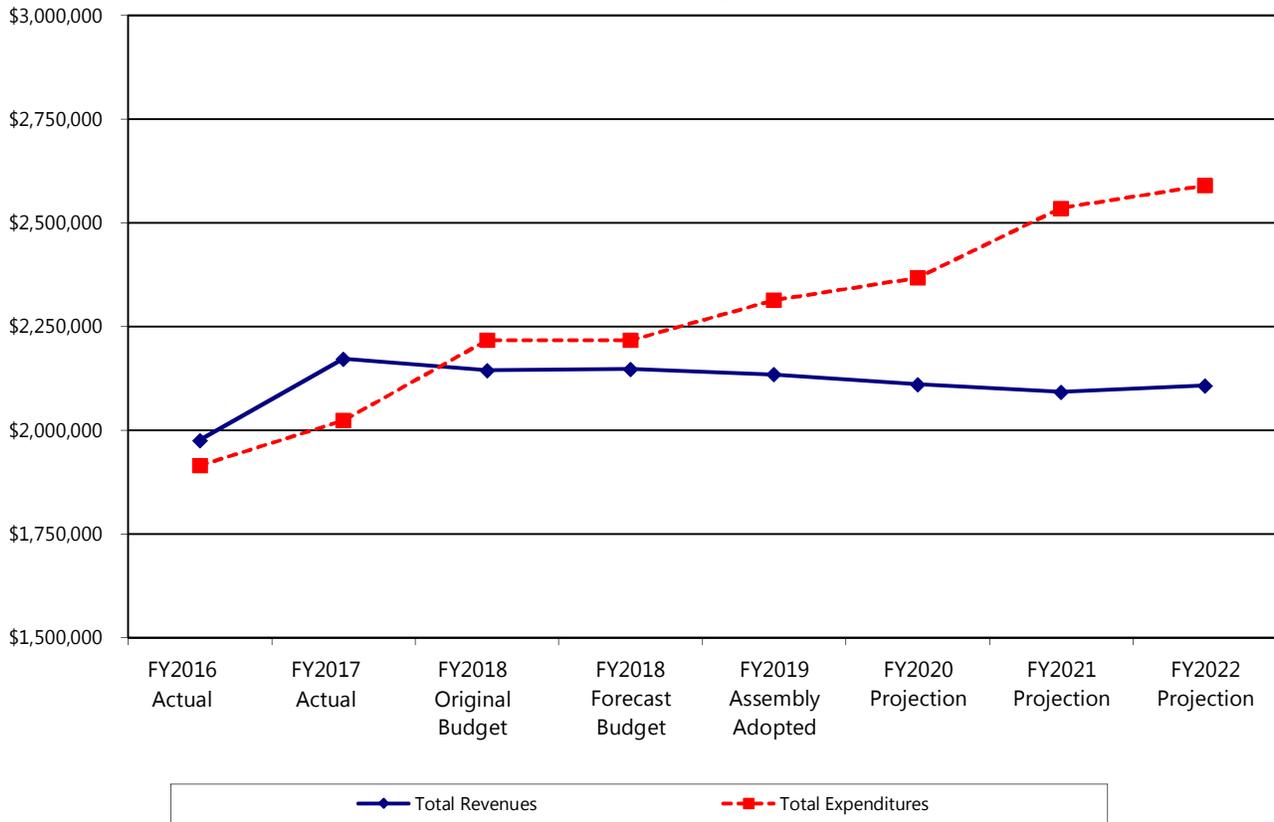
Recreation Supervisor: Jackie Cason

Pool Supervisor: Nigel LaRicca

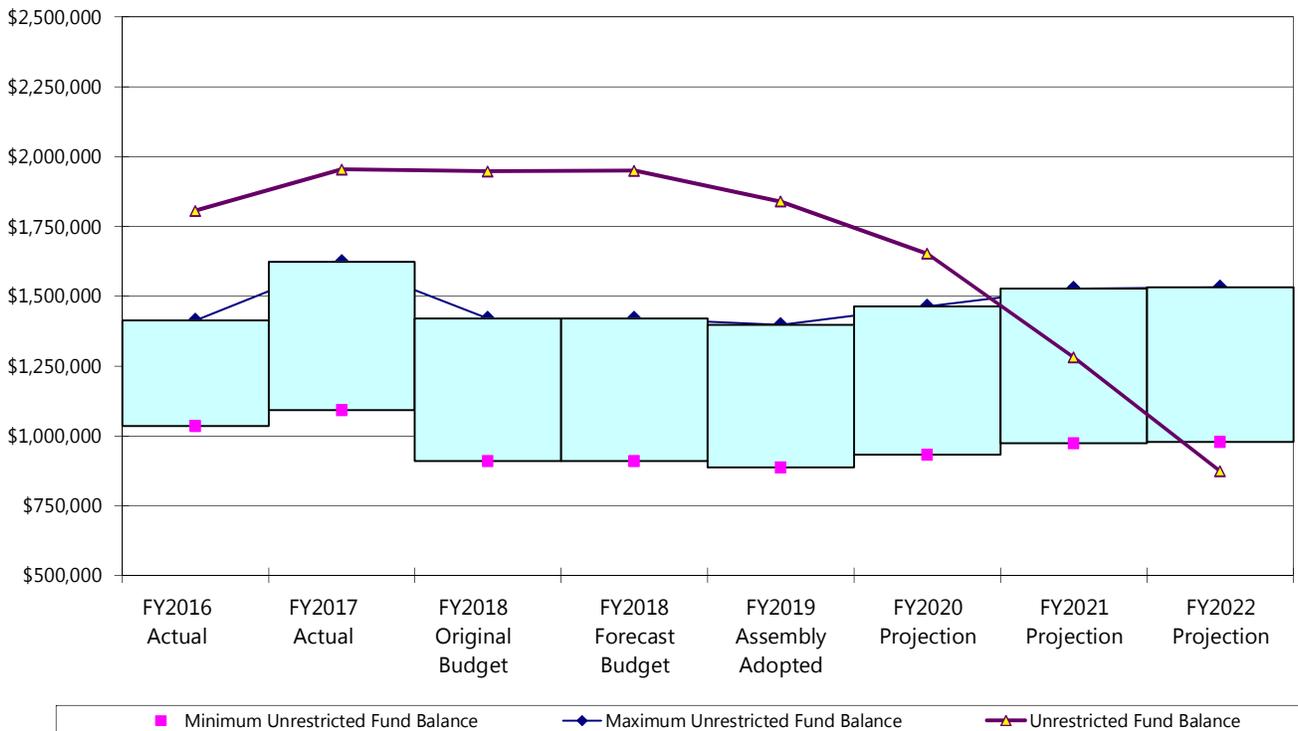
## Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	678,459	732,975	747,499	747,939	665,782	665,782	672,440	685,889
Personal	43,754	47,148	43,031	45,752	44,262	44,705	45,152	45,604
Oil & Gas (AS 43.56)	939,865	1,145,463	1,084,447	1,084,447	1,147,184	1,112,768	1,079,385	1,079,385
	<u>1,662,078</u>	<u>1,925,586</u>	<u>1,874,977</u>	<u>1,878,138</u>	<u>1,857,228</u>	<u>1,823,255</u>	<u>1,796,977</u>	<u>1,810,878</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 677,451	\$ 729,072	\$ 747,499	\$ 747,939	\$ 665,782	\$ 665,782	\$ 672,440	\$ 685,889
Personal	47,199	45,262	42,170	44,837	43,377	43,811	44,249	44,692
Oil & Gas (AS 43.56)	939,865	1,134,850	1,084,447	1,084,447	1,147,184	1,112,768	1,079,385	1,079,385
Interest	1,433	1,492	6,509	6,509	6,769	7,040	7,322	7,615
Flat Tax	2,975	2,989	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	18,888	19,075	19,082	19,082	18,982	19,362	19,749	20,144
Total Property Taxes	<u>1,687,811</u>	<u>1,932,740</u>	<u>1,903,372</u>	<u>1,906,479</u>	<u>1,885,759</u>	<u>1,852,501</u>	<u>1,826,958</u>	<u>1,841,614</u>
State Revenue	29,548	24,567	-	-	-	-	-	-
Interest Earnings	51,113	4,453	29,238	29,238	29,256	34,493	37,188	33,623
Other Revenue	206,744	210,058	211,589	211,589	219,089	223,471	227,940	232,499
Total Revenues	<u>1,975,216</u>	<u>2,171,818</u>	<u>2,144,199</u>	<u>2,147,306</u>	<u>2,134,104</u>	<u>2,110,465</u>	<u>2,092,086</u>	<u>2,107,736</u>
Total Revenues and Other Financing Sources	<u>1,975,216</u>	<u>2,171,818</u>	<u>2,144,199</u>	<u>2,147,306</u>	<u>2,134,104</u>	<u>2,110,465</u>	<u>2,092,086</u>	<u>2,107,736</u>
Expenditures:								
Personnel	1,115,201	1,166,710	1,226,243	1,226,243	1,242,074	1,266,915	1,298,588	1,337,546
Supplies	109,259	118,815	126,700	124,850	134,600	137,292	140,038	142,839
Services	495,738	492,090	518,511	518,511	528,831	528,831	539,408	550,196
Capital Outlay	21,006	21,772	21,280	23,130	10,200	10,404	10,612	10,824
Interdepartmental Charges	(1,690)	(600)	(600)	(600)	47,893	48,586	49,716	51,035
Total Expenditures	<u>1,739,514</u>	<u>1,798,787</u>	<u>1,892,134</u>	<u>1,892,134</u>	<u>1,963,598</u>	<u>1,992,028</u>	<u>2,038,362</u>	<u>2,092,440</u>
Operating Transfers To:								
Capital Projects Fund	175,000	225,000	325,000	325,000	350,000	375,000	375,000	375,000
Debt Service	-	-	-	-	-	-	122,000	122,000
Total Operating Transfers	<u>175,000</u>	<u>225,000</u>	<u>325,000</u>	<u>325,000</u>	<u>350,000</u>	<u>375,000</u>	<u>497,000</u>	<u>497,000</u>
Total Expenditures and Operating Transfers	<u>1,914,514</u>	<u>2,023,787</u>	<u>2,217,134</u>	<u>2,217,134</u>	<u>2,313,598</u>	<u>2,367,028</u>	<u>2,535,362</u>	<u>2,589,440</u>
Net Results From Operations	60,702	148,031	(72,935)	(69,828)	(179,494)	(256,563)	(443,276)	(481,704)
Projected Lapse	-	-	66,225	66,225	68,726	69,721	71,343	73,235
Change in Fund Balance	60,702	148,031	(6,710)	(3,603)	(110,768)	(186,842)	(371,933)	(408,469)
Beginning Fund Balance	1,745,278	1,805,980	1,954,011	1,954,011	1,950,408	1,839,640	1,652,798	1,280,865
Ending Fund Balance	<u>\$ 1,805,980</u>	<u>\$ 1,954,011</u>	<u>\$ 1,947,301</u>	<u>\$ 1,950,408</u>	<u>\$ 1,839,640</u>	<u>\$ 1,652,798</u>	<u>\$ 1,280,865</u>	<u>\$ 872,396</u>

### North Peninsula Recreation Revenues and Expenditures



### North Peninsula Recreation Unrestricted Fund Balance



## Department Function

**Fund 225**

**North Peninsula Recreation Service Area**

**Dept 61110**

**Mission**

To provide recreational opportunities for the public and promote health and safety through education, participation, and recreation. To maintain and operate recreational facilities and open spaces for recreational, educational, and civic purposes.

**Program Description**

NPRSA operates and maintains the following facilities: Nikiski Pool, Exercise Room with Racquetball/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails, Poolside Trails, Disc Golf Course, Multi-Purpose Fields, Community Playgrounds, Skate Park, and the Nikiski Community Recreation Center (NCRC).

**Major Long Term Issues and Concerns:**

- Maintain sustainable services, programs and continued operations with increased costs of operations.
- Challenges with temporary staff limitations and retention.
- Challenges with expanding services/programs on a status quo budget.
- Funding a sustainable long term capital improvement plan.
- Impact of Alaska Gas Development Corporation project in Nikiski.
- FY2021—bond or governmental loan for capital maintenance needs.

**FY2018 Accomplishments:**

Administration

- Converted all membership passes/punch cards to digital format.
- Nikiski Pool Admissions Policy was amended to include "Residents" in addition to "Property Owners".
- Continued initiative to go paperless. Converted service area documents into electronic format.
- Implemented electronic registration process for aquatic classes.
- Developed reporting queries for revenue and attendance.

Operations

- Completed the NCRC Sidewalks Replacement Project.
- Water Safety Course provided for all Nikiski North Star 3<sup>rd</sup> grade students.
- Supervisors volunteered for Junior Achievement Day at the Nikiski North Star Elementary School.
- Addition of adult fitness and art classes.
- Addition of new aquatic classes, programs and events.

**FY2019 New Initiatives:**

- Increase community awareness and partnerships within community. Seek sponsorships to offset costs.
- Reduce temporary maintenance hours (990hrs) and convert 30-hour Maintenance Operator to 40-hour.
- Utilize NPRSA 10-year Master Plan to guide planning for services, programs and capital projects.
- Evaluate service area fee structure and increase membership opportunities.
- Work with home school organizations to develop programs.

**Performance Measures**

**Priority/Goal:** Staff

**Goal:** Maintain appropriate staff levels for continued operations of programs and services.

- Objective:**
1. Evaluate permanent staff scheduling for efficient and effective operations of NPRSA facilities.
  2. Increase recruitment of volunteers for additional class and program instruction.

**Measures:**

Staffing History	Benchmark	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Permanent Staff	9.25	9.25	9.25	9.25	9.50
Temporary Staff (FTEs)	7.4	7.4	7.4	7.4	7.0
Total Staff Hours	31,000	30,916	33,004	33,000	32,500
Estimated # Volunteers / Volunteer Hours	600-800 / 900-1,200	520 / 868	562 / 973	696 / 1,280	700 / 1,100

**Department Function**

**Fund 225**

**North Peninsula Recreation Service Area - Continued**

**Dept 61110**

<b>Staff Certifications/License</b>					
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	25-30	26	27	26-29	25-30
ARC Professional CPR/First Aid/AED	8-10	10	10	9	12
ARC Water Safety Instructor / Lifeguard Instructor	6 / 1	6 / 1	4 / 1	5 / 1	6 / 1
NRPA Certified Pool Operator	8	8	8	7	8
NRPA Aquatic Facility Operator	2	2	2	2	2
NRPA Certified Playground Safety Inspector	1	1	1	1	1
Safe Sport & Concussion Training	10-12	11	12	10	10-12

**Priority/Goal:** Attendance—Programs/Classes/Events/Facility Use

**Goal:** Increase participation and attendance of NPRSA facilities, programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
  2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
  3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

**Measures:**

<b>Attendance/Participation</b>	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Nikiski Pool	53,000	49,097	47,149	50,000	50,000
Sports Leagues	350	433	654	650	650
Courts & Exercise	2,000	1,594	1,496	1,500	1,500
Summer Day Camp/Seasonal Camps	400	462	354	400	400
NCRC Attendance	3,000	2,467	2,180	2,500	2,500
NCRC Rentals / Attendance	125 / 10,000	124 / 9,681	158 / 7,987	125 / 8,000	125 / 8,000
Various Recreation Programs and Events Attendance	2,700	2,749	2,905	3,000	3,000

**Priority/Goal:** Community Events

**Goal:** Enhance the services of NPRSA by providing additional community events and programs.

- Objective:**
1. Increase the number of new community events and programs annually.
  2. Develop special events to promote seasonal programming for aquatics and recreation.
  3. Collaborate with local organizations and businesses to offer diverse programs.

**Measures:**

<b>Community Events &amp; Special Programs</b>	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Recreation	25	21	23	24	27
Aquatics	8	4	6	8	9

## Department Function

**Fund 225**

**North Peninsula Recreation Service Area - Continued**

**Dept 61110**

### Commentary

The North Peninsula Recreation Service Area has scheduled two capital projects for the FY2019 budget: Replacement of the water pressure tank at the Nikiski Pool and remodel of the Nikiski Community Recreation Center (NCRC).

The water pressure tank at the Nikiski Pool is original to its structure placing its age at over 25 years old. Replacement of the system is required to maintain operations at the facility. An inspection performed in December 2017 recommended replacement within six months due to extensive corrosion and stressed areas of the tank.

The NCRC facility is more than 50 years old and still exists in most areas as an elementary school, which is not ideally functional for a community center. Remodeled rooms and public areas would create a more functional and desirable center for the community. It would provide a better venue to allow the service area to offer programs as requested in the NPRSA Masterplan. The remodel would also provide a more controlled admissions area for added security.

The North Peninsula Recreation Service Area continues to maintain a high level of quality programs and services for the community. Service Area goals include:

- Ensure that existing recreation services and infrastructure are sustainable into the future
- Enhance the quality, functionality and maintain existing facilities and grounds.
- Lead collaborative efforts with others to address challenges and create opportunities to benefit our recreation services based on the values of community.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 225**

**Department 61110 - North Peninsula Recreation Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 476,001	\$ 516,421	\$ 526,575	\$ 526,575	\$ 545,785	\$ 19,210	3.65%
40120 Temporary Wages	147,465	162,630	202,735	202,735	187,885	(14,850)	-7.32%
40130 Overtime Wages	3,673	3,139	5,433	5,433	5,609	176	3.24%
40210 FICA	51,668	56,778	62,933	62,933	63,610	677	1.08%
40221 PERS	143,963	144,389	120,886	120,886	125,335	4,449	3.68%
40321 Health Insurance	220,329	201,930	234,480	234,480	237,120	2,640	1.13%
40322 Life Insurance	789	866	1,330	1,330	1,380	50	3.76%
40410 Leave	69,751	77,769	70,431	70,431	73,910	3,479	4.94%
40511 Other Benefits	1,562	2,788	1,440	1,440	1,440	-	0.00%
Total: Personnel	1,115,201	1,166,710	1,226,243	1,226,243	1,242,074	15,831	1.29%
<b>Supplies</b>							
42120 Computer Software	270	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	61,927	56,677	69,700	63,850	69,700	-	0.00%
42230 Fuel, Oils and Lubricants	2,396	3,324	6,500	6,500	6,500	-	0.00%
42250 Uniforms	1,742	2,305	2,400	2,400	2,400	-	0.00%
42310 Repair/Maint Supplies	32,606	39,563	36,500	36,500	39,500	3,000	8.22%
42360 Motor Vehicle Supplies	1,014	2,731	1,000	4,000	2,000	1,000	100.00%
42410 Small Tools & Equipment	3,088	5,704	1,000	2,000	4,900	3,900	390.00%
42960 Recreational Supplies	6,216	8,511	8,600	8,600	8,600	-	0.00%
Total: Supplies	109,259	118,815	126,700	124,850	134,600	7,900	6.24%
<b>Services</b>							
43011 Contractual Services	32,975	32,414	36,364	36,364	31,705	(4,659)	-12.81%
43014 Physical Examinations	250	250	500	500	500	-	0.00%
43019 Software Licensing	2,525	3,453	3,475	3,475	3,475	-	0.00%
43110 Communications	7,208	7,766	9,200	9,200	9,200	-	0.00%
43140 Postage and Freight	205	614	2,000	1,300	1,500	(500)	-25.00%
43210 Transportation/Subsistence	11,877	7,792	7,324	7,324	6,189	(1,135)	-15.50%
43260 Training	3,413	1,153	1,435	1,435	1,435	-	0.00%
43310 Advertising	9,641	10,910	9,300	9,300	9,300	-	0.00%
43410 Printing	589	285	1,500	175	1,000	(500)	-33.33%
43510 Insurance Premium	59,526	79,191	81,571	81,571	82,235	664	0.81%
43610 Utilities	220,107	277,248	292,362	282,362	292,187	(175)	-0.06%
43720 Equipment Maintenance	346	714	500	825	715	215	43.00%
43750 Vehicle Maintenance	2,249	808	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	50,972	58,939	60,500	70,500	76,500	16,000	26.45%
43810 Rents and Operating Leases	86,961	3,478	3,610	3,610	4,020	410	11.36%
43920 Dues and Subscriptions	1,131	1,480	1,270	1,470	1,270	-	0.00%
43960 Recreation Program Expenses	5,763	5,595	5,600	7,100	5,600	-	0.00%
Total: Services	495,738	492,090	518,511	518,511	528,831	10,320	1.99%
<b>Capital Outlay</b>							
48120 Office Machines	-	-	6,000	6,000	-	(6,000)	-100.00%
48513 Recreational Equipment	-	7,462	-	-	-	-	-
48710 Minor Office Equipment	8,877	3,352	4,480	7,206	2,500	(1,980)	-44.20%
48720 Minor Office Furniture	2,494	765	-	-	-	-	-
48740 Minor Machines and Equipment	4,849	10,193	8,000	7,024	3,400	(4,600)	-57.50%
48755 Minor Recreational Equipment	4,786	-	2,800	2,800	4,300	1,500	53.57%
49433 Plan Review/Permit Fees	-	-	-	100	-	-	-
Total: Capital Outlay	21,006	21,772	21,280	23,130	10,200	(11,080)	-52.07%
<b>Transfers</b>							
50459 North Pen Rec Capital Projects	175,000	225,000	325,000	325,000	350,000	25,000	7.69%
Total: Transfers	175,000	225,000	325,000	325,000	350,000	25,000	7.69%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	(1,690)	(600)	(600)	(600)	-	600	-
61990 Admin Service Fee	-	-	-	-	47,893	47,893	-
Total: Interdepartmental Charges	(1,690)	(600)	(600)	(600)	47,893	48,493	-
<b>Department Total</b>	<b>\$ 1,914,514</b>	<b>\$ 2,023,787</b>	<b>\$ 2,217,134</b>	<b>\$ 2,217,134</b>	<b>\$ 2,313,598</b>	<b>\$ 96,464</b>	<b>4.35%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 225**

**Department 61110 - North Peninsula Recreation Administration - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1.75 Shift Supervisors, Secretary, 1.25 Lifeguards, .5 time Instructor-Lifeguard, and General Maintenance Operator.

Change: Increase 3/4 time General Maintenance Operator to full-time.

**40120 Temporary Wages.** The equivalent of 6.96 FTE's that work in a temporary capacity as lifeguards, instructors, dispatchers, clerks, recreation assistants and maintenance personnel.

Reduced: Temporary maintenance hours by 990 hours.

**42310 Repair/Maint. Supplies.** Includes required surface material for playground and repair/maintenance supplies for entire service area.

**42360 Motor Vehicle Supplies.** Supplies and parts to service and repair aging equipment (tractors and zamboni).

**42410 Small Tools & Equipment.** Replacement of phones (\$2,400), lawn mower (\$800), brush cutters (\$700), and other miscellaneous small tools (\$1,000).

**43011 Contractual Services.** Includes contract with Boys & Girls Club to provide services and programs for the Village of Tyonek (\$14,000), Siemens Apogee/HVAC service contract (\$12,345), security/fire alarm monitoring and inspections (\$2,660), water testing (\$750) and miscellaneous smaller contracts (\$1,950).

**43019 Software Licensing.** Licensing for upgrades, tech support, backup of Companion Corp Library Software (\$300), Milestone (CCTV software) (\$920), and Sportsman SQL (\$2,255).

**43140 Postage & Freight.** Reduced mailers. Increased electronic correspondence.

**43210 Transportation/Subsistence.** Eliminated out of state travel. Travel to the Alaska Recreation and Parks conference, in-state certification courses and miscellaneous travel within borough.

**43410 Printing.** Reduced mailers and copies. Increased electronic correspondence.

**43510 Insurance Premium.** Insurance premium for property, workman's compensation and liability.

**43720 Equipment Maintenance.** Copier/printer agreements and service contracts.

**43780 Bldg/Grounds Maintenance.** To support the Nikiski Community Recreation Center, Pool and other Service Area grounds and facilities. Increased maintenance on aging facilities and a one-time expenditure to replace iron filter media (\$10,000).

**43810 Rents and Operating Leases.** For minor equipment rentals (\$400), porta-potties (\$2,500), tank/rack rentals (\$775), and USPS Box (\$345).

**48710 Minor Office Equipment.** Replacement of POS computer (\$700), and NCRC network switch (\$1,800).

**48740 Minor Machines & Equipment.** Replacement of commercial floor scrubber (\$1,000), and commercial vacuums (\$2,400).

**48755 Minor Recreation Equipment.** NCRC full swing golf equipment (\$3,000), and pool aquatic pace clock/timer. (\$1,300).

**50459 Transfer.** Transfer to capital project fund to support long term capital improvement plan.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

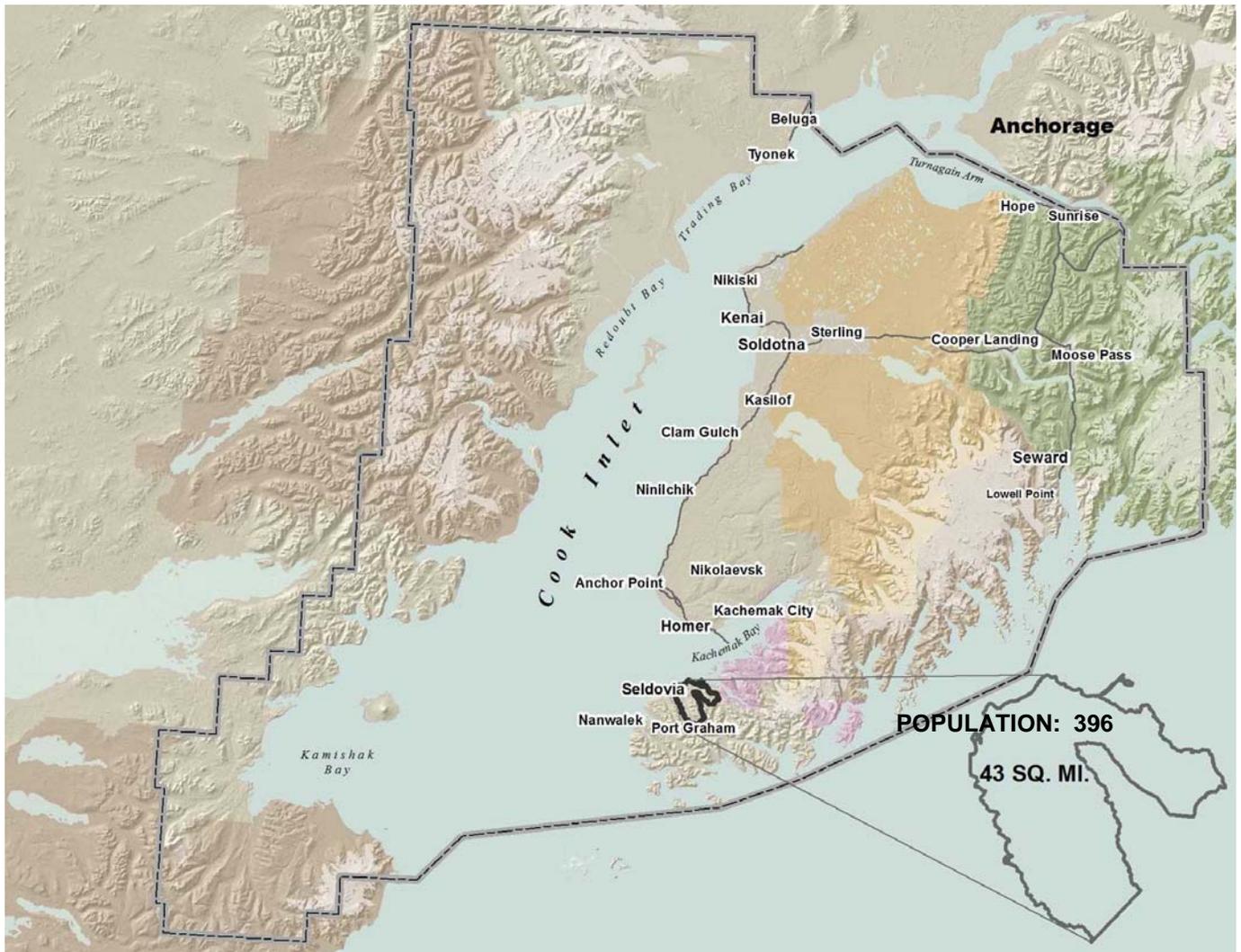
**For capital projects information on this department - See the Capital Projects Section - Pages 336, 340, 351, & 381-382.**

## Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board and provide oversight of the operations, each serving a three-year term.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction and facilitation, nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2019 is .75 mills.



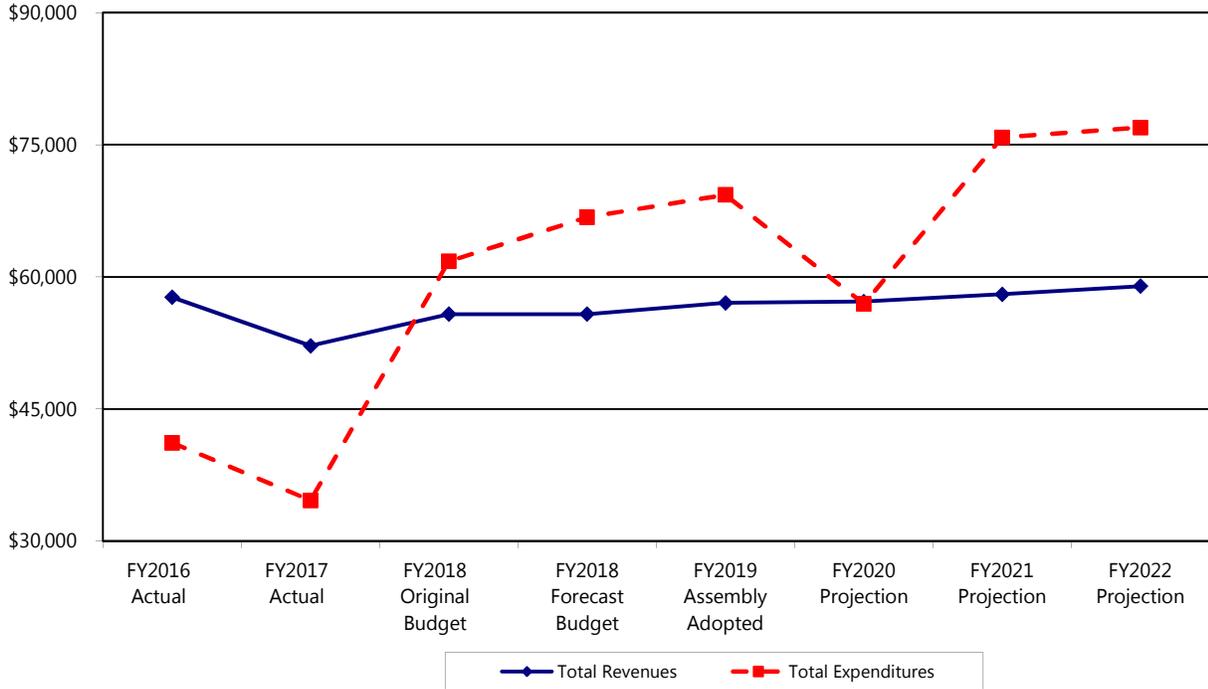
### Board Members

Mark Janes  
Linda Hedgecoth  
Valisa Higman  
Sherri Burt  
Greg Wolfer

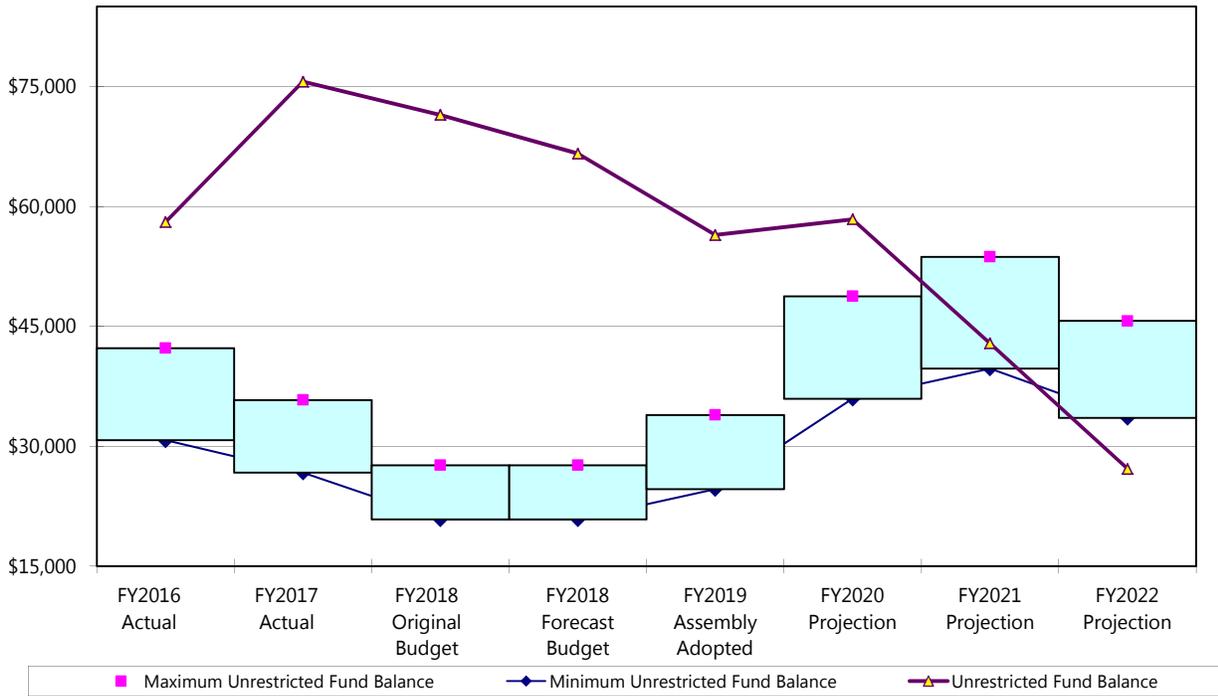
**Fund: 227 Seldovia Recreational Service Area - Budget Projection**

	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
Fund Budget:			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	67,145	64,073	66,346	66,346	67,997	67,997	68,677	70,051
Personal	944	855	793	793	804	812	820	828
	68,089	64,928	67,139	67,139	68,801	68,809	69,497	70,879
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 50,845	\$ 47,824	\$ 49,760	\$ 49,760	\$ 50,998	\$ 50,998	\$ 51,508	\$ 52,538
Personal	830	757	583	583	591	597	603	609
Interest	484	447	-	-	-	-	-	-
Flat Tax	2,284	2,559	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	431	319	448	448	375	383	391	399
Total Property Taxes	54,874	51,906	53,827	53,827	55,000	55,075	55,661	56,768
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	1,334	243	879	879	999	1,058	1,314	1,125
Other Revenue	1,471	20	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	57,679	52,169	55,756	55,756	57,049	57,183	58,025	58,943
Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Supplies	4,809	1,338	8,135	8,135	5,700	5,814	5,930	6,049
Services	35,916	32,821	46,832	56,226	61,115	48,920	49,898	50,896
Capital Outlay	427	460	6,800	2,406	800	800	20,000	20,000
Interdepartmental Charges	-	-	-	-	1,690	1,388	1,896	1,924
Total Expenditures	41,152	34,619	61,767	66,767	69,305	56,922	75,828	76,945
Total Expenditures and Operating Transfers	41,152	34,619	61,767	66,767	69,305	56,922	75,828	76,945
Net Results From Operations	16,527	17,550	(6,011)	(11,011)	(12,256)	261	(17,803)	(18,002)
Projected Lapse	-	-	1,853	2,003	2,079	1,708	2,275	2,308
Change in Fund Balance	16,527	17,550	(4,158)	(9,008)	(10,177)	1,969	(15,528)	(15,694)
Beginning Fund Balance	41,535	58,062	75,612	75,612	66,604	56,427	58,396	42,868
Ending Fund Balance	\$ 58,062	\$ 75,612	\$ 71,454	\$ 66,604	\$ 56,427	\$ 58,396	\$ 42,868	\$ 27,174

### Seldovia Recreational Service Area Revenues and Expenditures



### Seldovia Recreational Service Area Unrestricted Fund Balance



## Department Function

Fund 227

Seldovia Recreational Service Area

Dept 61210

### Mission

To provide healthy, year round recreational activities the community can enjoy.

### Program Description

Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC) which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year round activities the community can enjoy.

### Major Long Term Issues & Concerns:

- Provide programs, services, and special events that meet community expectations and reflect diverse community recreational needs while maintaining or lowering the mill rate.
- Establish youth programming that augments educational goals of local students.
- Develop and implement a better way to track program expenses. The current system does not provide enough details. The additional details would be useful for future budgeting conversations, and helpful for the facility Coordinator.
- Continue increasing volunteer participation.
- Continue to increase community participation and utilization of the SOCC.

### FY2018 Accomplishments

#### Administration:

- Seldovia City Manager and SRSA Board established a supervisory structure for the Facility Coordinator to ensure accountability and continuity for the position.
- The Facility Coordinator went through administrative training with the borough.
- Volunteers run programs that include community yoga, health and wellness programs and local presentations.

- Updated how performance measures are tracked. This includes new sign-in sheets with a volunteer section, so we can keep better track of volunteer hours.

#### Operations:

- Continue weekly/monthly programs that benefited a wide range of community members. These programs include travel and science lectures, yoga, book club, pickleball and women's basketball.
- Worked with non-profit organizations that help with multiple aspects of the community including The Seldovia Community Preschool (SCP) and Seldovia Early Education Committee (SEEC), which is geared towards early education. Also, worked with the Wellspring Organization and the Susan B. English School to develop a community garden which has increased attendance/ participation. Continued our involvement with the Seldovia Arts Council which provides fun and talented performing arts.
- The SOCC has hosted numerous special events that brought the community together. These events include tie dying for the 4<sup>th</sup> of July, annual Black Friday Bazaar, and various presentations that range from travel, to science, to health and wellness, and education.
- Continued the travel program where locals come in to share their travel experiences with the community.
- Developed a relationship with the continuing education program in Homer Alaska. They continue to come over regularly to help and encourage continuing education in our community.

#### FY2019 New Initiatives:

- Further train and develop the Facility Coordinator.
- Expand the science programming to include other topics and workshops of community interest.
- Expand youth services.
- Develop additional recreational programming of interest to diversity of constituents.
- Maintenance and painting the inside of the building.

**Department Function**

**Fund 227**

**Seldovia Recreational Service Area - Continued**

**Dept 61210**

**Performance Measures**

**Priority/Goal:** Attendance

**Goal:** Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use.

**Objective:** 1. Local recruitment of more volunteers and community leaders to offer additional classes and services.  
2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.

**Measures:**

<b>Attendance/Participation</b>	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Gatherings & Events	625	722	1,216	1,600	1,650
Community Education Classes	300	279	211	409	459
Youth Programming	625	941	371	449	500
Open Center	325	366	447	450	500

<b>Attendance/Participation</b>	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Meetings	125	120	156	140	200
Private Building Rentals	250	316	306	170	200
Senior Programs	100	132	411	134	200
Totals	2,350	2,876	3,118	3,352	3,709

<b>Volunteers</b>	<b>Benchmark</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of Volunteers	15	N/A	N/A	15	20
Quantity of Volunteer Hours	550	N/A	N/A	380	600

**Kenai Peninsula Borough  
Budget Detail**

**Fund 227**

**Department 61210 - Seldovia Recreational Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Supplies</b>							
42120 Computer Software	\$ -	\$ -	\$ 300	\$ 300	\$ 100	\$ (200)	-66.67%
42210 Operating Supplies	300	130	800	800	300	(500)	-62.50%
42310 Repair & Maintenance Supplies	56	-	200	200	300	100	50.00%
42410 Small Tools & Equipment	1,023	-	2,000	2,000	500	(1,500)	-75.00%
42960 Recreational Supplies	3,430	1,208	4,835	4,835	4,500	(335)	-6.93%
	<u>4,809</u>	<u>1,338</u>	<u>8,135</u>	<u>8,135</u>	<u>5,700</u>	<u>(2,435)</u>	<u>-29.93%</u>
<b>Services</b>							
43011 Contractual Services	23,056	21,510	30,000	40,200	32,716	2,716	9.05%
43110 Communications	1,932	1,820	1,882	1,882	1,885	3	0.16%
43140 Postage and Freight	10	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	-	-	500	500	500	-	0.00%
43410 Printing	-	-	500	500	300	(200)	-40.00%
43510 Insurance Premium	840	873	925	925	974	49	5.30%
43610 Utilities	7,526	8,335	8,500	8,500	8,200	(300)	-3.53%
43780 Building/Grounds Maintenance	268	128	200	200	12,195	11,995	5997.50%
43810 Rents and Operating Leases	145	155	150	150	170	20	13.33%
43920 Dues and Subscriptions	75	-	75	75	75	-	0.00%
43960 Recreational Program Expenses	2,064	-	4,000	3,194	4,000	-	0.00%
Total: Services	<u>35,916</u>	<u>32,821</u>	<u>46,832</u>	<u>56,226</u>	<u>61,115</u>	<u>14,283</u>	<u>30.50%</u>
<b>Capital Outlay</b>							
48520 Storage/Buildings/Containers	-	-	5,200	-	-	(5,200)	-100.00%
48710 Minor Office Equipment	427	460	1,000	1,000	300	(700)	-70.00%
48720 Minor Office Furniture	-	-	600	1,406	-	(600)	-100.00%
48740 Minor Machines & Equipment	-	-	-	-	500	500	-
Total: Capital Outlay	<u>427</u>	<u>460</u>	<u>6,800</u>	<u>2,406</u>	<u>800</u>	<u>(6,000)</u>	<u>-88.24%</u>
<b>Interdepartmental Charges</b>							
61990 Admin Service Fee	-	-	-	-	1,690	1,690	-
Total: Interdepartmental Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,690</u>	<u>1,690</u>	<u>-</u>
<b>Department Total</b>	<u>\$ 41,152</u>	<u>\$ 34,619</u>	<u>\$ 61,767</u>	<u>\$ 66,767</u>	<u>\$ 69,305</u>	<u>\$ 7,538</u>	<u>12.20%</u>

**Line-Item Explanations**

**42120 Computer Software.** Security software for 2 computers.

**42210 Operating supplies.** Decreased to be more in line with actual expenditures.

**42310 Repair/Maint Supplies.** Paint for interior of building and other repair/maintenance supplies.

**42960 Recreational Supplies.** All supplies supporting recreational programming at the facility.

**43011 Contractual Services.** Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$31,715), increased from previous year to cover the actual cost incurred by the City, and other small miscellaneous contracts (\$1,001).

**43140 Postage and Freight.** Charges for shipping larger items across the bay.

**43780 Building/Grounds Maintenance.** Painting of interior of the facility (\$12,195).

**43960 Recreational Program Expenses.** Program expenses and travel expenses for speakers.

**48710 Minor Office Equipment.** Replacement of aging telephone.

**48740 Storage/Building Container.** Purchase of storage containers that will be used in newly built cupboards, and a bike rack for the entrance.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

## **Road Improvement Funds**

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 8 permanent employees.

**Road Service Area Fund** – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out **all** road maintenance.

**Engineer's Estimate Fund** – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

**RIAD Match Fund** – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

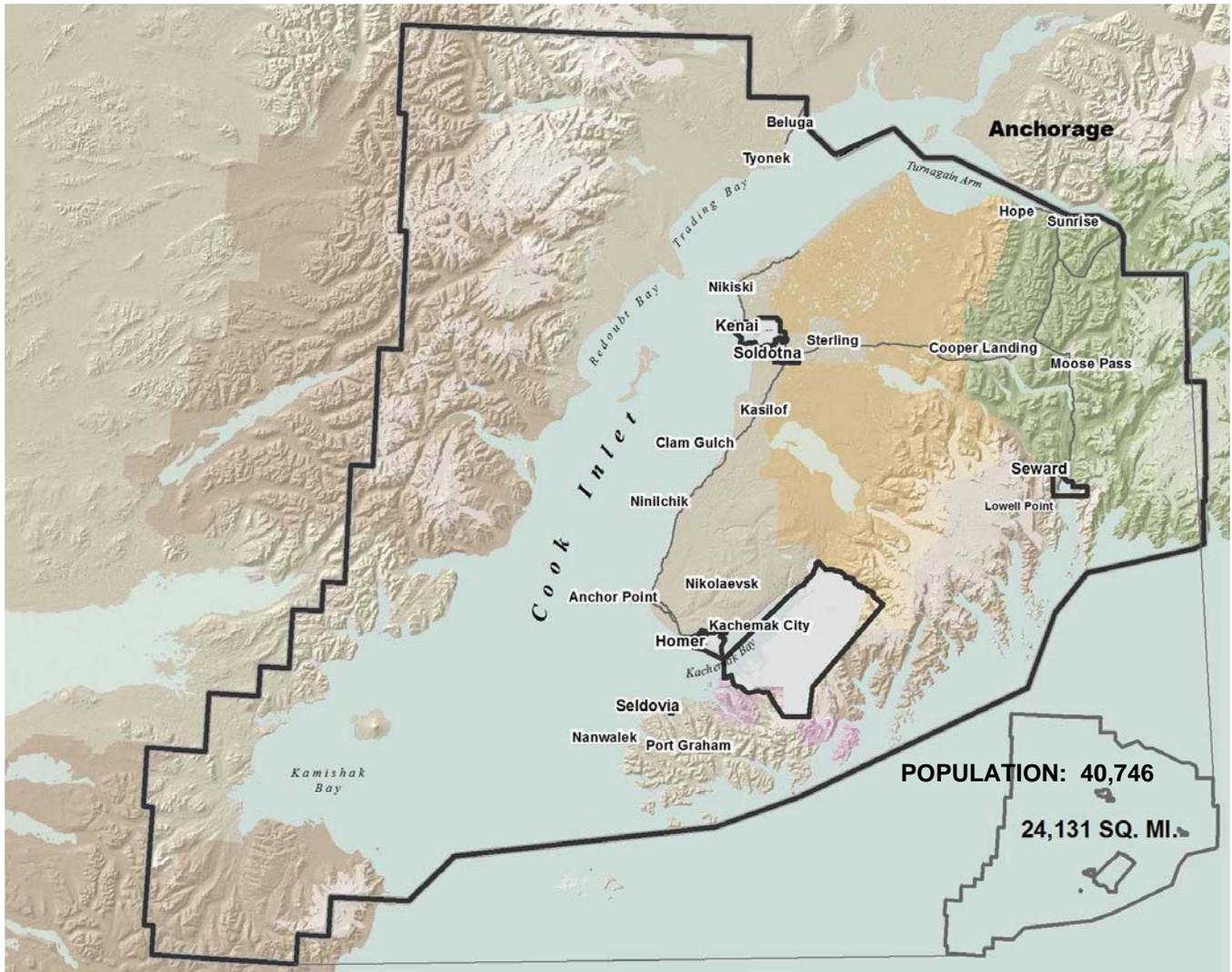
**Road Service Area Capital Improvement Fund** – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 336, 340, 352, and 383.

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## **Road Service Area**

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Acting Roads Director and seven staff oversee the maintenance of over 645 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2019 is set at 1.40 mills. Revenue is raised through property taxes.



### **Board Members**

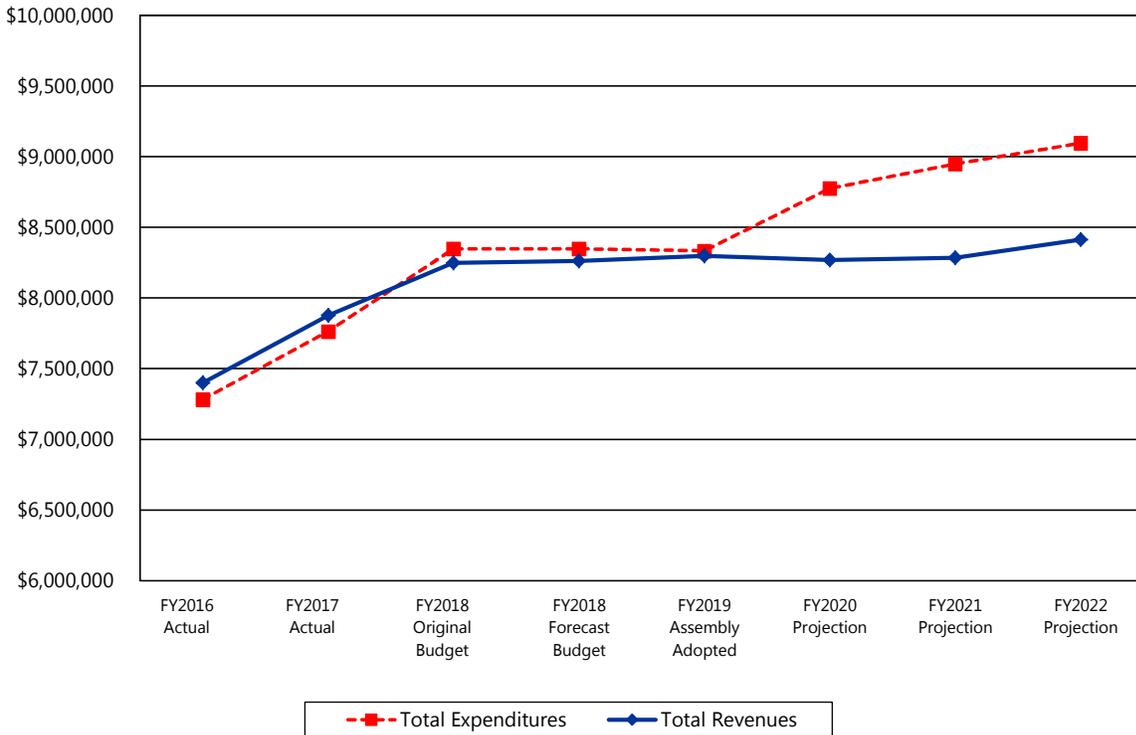
Larry Smith  
Mike Tauriainen  
Vacant  
Ed Holsten  
Michele Hartline  
Cam Shafer  
Robert Ruffner

Acting Roads Director: Scott Griebel

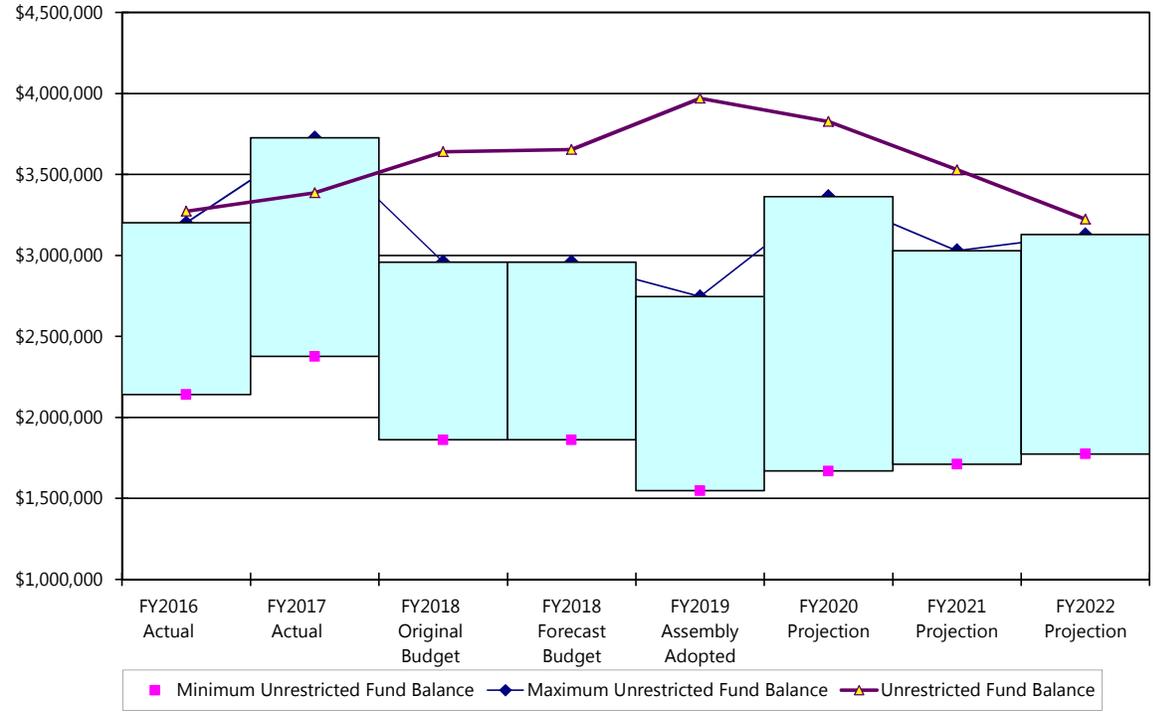
**Fund: 236 Road Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	3,686,011	3,901,608	4,125,298	4,130,449	4,110,711	4,110,711	4,151,818	4,234,854
Personal	185,964	205,462	192,549	197,434	194,900	196,849	198,817	200,805
Oil & Gas (AS 43.56)	1,153,556	1,406,747	1,404,997	1,404,997	1,453,348	1,409,748	1,367,456	1,367,456
	5,025,531	5,513,817	5,722,844	5,732,880	5,758,959	5,717,308	5,718,091	5,803,115
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,159,692	\$ 5,404,401	\$ 5,775,417	\$ 5,782,629	\$ 5,754,995	\$ 5,754,995	\$ 5,812,545	\$ 5,928,796
Personal	260,637	278,288	264,177	270,879	267,403	270,077	272,777	275,504
Oil & Gas (AS 43.56)	1,614,979	1,954,588	1,966,996	1,966,996	2,034,687	1,973,647	1,914,438	1,914,438
Interest	18,882	15,905	16,013	16,013	16,114	15,997	16,000	16,237
Flat Tax	40,269	40,873	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	144,421	144,304	146,116	146,116	144,363	147,250	150,195	153,199
Total Property Taxes	7,238,880	7,838,359	8,213,536	8,227,450	8,262,379	8,207,679	8,212,582	8,335,734
State Revenue	35,448	29,068	-	-	-	-	-	-
Interest Earnings	117,180	9,613	35,267	35,267	36,539	62,042	71,739	77,201
Other Revenues	8,144	-	-	-	-	-	-	-
Total Revenues	7,399,652	7,877,040	8,248,803	8,262,717	8,298,918	8,269,721	8,284,321	8,412,935
Total Revenues and Operating Transfers	7,399,652	7,877,040	8,248,803	8,262,717	8,298,918	8,269,721	8,284,321	8,412,935
Expenditures:								
Personnel	1,103,514	1,113,132	1,173,302	1,173,302	1,083,356	1,105,023	1,132,649	1,166,628
Supplies	62,255	50,026	74,150	100,880	78,250	79,815	81,411	83,039
Services	5,030,183	5,046,158	5,224,809	5,197,079	5,063,417	5,215,320	5,319,626	5,426,019
Capital Outlay	47,525	5,461	1,850	2,850	2,500	2,550	2,601	2,653
Interdepartmental Charges	(73,772)	(63,145)	(77,200)	(77,200)	155,688	160,068	163,407	166,958
Total Expenditures	6,169,705	6,151,632	6,396,911	6,396,911	6,383,211	6,562,776	6,699,694	6,845,297
Operating Transfers To:								
Special Revenue Funds	112,000	112,000	200,000	200,000	200,000	212,500	-	-
Capital Project Fund	1,000,000	1,500,000	1,750,000	1,750,000	1,750,000	2,000,000	2,250,000	2,250,000
Total Operating Transfers	1,112,000	1,612,000	1,950,000	1,950,000	1,950,000	2,212,500	2,250,000	2,250,000
Total Expenditures and Operating Transfers	7,281,705	7,763,632	8,346,911	8,346,911	8,333,211	8,775,276	8,949,694	9,095,297
Net Results From Operations	117,947	113,408	(98,108)	(84,194)	(34,293)	(505,555)	(665,373)	(682,362)
Projected Lapse	-	-	351,830	351,830	351,077	360,953	368,483	376,491
Change in Fund Balance	117,947	113,408	253,722	267,636	316,784	(144,602)	(296,890)	(305,871)
Beginning Fund Balance	3,154,910	3,272,857	3,386,265	3,386,265	3,653,901	3,970,685	3,826,083	3,529,193
Ending Fund Balance	\$ 3,272,857	\$ 3,386,265	\$ 3,639,987	\$ 3,653,901	\$ 3,970,685	\$ 3,826,083	\$ 3,529,193	\$ 3,223,322

### Road Service Area Revenues and Expenditures



### Road Service Area Unrestricted Fund Balance



## Department Function

**Fund 236**

**Road Service Area**

**Dept 33950**

**Mission:**

With funding available, provide the highest level of road maintenance possible for roads within the KPB Roads Service Area maintenance program, during ever-changing weather conditions across the service area.

**Program Description:**

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and maintaining the width of every travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust control, making pavement repairs and other tasks as time and available funds allow.

**Major Long Term Issues and Concerns:**

- Address increase in code compliance issues, including parking regulation and right-of-way obstructions.
- Provide a safe turn-around on currently maintained roads for maintenance equipment.
- Determine and address line-of-sight, snow storage and drainage issues prior to them becoming problematic.
- Ensure public compliance in obtaining permits prior to performing activities in right-of-ways and easements.
- Obtaining funding to replace "end-of-life" pavement.
- Securing road maintenance contracts with qualified maintenance contractors, monitoring all maintenance work.
- Sustaining the current level of road maintenance while facing increasing costs and the potential of reduced revenues.
- Continue upgrading existing "grandfathered" roads not constructed to KPB Road Service Area standards.
- Providing road maintenance under prescriptive rights on roads that do not have platted right-of-way.

- Location of utilities in road rights-of-way that cause maintenance and CIP project conflicts.

**FY2018 Accomplishments:**

- With Gravel CIP funding, placed 10,330 yards of gravel, upgrading 14 Borough roads.
- Upgraded 25 roads through the capital improvement project program or through specific grant funding.
- Accepted 6 new roads (.74 miles) to the road maintenance program.
- Applied calcium chloride to 248 miles of roads for dust control.
- Cleared brush on 136 miles of road right-of-way.
- Processed 210 right-of-way permit applications.
- Began compiling, scanning and attaching historic photos and documents to the associated road in the RSA tracking program.
- Designed, permitted and made bid ready 8.1 miles of the Kenai Spur Highway extension project.

**FY2019 New Initiatives:**

- Create a long-term pavement maintenance program.
- With available grant funding, continue upgrade of roads through the capital improvement project program.
- Work with Borough IT department to upgrade and improve the website for on-line public permit application.
- Improve public notification of all permit requirements prior to constructing in right-of-way or easements.
- Continue cataloging road infrastructure for maintenance concerns and to add to ARC map layers.
- Consistent and rotational Public Service Announcements for snow placement, safety issues in right-of-ways, permit compliance and right-of-way obstructions.

**Performance Measures**

**Priority/Goal:** Fiscal Health

**Goal:** Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.

**Objective:** 1. Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History	8	8	8	7.4
Mill Rate	1.4	1.4	1.4	1.4

**Department Function**

**Fund 236**

**Road Service Area - Continued**

**Dept 33950**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of miles maintained	642	645	646	646
Average Annual Total Cost -per road mile	\$ 9,610	\$ 9,582	\$ 9,902	\$ 9,248

**Priority/Goal:** Improve public service

**Goal:** Reduce customer complaint calls by ensuring maintenance service as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.

**Objective:** 1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.  
2. Enhance Road Service Area public profile through improved public outreach.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Calls tracked in the road maintenance program	2,225	2,198	2,100	2,100

**Kenai Peninsula Borough  
Budget Detail**

**Fund 236**

**Department 33950 - Road Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 536,944	\$ 561,272	\$ 603,849	\$ 603,849	\$ 552,046	\$ (51,803)	-8.58%
40120 Temporary Wages	29,794	16,974	22,500	22,500	22,500	-	0.00%
40130 Overtime Wages	52,228	40,411	61,165	61,165	61,165	-	0.00%
40210 FICA	52,779	52,818	60,391	60,391	55,730	(4,661)	-7.72%
40221 PERS	172,710	169,536	149,904	149,904	138,743	(11,161)	-7.45%
40321 Health Insurance	168,689	181,912	187,584	187,584	175,469	(12,115)	-6.46%
40322 Life Insurance	917	922	1,493	1,493	1,335	(158)	-10.58%
40410 Leave	88,667	86,611	85,552	85,552	75,504	(10,048)	-11.74%
40511 Other Benefits	786	2,676	864	864	864	-	0.00%
Total: Personnel	1,103,514	1,113,132	1,173,302	1,173,302	1,083,356	(89,946)	-7.67%
<b>Supplies</b>							
42020 Signage Supplies	34,657	24,383	32,000	32,000	32,000	-	0.00%
42120 Computer Software	-	-	500	500	500	-	0.00%
42210 Operating Supplies	2,475	1,853	3,500	3,500	3,200	(300)	-8.57%
42230 Fuel, Oils and Lubricants	18,557	17,208	33,000	27,000	30,000	(3,000)	-9.09%
42250 Uniforms	349	-	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	50	155	500	27,230	500	-	0.00%
42360 Motor Vehicle Repair Supplies	4,008	4,145	900	6,900	9,500	8,600	955.56%
42410 Small Tools & Equipment	2,159	2,282	3,500	3,500	2,300	(1,200)	-34.29%
Total: Supplies	62,255	50,026	74,150	100,880	78,250	4,100	5.53%
<b>Services</b>							
43011 Contractual Services	65,167	68,827	65,000	65,000	99,268	34,268	52.72%
43019 Software Licensing	-	54	-	-	-	-	-
43110 Communications	9,260	7,804	14,400	14,400	11,000	(3,400)	-23.61%
43140 Postage and Freight	559	835	600	600	600	-	0.00%
43210 Transportation/Subsistence	4,799	5,242	9,847	9,847	6,000	(3,847)	-39.07%
43260 Training	-	375	800	800	650	(150)	-18.75%
43310 Advertising	7,386	7,060	9,000	9,000	7,000	(2,000)	-22.22%
43510 Insurance Premium	29,905	28,023	26,048	26,048	23,949	(2,099)	-8.06%
43610 Utilities	3,931	4,222	6,400	6,400	4,000	(2,400)	-37.50%
43720 Equipment Maintenance	1,743	1,756	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	7,497	9,756	8,500	8,500	8,500	-	0.00%
43780 Buildings/Grounds Maintenance	-	277	2,340	2,340	-	(2,340)	-100.00%
43920 Dues and Subscriptions	40	20	-	200	150	150	-
43931 Recording Fees	338	-	300	300	300	-	0.00%
43951 Dust Control	391,324	374,116	405,000	404,000	300,000	(105,000)	-25.93%
43952 Road Maintenance	4,508,234	4,537,791	4,674,574	4,647,644	4,600,000	(74,574)	-1.60%
Total: Services	5,030,183	5,046,158	5,224,809	5,197,079	5,063,417	(161,392)	-3.09%
<b>Capital Outlay</b>							
48120 Major Office Equipment	4,535	3,742	-	-	-	-	-
48610 Land Purchase	-	-	-	360	-	-	-
48310 Vehicles	35,805	-	-	-	-	-	-
48710 Minor Office Equipment	2,873	1,646	850	2,464	1,500	650	76.47%
48720 Minor Office Furniture	-	73	1,000	26	500	(500)	-50.00%
48740 Minor Machines & Equipment	4,312	-	-	-	500	500	-
Total: Capital Outlay	47,525	5,461	1,850	2,850	2,500	650	35.14%
<b>Transfers</b>							
50238 RIAD Match Fund	112,000	112,000	200,000	200,000	200,000	-	0.00%
50434 Road Service Area Capital Projects	1,000,000	1,500,000	1,750,000	1,750,000	1,750,000	-	0.00%
Total: Transfers	1,112,000	1,612,000	1,950,000	1,950,000	1,950,000	-	0.00%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 236**

**Department 33950 - Road Service Area - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(73,772)	(63,145)	(77,200)	(77,200)	-	77,200	-
61990 Admin Service Fee	-	-	-	-	155,688	155,688	-
Total: Interdepartmental Charges	(73,772)	(63,145)	(77,200)	(77,200)	155,688	232,888	-
<b>Department Total</b>	<b>\$ 7,281,705</b>	<b>\$ 7,763,632</b>	<b>\$ 8,346,911</b>	<b>\$ 8,346,911</b>	<b>\$ 8,333,211</b>	<b>\$ (13,700)</b>	<b>-0.16%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: .40 Roads Director, 1 Roads Senior Manager, 4 Road Inspectors, 1 Administrative Assistant, and 1 Secretary.

Reduced: Director's wages & benefits reduced by 60% while temporarily covered.

Add: Road Senior Manager

Deleted: Roads Engineer

**40120 Temporary Wages.** Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road traffic counts, brushing, and review complaints.

**40130 Overtime Wages.** Overtime while on call on the weekend and after normal business hours.

**42020 Signage Supplies.** Signs purchased for street re-naming project and to replace damaged or vandalized signs.

**42410 Small Tools and Equipment.** Saws, hand tools, brush cutters, and other miscellaneous small tools.

**42360 Vehicle Supplies.** Increased to be more in line with historical actuals.

**43011 Contractual Services.** Abandoned vehicle removal from Borough right-of-ways (\$32,268), survey, steam thaw, street sweep, striping, asphalt crack sealing and culvert clearing (\$63,000), and janitorial services (\$4,000).

**43210 Transportation/Subsistence.** Travel for Road Service Area board members to board meetings, travel to Homer and Seward for road inspections and DOT training for road inspectors.

**43951 Dust Control.** Purchase and apply calcium chloride for dust control on gravel roads in the Borough.

**43952 Road Maintenance.** Provide general maintenance as well as brushing and ditching.

**48710 Minor Office Equipment.** Replace assorted office equipment and replacement cell phones.

**48740 Minor Machines and Equipment.** To replace chain saw.

**50434 Transfer to Capital Projects Fund.** With reduction in State funding, local funding for road improvement projects is needed.

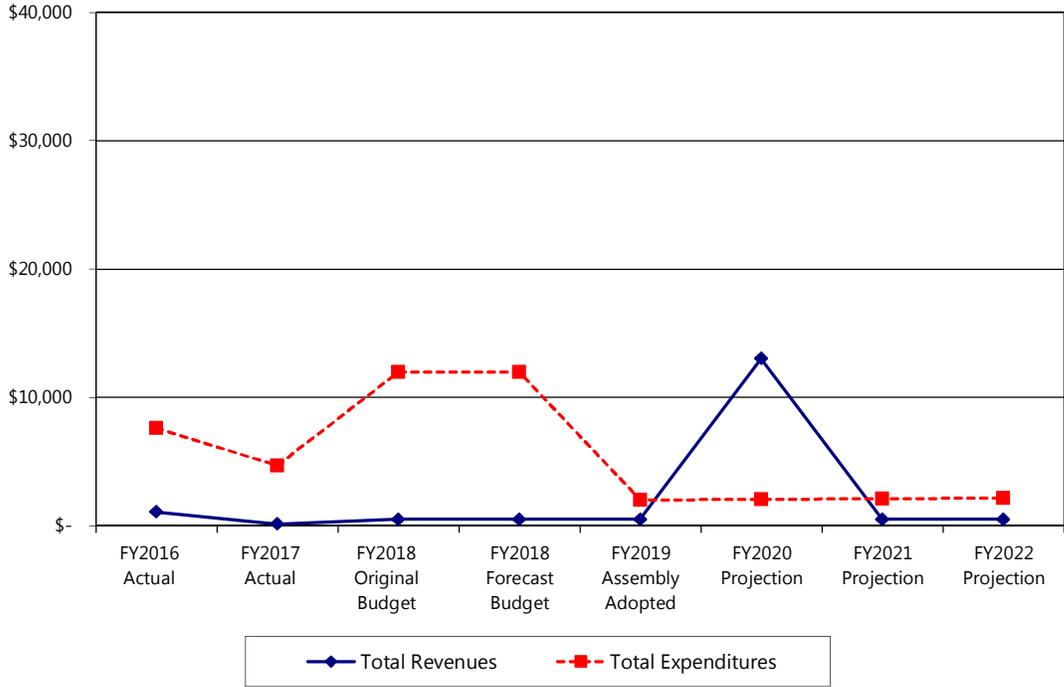
**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

**For capital projects information on this department - See the Capital Projects Section - Pages 336, 340, 352 & 383.**

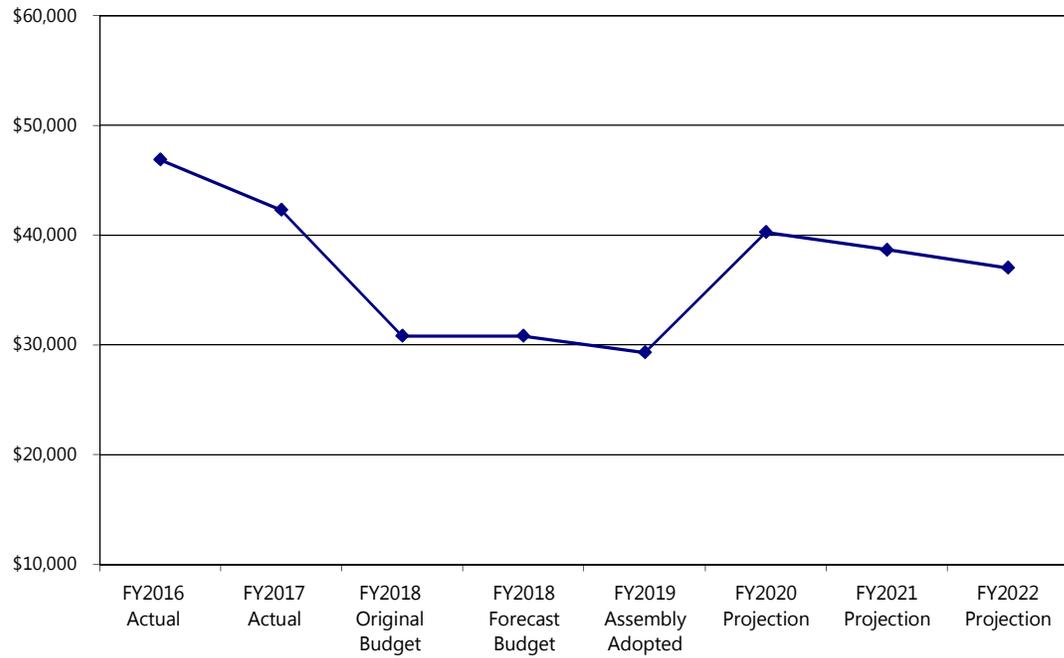
## Fund: 237 Engineer's Estimate Fund

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 1,056	\$ 125	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	1,056	125	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	-	12,500	-	-
Total Operating Transfer	-	-	-	-	-	12,500	-	-
Total Revenues and Operating Transfers	1,056	125	500	500	500	13,000	500	500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	779	614	10,000	10,000	-	-	-	-
Capital Outlay	6,830	4,070	-	-	-	-	-	-
Total Expenditures	7,609	4,684	12,000	12,000	2,000	2,040	2,091	2,154
Net Results From Operations	(6,553)	(4,559)	(11,500)	(11,500)	(1,500)	10,960	(1,591)	(1,654)
Change in Fund Balance	(6,553)	(4,559)	(11,500)	(11,500)	(1,500)	10,960	(1,591)	(1,654)
Beginning Fund Balance	53,407	46,854	42,295	42,295	30,795	29,295	40,255	38,664
Ending Fund Balance	\$ 46,854	\$ 42,295	\$ 30,795	\$ 30,795	\$ 29,295	\$ 40,255	\$ 38,664	\$ 37,010

### Engineer's Estimate Fund Revenues and Expenditures



### Engineer's Estimate Fund Unrestricted Fund Balance



**Kenai Peninsula Borough  
Budget Detail**

**Fund 237**

**Department 33950 - Engineer's Estimate Fund**

		FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Adopted &
				Budget	Budget	Adopted	Original Budget	%
<b>Personnel</b>								
40110	Regular Wages	\$ -	\$ -	\$ 1,320	\$ 1,320	\$ 1,320	\$ -	0.00%
40210	FICA	-	-	80	80	80	-	0.00%
40221	PERS	-	-	300	300	300	-	0.00%
40321	Health Insurance	-	-	298	298	298	-	0.00%
40322	Life Insurance	-	-	2	2	2	-	0.00%
	Total: Personnel	-	-	2,000	2,000	2,000	-	0.00%
<b>Services</b>								
43011	Contractual Services	-	-	10,000	10,000	-	(10,000)	-100.00%
43310	Advertising	779	614	-	-	-	-	-
	Total: Services	779	614	10,000	10,000	-	(10,000)	-100.00%
<b>Capital Outlay</b>								
49311	Design Services	6,830	4,070	-	-	-	-	-
	Total: Capital Outlay	6,830	4,070	-	-	-	-	-
<b>Department Total</b>		<b>\$ 7,609</b>	<b>\$ 4,684</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 2,000</b>	<b>\$ (10,000)</b>	<b>-83.33%</b>

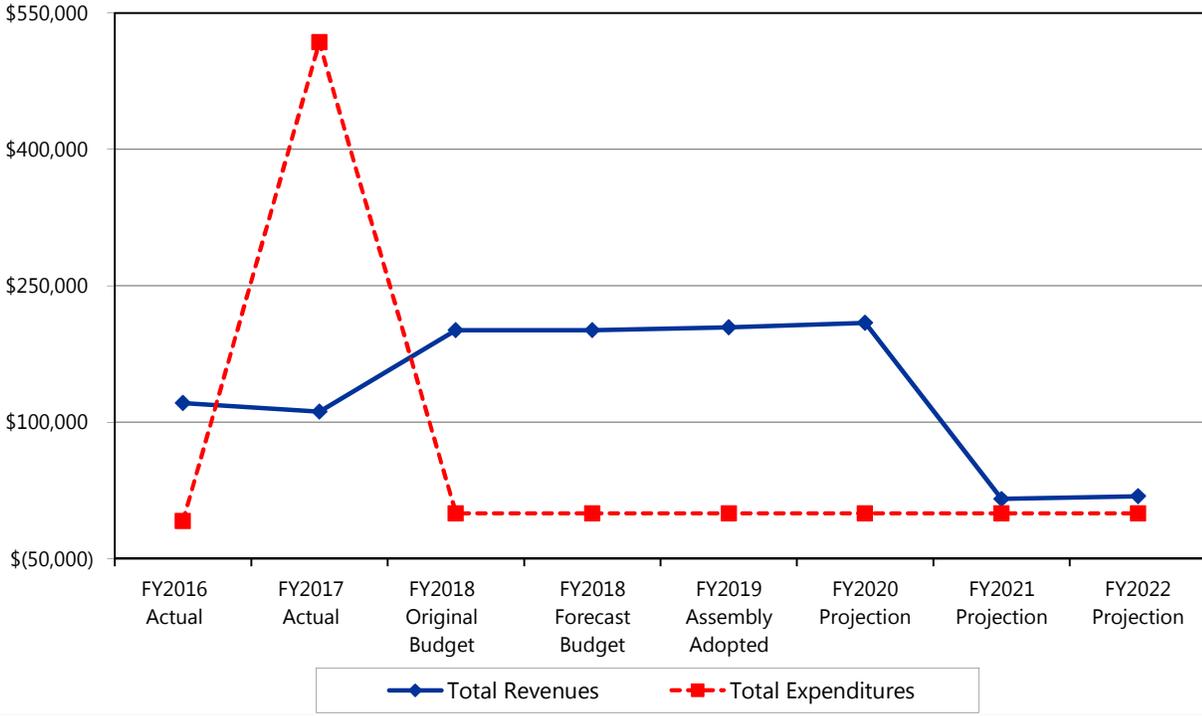
**Line-Item Explanations**

**43011 Contractual Services.** Contingency funding for projects that require preliminary cost estimates.

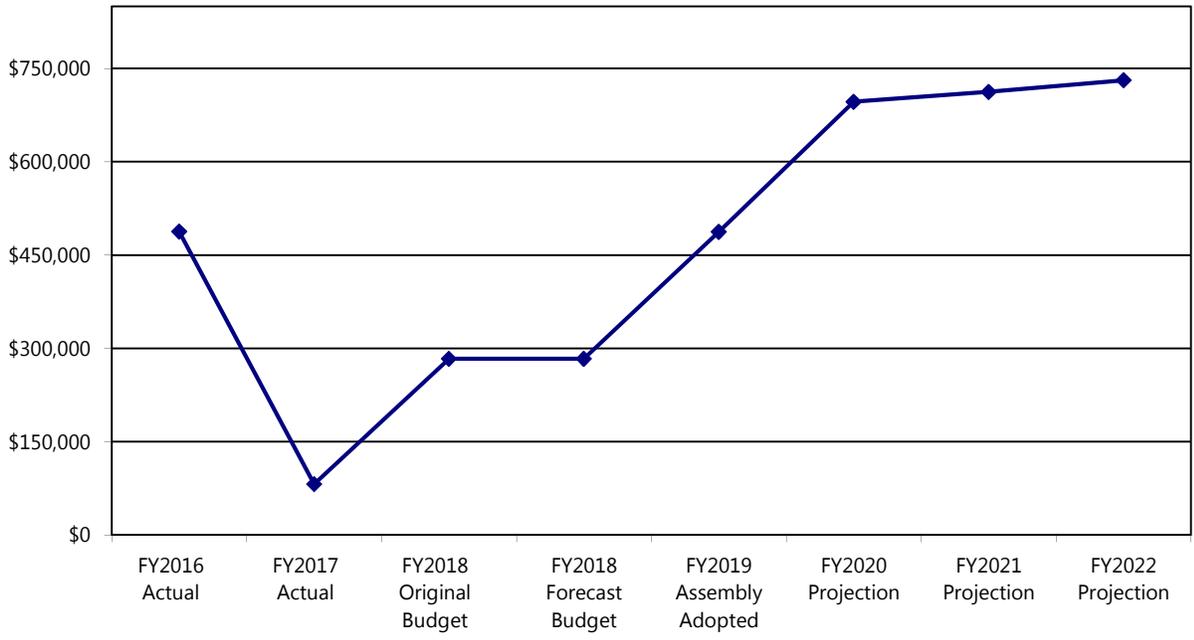
**Fund: 238 RIAD Match Fund - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 9,260	\$ (268)	\$ 1,315	\$ 1,315	\$ 4,249	\$ 9,141	\$ 15,675	\$ 18,699
Total Revenues	9,260	(268)	1,315	1,315	4,249	9,141	15,675	18,699
Operating Transfers From:								
Special Revenue Fund	112,000	112,000	200,000	200,000	200,000	200,000	-	-
Total Operating Transfer	112,000	112,000	200,000	200,000	200,000	200,000	-	-
Total Revenues and Operating Transfers	121,260	111,732	201,315	201,315	204,249	209,141	15,675	18,699
Expenditures:								
Services	(8,580)	517,483	-	-	-	-	-	-
Total Expenditures	(8,580)	517,483	-	-	-	-	-	-
Total Expenditures and Operating Transfers	(8,580)	517,483	-	-	-	-	-	-
Net Results From Operations	129,840	(405,751)	201,315	201,315	204,249	209,141	15,675	18,699
Change in Fund Balance	129,840	(405,751)	201,315	201,315	204,249	209,141	15,675	18,699
Beginning Fund Balance	357,878	487,718	81,967	81,967	283,282	487,531	696,672	712,347
Ending Fund Balance	\$ 487,718	\$ 81,967	\$ 283,282	\$ 283,282	\$ 487,531	\$ 696,672	\$ 712,347	\$ 731,046

### RIAD Match Fund Revenues and Expenditures



### RIAD Match Fund Unrestricted Fund Balance



**Kenai Peninsula Borough  
Budget Detail**

**Fund 238  
Department 33950 - RIAD Match Fund**

		FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	
				Budget	Budget	Adopted	Original Budget %	
<b>Services</b>								
43011	Contractual Services	\$ (8,580)	\$ 517,483	\$ -	\$ -	\$ -	\$ -	-
	Total: Services	(8,580)	517,483	-	-	-	-	-
<b>Department Total</b>		<u>\$ (8,580)</u>	<u>\$ 517,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**Line-Item Explanations**

**43011 Contractual Services.** Funding of anticipated match for RIAD match projects

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## **Education Special Revenue Funds**

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

### **School Fund**

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2019 budget year is \$49,738,432.

Operational funding for the school district is appropriated as follows: \$38,883,797 for local effort and in-kind of \$10,854,635 consisting of \$7,929,758 for maintenance, \$89,900 for utilities, \$2,621,584 for property, liability insurance and worker’s compensation, \$93,000 for audit cost, and \$120,393 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough’s General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough’s 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$3,801,562 for school related debt of which \$2,654,392 is expected to be reimbursed from the State of Alaska, and \$1,200,000 for school district capital projects. Total funding provided for school purposes is \$54,739,994; net of State reimbursement, the amount is \$52,085,602. Total funding for schools represent approximately **64.54%** of the Borough’s budget; sales tax revenues provide approximately **59%** of the Borough’s funding provided for schools, the balance comes from property taxes and other revenue sources.

<b>Key Measures</b>					
	FY15	FY16	FY17	FY18	FY19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
# of students	8,827	8,788	8,785	8,781	8,778
Operational Funding					
Funding from sales tax	\$ 30,139,903	\$ 30,116,611	\$ 29,536,082	\$ 29,979,123	\$ 30,578,706
Funding from property tax	13,860,097	18,121,821	18,702,350	19,759,309	19,159,726
Total funding	<u>\$ 44,000,000</u>	<u>\$ 48,238,432</u>	<u>\$ 48,238,432</u>	<u>\$ 49,738,432</u>	<u>\$ 49,738,432</u>
Mill rate equivalent in funding	6.52	6.64	6.32	6.12	6.08
Borough funding per student	\$ 4,985	\$ 5,489	\$ 5,491	\$ 5,664	\$ 5,666
Non Operational Funding:					
School capital projects	\$ 1,250,000	\$ 1,375,000	\$ 1,425,000	\$ 1,075,000	\$ 1,200,000
School Debt Service (net of State payment)	1,248,657	1,242,753	1,842,417	1,150,585	1,147,170
Total Borough Funding	<u>\$ 46,498,657</u>	<u>\$ 50,856,185</u>	<u>\$ 51,505,849</u>	<u>\$ 51,964,017</u>	<u>\$ 52,085,602</u>
Total mill rate equivalent in funding (net of debt reimbursement from State)	6.68	7.33	6.59	6.38	6.37
Equivalent mill rate, net of sales tax	2.35	2.99	2.81	2.70	2.63

Education

### **Postsecondary Education Fund**

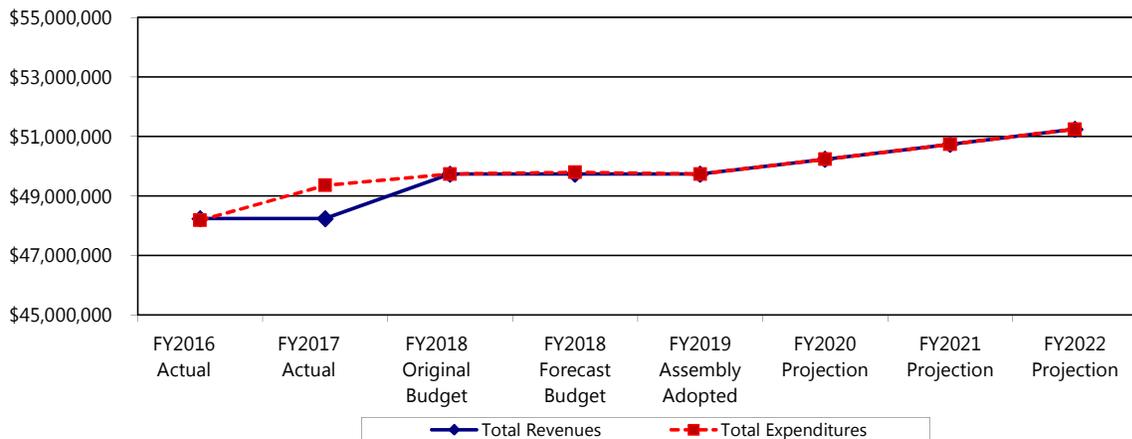
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough. Funds may not be used for capital improvements or construction of facilities.

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## Fund: 241 School Fund - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenue	\$ 186,610	\$ 151,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	1,414	-	-	-	-	-	-
Total Revenues	186,610	152,944	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	48,238,432	48,238,432	49,738,432	49,738,432	49,738,432	50,235,816	50,738,174	51,245,556
Total Operating Transfers	48,238,432	48,238,432	49,738,432	49,738,432	49,738,432	50,235,816	50,738,174	51,245,556
Total Revenues and Other Financing Sources	48,425,042	48,391,376	49,738,432	49,738,432	49,738,432	50,235,816	50,738,174	51,245,556
Expenditures:								
Custodial Maintenance	116,033	117,071	118,063	118,063	120,393	123,403	123,403	123,403
Maintenance	7,692,506	7,972,985	7,967,751	7,979,456	7,929,758	8,048,704	8,209,678	8,373,872
Non-Departmental:								
Audit	62,561	58,384	65,000	112,403	93,000	93,000	93,000	93,000
Insurance Premium	2,314,612	2,542,569	2,613,921	2,613,921	2,621,584	2,883,742	3,027,929	3,027,929
Utilities	85,200	84,002	89,900	89,900	89,900	91,698	91,698	91,698
School Operations	37,908,561	38,583,417	38,883,797	38,883,797	38,883,797	38,995,269	39,192,466	39,535,654
Total Expenditures	48,179,473	49,358,428	49,738,432	49,797,540	49,738,432	50,235,816	50,738,174	51,245,556
Total Expenditures and Operating Transfers	48,179,473	49,358,428	49,738,432	49,797,540	49,738,432	50,235,816	50,738,174	51,245,556
Net Results From Operations	245,569	(967,052)	-	(59,108)	-	-	-	-
Projected Lapse	-	-	-	49,798	-	-	-	-
Change in Fund Balance	245,569	(967,052)	-	(9,310)	-	-	-	-
Beginning Fund Balance	2,042,930	2,288,499	1,321,447	1,321,447	1,312,137	1,312,137	1,312,137	1,312,137
Ending Fund Balance	2,288,499	1,321,447	1,321,447	1,312,137	1,312,137	1,312,137	1,312,137	1,312,137
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	1,910,980	943,928	943,928	934,618	934,618	934,618	934,618	934,618
Total Fund Balance	\$ 2,288,499	\$ 1,321,447	\$ 1,321,447	\$ 1,312,137	\$ 1,312,137	\$ 1,312,137	\$ 1,312,137	\$ 1,312,137

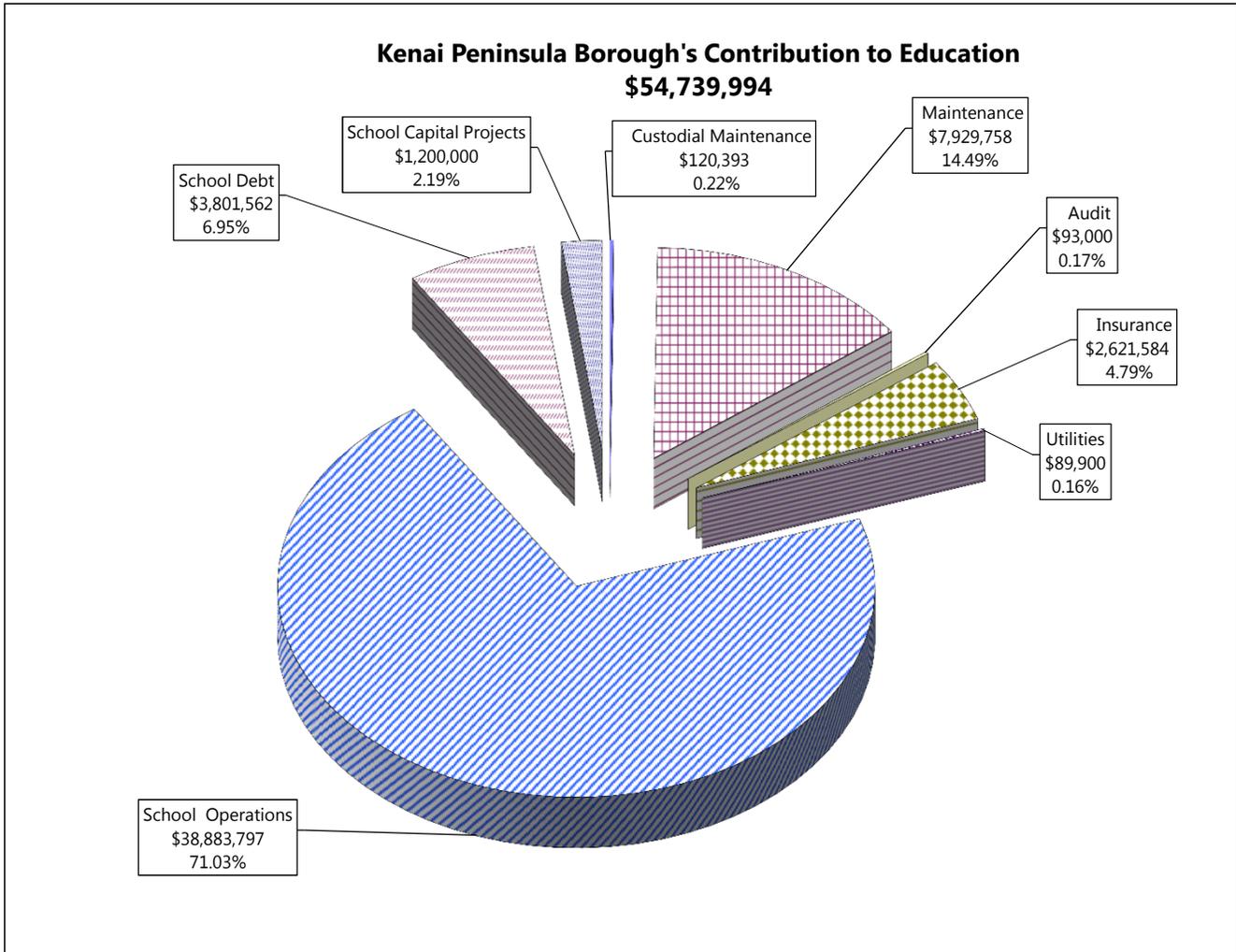
**School Fund  
Revenues and Expenditures**



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## Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2016 Actual		FY2017 Actual		FY2018 Forecast Budget		FY2019 Adopted Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
Local Effort to School District								
Custodial Maintenance	\$ 116,033	0.02	\$ 117,071	0.01	\$ 118,063	0.01	\$ 120,393	0.01
Maintenance	7,692,506	1.06	7,972,985	0.98	7,979,456	0.98	7,929,758	0.97
Audit	62,561	0.01	58,384	0.01	112,403	0.01	93,000	0.01
Insurance	2,314,612	0.32	2,542,569	0.31	2,613,921	0.32	2,621,584	0.32
Utilities	85,200	0.01	84,002	0.01	89,900	0.01	89,900	0.01
School Operations	37,908,561	5.22	38,583,417	4.74	38,883,797	4.75	38,883,797	4.75
<b>Total Local Effort to School District</b>	<b>48,179,473</b>	<b>6.63</b>	<b>49,358,428</b>	<b>6.32</b>	<b>49,797,540</b>	<b>6.12</b>	<b>49,738,432</b>	<b>6.08</b>
Other Educational Funding								
School Debt	4,136,679	0.57	4,126,067	0.51	3,811,948	0.47	3,801,562	0.46
School Revenue Capital Projects	1,375,000	0.19	1,425,000	0.18	1,075,000	0.13	1,200,000	0.15
<b>Total Other Educational Funding</b>	<b>5,511,679</b>	<b>0.76</b>	<b>5,551,067</b>	<b>0.68</b>	<b>4,886,948</b>	<b>0.60</b>	<b>5,001,562</b>	<b>0.61</b>
<b>Total Education from Borough</b>	<b>\$ 53,691,152</b>	<b>7.39</b>	<b>\$ 54,909,495</b>	<b>7.03</b>	<b>\$ 54,684,488</b>	<b>6.72</b>	<b>\$ 54,739,994</b>	<b>6.69</b>
State on-behalf payment included in expenditure amount	\$ 186,610		\$ 151,530		\$ -		\$ -	



<b>Fund 241</b>	<b>Department Function</b>
<b>Dept 11235</b>	<b>School Fund</b>
	<b>Custodial Maintenance</b>

**Mission**

The mission of the Custodial Division is to provide prompt and effective custodial services to the main Borough building, the Risk Management and Human Resources annexes, the school district portables, the records center, and by contract, the Homer Annex.

**Program Description**

This division provides janitorial services to the buildings located within the Binkley/Park Street complex and administers the contracts for the Homer Annex.

**Major Long Term Issues and Concerns:**

Coordination of activities with Maintenance department and Purchasing & Contracting department, as well as the School District, to provide an overall custodial management approach.

**FY2018 Accomplishments**

- Trained with Environmental Compliance Manager on revised tank inspection processes to ensure timely response to events or concerns within the complex.
- Used internal shift coverage, school district temporary recruitment pool, flexible schedules and shift trades to cover short-term absences and special events.
- Supported late evening and overnight events hosted at the complex.

**FY2019 New Initiatives:**

- Support IT and other renovation efforts as needed.

**Performance Measures**

**Priority/Goal:** Custodial Maintenance

**Goal:** In addition to regular custodial activities, timely response to all non-routine custodial requests.

- Objective:**
1. Timely response to requests may lower the risk of injury to employees and the public.
  2. Timely response may lower our overall maintenance costs.

**Measures:**

Percentage of Timely Response	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Custodial	99%	99%	99%	99%

Percentages gauged by number of complaints received by Human Resources.

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing History*	1.25	1.25	1.25	1.25

\*Custodial staffing totals 2.5 employees; 50% is paid by Borough and 50% is paid by School District.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241**

**Department 11235 - School Fund Custodial Maintenance**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 57,169	\$ 57,193	\$ 56,396	\$ 56,396	\$ 57,367	\$ 971	1.72%
40120 Temporary Wages	-	293	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	624	255	1,168	1,168	1,183	15	1.28%
40210 FICA	4,758	4,735	5,277	5,277	5,411	134	2.54%
40221 PERS	16,688	16,106	13,163	13,163	13,389	226	1.72%
40321 Health Insurance	27,883	29,049	29,310	29,310	29,640	330	1.13%
40322 Life Insurance	89	143	146	146	149	3	2.05%
40410 Leave	6,137	6,601	6,445	6,445	7,166	721	11.19%
40511 Other Benefits	205	218	216	216	216	-	0.00%
Total: Personnel	113,553	114,593	114,821	114,821	117,221	2,400	2.09%
<b>Supplies</b>							
42210 Operating Supplies	17	24	125	125	125	-	0.00%
42250 Uniforms	248	313	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	121	-	100	100	100	-	0.00%
42410 Small Tools	185	267	485	485	400	(85)	-17.53%
Total: Supplies	571	604	1,022	1,022	937	(85)	-8.32%
<b>Services</b>							
43011 Contractual Services	896	891	1,100	1,100	1,050	(50)	-4.55%
43110 Communications	66	89	120	120	120	-	0.00%
43210 Transportation/Subsistence	26	39	50	50	60	10	20.00%
43610 Public Utilities	871	855	900	880	905	5	0.56%
43720 Equipment Maintenance	50	-	50	70	100	50	100.00%
Total: Services	1,909	1,874	2,220	2,220	2,235	15	0.68%
<b>Department Total</b>	<b>\$ 116,033</b>	<b>\$ 117,071</b>	<b>\$ 118,063</b>	<b>\$ 118,063</b>	<b>\$ 120,393</b>	<b>\$ 2,330</b>	<b>1.97%</b>

**Line-Item Explanations**

**40110 Regular wages.** Staff includes: 1/2 time Lead Custodian and 2 full-time custodians.

Note: 50% of the staffing expenditures are charged to the School District and 50% to the Borough Human Resources Department.

**42410 Small Tools & Equipment.** Decrease based on 3-year spending trend.

**43011 Contractual Services.** Window washing at the main Borough building, Risk Management, and Records (\$1,000); and laundering custodial cleaning cloths (\$50), which is a decrease based on actual costs and number of times the service is utilized.

**43720 Equipment Maintenance.** Increase due to the replacement of switches, cords, and/or brushes on some of the older vacuums that are not yet ready to be replaced.

**Department Function**

**Fund 241**

**School Fund**

**Dept 41010**

**Facilities Maintenance**

**Mission**

Maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for all occupants. Conduct comprehensive preventative maintenance programs that promote long system and equipment life. Manage and administer project upgrades that replace building components that are end of life and contribute to enhanced efficiencies or code compliance.

**Program Description**

The Kenai Peninsula Borough Maintenance Department is responsible for the repair and maintenance of the Kenai Peninsula Borough school facilities and select Borough buildings.

**Major Long Term Issues and Concerns**

- Increasing demand on the Borough and the Maintenance Department to protect the integrity of our aging facilities.
- Many critical systems and structure elements of the Borough are maintained well beyond their expected useful life. As a result, maintaining the safe and secure environment within our schools is becoming more difficult. Some of these systems are approaching a point where they are no longer supported by industry. The cost of supplies and services to maintain these elements within our facilities increases annually.
- While the current budget trend has been able to keep pace with basic maintenance, little headway has been made with respects to the replacement of many of our aged HVAC control systems. Funding of approximately \$5,000,000 would need to be identified to replace these systems.
- Additionally, facility security and intrusion management continues to be an important need for District and Borough facilities.

**FY2018 Accomplishments**

- Installation/replacement of the Nikiski North Star fire monitoring system.
- Continued upgrade to district wide intercom systems for improved paging, emergency notification and intrusion control (grant).

- Continued district wide lighting improvements, focusing primarily on gym and exterior illumination (high efficiency LED conversion) and continued energy projects (lighting and heating system improvements).
- Completed replacement of the wooden gym floor at Homer Middle School and various area wide flooring replacements projects.
- Bleacher replacement at KCHS.
- Window/siding replacements at Chapman Elementary.
- Water/waste-water systems projects at Skyview and McNeil Canyon Schools.
- Replacement of the direct digital control system at Nikolaevsk.
- Major door replacement at Soldotna High School (SOHI).
- Playground improvements at Nikolaevsk.
- Replacement of the pool water filtration system at Skyview.

**FY2019 New Initiatives**

- Code compliant/monitored fire systems at the following schools: Soldotna Elementary, Seward Elementary, Port Graham Shop/Teacherage and Susan B. English School.
- Various lighting upgrade projects area-wide (of note): North Star, Mountain View, Seward Elementary atrium LED. Homer High Gym LED, and area-wide auditorium lighting control and sound system upgrades.
- Generation/transfer upgrade to Redoubt Elementary, Tebughna teacher housing and Susan B. English School.
- Complete replacement of Homer Middle School gym floor surface.
- Sand down & refinish of Soldotna High and Tustumena gym floors.
- Relocation of a "portable" from Soldotna Prep to the Mountain View campus.
- Complete electronic conversion of print and O&M library (SharePoint reference accessible anywhere).
- Majority completion of comprehensive SharePoint facility equipment inventory.

**Performance Measures**

Staffing History	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Maintenance staff	45	45	45	44.6

**Department Function**

**Fund 241**

**School Fund**

**Dept 41010**

**Facilities Maintenance - Continued**

**Performance Measures**

**Priority/Goal:** Maintain Borough Schools and administrative facilities to a level that provides for a safe and secure environment.

**Goal:** Increase efforts to perform our duties in the most effective and efficient manner as possible.

- Objective:**
1. Monitor our programs to ensure efficiency through projects and upgrades.
  2. Use our work order program and technology to enable us to perform to a high level.
  3. Providing training to keep abreast of current codes and maintenance trends.
  4. Provide the best safety program to maintenance personnel; limiting time loss and liability.

**Measures:**

<b>Work Order Requests</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Borough-wide	11,253	11,266	11,300	11,300

**Commentary:**

The Kenai Peninsula Borough Maintenance department strives to our facilities and has always been considered one of the finest organizations of its type in the state. In order to continue this trend, it is important to attract and hire the best staff possible. It is also important to continue to find sources of funding that support needed and required improvements to our aging facilities.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241**

**Department 41010 - School Fund Maintenance Department**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,850,317	\$ 2,911,252	\$ 3,247,329	\$ 3,247,329	\$ 3,193,291	\$ (54,038)	-1.66%
40120 Temporary Wages	578,331	495,305	400,000	400,000	400,000	-	0.00%
40130 Overtime Wages	18,848	25,229	58,118	58,118	57,142	(976)	-1.68%
40210 FICA	280,462	289,335	309,731	309,731	304,398	(5,333)	-1.72%
40221 PERS	892,509	875,392	752,673	752,673	740,162	(12,511)	-1.66%
40321 Health Insurance	1,025,516	1,023,051	1,105,656	1,105,656	1,110,979	5,323	0.48%
40322 Life Insurance	4,964	5,184	8,123	8,123	7,978	(145)	-1.79%
40410 Leave	518,510	509,465	448,612	448,612	434,554	(14,058)	-3.13%
40511 Other Benefits	16,640	11,290	35,906	35,906	35,904	(2)	-0.01%
Total: Personnel	6,186,097	6,145,503	6,366,148	6,366,148	6,284,408	(81,740)	-1.28%
<b>Supplies</b>							
42120 Computer Software	1,235	-	1,500	1,500	1,000	(500)	-33.33%
42210 Operating Supplies	41,223	45,147	45,000	50,000	45,000	-	0.00%
42230 Fuel, Oils and Lubricants	90,858	92,464	110,000	110,000	110,000	-	0.00%
42250 Uniforms	14,634	4,550	10,000	10,000	10,000	-	0.00%
42263 Training Supplies	-	115	-	100	-	-	-
42310 Repair/Maintenance Supplies	733,465	714,456	700,000	695,630	770,910	70,910	10.13%
42360 Motor Vehicle Supplies	31,352	50,324	35,000	39,000	35,000	-	0.00%
42410 Small Tools	36,872	33,018	20,000	20,000	20,000	-	0.00%
Total: Supplies	949,639	940,074	921,500	926,230	991,910	70,410	7.64%
<b>Services</b>							
43011 Contractual Services	83,695	68,492	70,000	74,100	70,000	-	0.00%
43014 Physical Examinations	5,807	4,175	4,500	10,500	5,500	1,000	22.22%
43015 Water/Air Sample Test	13,055	13,834	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	21,329	17,566	20,000	20,000	20,000	-	0.00%
43050 Solid Waste Fees	1,423	1,910	1,500	1,500	1,500	-	0.00%
43110 Communications	36,111	35,929	38,000	38,000	38,000	-	0.00%
43140 Postage and Freight	23,351	17,258	15,000	20,000	20,000	5,000	33.33%
43210 Transportation/Subsistence	186,520	180,736	160,000	160,000	180,000	20,000	12.50%
43260 Training	11,438	7,691	9,000	9,000	9,000	-	0.00%
43310 Advertising	817	774	1,000	1,000	1,000	-	0.00%
43600 Project Management	855	-	-	-	-	-	-
43610 Utilities	98,616	108,843	105,000	105,000	105,000	-	0.00%
43720 Equipment Maintenance	3,437	3,745	3,500	3,500	3,500	-	0.00%
43750 Vehicle Maintenance	3,147	2,991	3,500	4,500	3,500	-	0.00%
43764 Snow Removal	284,804	405,834	350,000	350,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	176,014	236,964	210,000	198,000	210,000	-	0.00%
43810 Rents & Operating Leases	10,003	8,867	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	203,658	154,479	139,502	139,502	94,790	(44,712)	-32.05%
43920 Dues and Subscriptions	2,503	2,924	3,500	3,500	3,500	-	0.00%
Total: Services	1,166,583	1,273,012	1,162,252	1,166,352	1,143,540	(18,712)	-1.61%
<b>Capital Outlay</b>							
48120 Major Office Equipment	8,559	9,408	-	-	-	-	-
48310 Vehicles	514	-	-	-	-	-	-
48311 Machinery & Equipment	39,855	26,818	12,000	-	-	(12,000)	-100.00%
48710 Minor Office Equipment	12,337	6,580	6,900	6,229	7,900	1,000	14.49%
48720 Minor Office Furniture	-	-	1,500	2,875	1,000	(500)	-33.33%
48740 Minor Machines & Equipment	3,199	7,114	2,000	16,171	2,000	-	0.00%
49433 Plan Reviews/Permit Fees	531	698	1,000	1,000	750	(250)	-25.00%
Total: Capital Outlay	64,995	50,618	23,400	26,275	11,650	(11,750)	-50.21%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241**

**Department 41010 - School Fund Maintenance Department - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Interdepartmental Charges</b>							
60001 Charges (To) From Purchasing	207,935	217,340	219,451	219,451	223,250	3,799	1.73%
60002 Charges (To) From Other Depts.	(231,563)	(225,821)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(650,275)	(427,741)	(500,000)	(500,000)	(500,000)	-	-
60004 Mileage Ticket Credits	(905)	-	-	-	-	-	-
Total: Interdepartmental Charges	(674,808)	(436,222)	(505,549)	(505,549)	(501,750)	3,799	-
<b>Department Total</b>	<b>\$ 7,692,506</b>	<b>\$ 7,972,985</b>	<b>\$ 7,967,751</b>	<b>\$ 7,979,456</b>	<b>\$ 7,929,758</b>	<b>\$ (37,993)</b>	<b>-0.48%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: .60 Director of Maintenance, 2 Maintenance Foremen, 1 Project Manager, 1 Lead Electrician, 5 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 1 Lead Energy Systems Mechanic, 3 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/ Plumber (Homer) 1 Plumber, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 1 GM Electrical/Electronics Helper, 1 Safety/Asbestos Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

Reduced: Director's wages and benefits reduced by 40% due to temporarily covering duties of Roads Director.

**40120 Temporary Wages.** To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

**42310 Repair/Maintenance Supplies.** Supplies necessary for maintenance of school facilities.

**43140 Postage and Freight.** Increased in FY2019 based on historical use.

**43764 Snow Removal.** Contract snow removal at all district facilities.

**43812 Equipment Replacement Payments.** Payment to the Equipment Replacement Fund for vehicles and equipment. Reduction due to deferral of 3 vehicle purchases, extending useful life.

**48710 Minor Office Equipment.** Scheduled replacement of desktop computers (9 @ \$745 each), and 1 laptop computer (\$1,195).

**48720 Minor Office Furniture.** Office chairs (4 @ \$250 each).

**48740 Minor Machines.** Miscellaneous small tools (\$2,000).

**60001-60003 Charges (To) From Other Depts.** Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 51 for summary of interdepartmental charges.

**For capital projects information on this department - See the Capital Project section - Pages 336, 337, 342, & 356-365.**

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241**

**Department 94910 - School Fund Non-Departmental**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43012 Audit Services	\$ 62,561	\$ 58,384	\$ 65,000	\$ 112,403	\$ 93,000	\$ 28,000	43.08%
43510 Insurance Premium	2,314,612	2,542,569	2,613,921	2,613,921	2,621,584	7,663	0.29%
43610 Utilities	85,200	84,002	89,900	89,900	89,900	-	0.00%
Total: Services	2,462,373	2,684,955	2,768,821	2,816,224	2,804,484	35,663	1.29%
<b>Transfers</b>							
50241 School District Operations	37,908,561	38,583,417	38,883,797	38,883,797	38,883,797	-	0.00%
Total: Transfers	37,908,561	38,583,417	38,883,797	38,883,797	38,883,797	-	0.00%
<b>Department Total</b>	<b>\$ 40,370,934</b>	<b>\$ 41,268,372</b>	<b>\$ 41,652,618</b>	<b>\$ 41,700,021</b>	<b>\$ 41,688,281</b>	<b>\$ 35,663</b>	<b>0.09%</b>

**Line-Item Explanations**

**43012 Audit Services.** School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units. Anticipated contract increase due to renewal of audit service contract.

**43510 Insurance Premium.** School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

**43610 Utilities.** School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

**50241 School District Operations.** Funding provided to school district from local sources.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241 School Fund  
Expenditure Summary By Line Item**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,907,486	\$ 2,968,445	\$ 3,303,725	\$ 3,303,725	\$ 3,250,658	\$ (53,067)	-1.61%
40120 Temporary Wages	578,331	495,598	402,700	402,700	402,700	-	0.00%
40130 Overtime Wages	19,472	25,484	59,286	59,286	58,325	(961)	-1.62%
40210 FICA	285,220	294,070	315,008	315,008	309,809	(5,199)	-1.65%
40221 PERS	909,197	891,498	765,836	765,836	753,551	(12,285)	-1.60%
40321 Health Insurance	1,053,399	1,052,100	1,134,966	1,134,966	1,140,619	5,653	0.50%
40322 Life Insurance	5,053	5,327	8,269	8,269	8,127	(142)	-1.72%
40410 Leave	524,647	516,066	455,057	455,057	441,720	(13,337)	-2.93%
40511 Other Benefits	16,845	11,508	36,122	36,122	36,120	(2)	-0.01%
Total: Personnel	6,299,650	6,260,096	6,480,969	6,480,969	6,401,629	(79,340)	-1.22%
<b>Supplies</b>							
42120 Computer Software	1,235	-	1,500	1,500	1,000	(500)	-33.33%
42210 Operating Supplies	41,240	45,171	45,125	50,125	45,125	-	0.00%
42230 Fuel, Oils and Lubricants	90,858	92,464	110,000	110,000	110,000	-	0.00%
42250 Uniforms	14,882	4,863	10,312	10,312	10,312	-	0.00%
42263 Training Supplies	-	115	-	100	-	-	-
42310 Repair/Maint Supplies	733,586	714,456	700,100	695,730	771,010	70,910	10.13%
42360 Motor Vehicle Supplies	31,352	50,324	35,000	39,000	35,000	-	0.00%
42410 Small Tools and Minor	37,057	33,285	20,485	20,485	20,400	(85)	-0.41%
Total: Supplies	950,210	940,678	922,522	927,252	992,847	70,325	7.62%
<b>Services</b>							
43011 Contractual Services	84,591	69,383	71,100	75,200	71,050	(50)	-0.07%
43012 Audit Services	62,561	58,384	65,000	112,403	93,000	28,000	43.08%
43014 Physical Examinations	5,807	4,175	4,500	10,500	5,500	1,000	22.22%
43015 Water/Air Sample Test	13,055	13,834	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	21,329	17,566	20,000	20,000	20,000	-	0.00%
43050 Solid Waste Fees	1,423	1,910	1,500	1,500	1,500	-	0.00%
43110 Communications	36,177	36,018	38,120	38,120	38,120	-	0.00%
43140 Postage and Freight	23,351	17,258	15,000	20,000	20,000	5,000	33.33%
43210 Transportation/Subsistence	186,546	180,775	160,050	160,050	180,060	20,010	12.50%
43260 Training	11,438	7,691	9,000	9,000	9,000	-	0.00%
43310 Advertising	817	774	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	2,314,612	2,542,569	2,613,921	2,613,921	2,621,584	7,663	0.29%
43600 Project Management	855	-	-	-	-	-	-
43610 Utilities	184,687	193,700	195,800	195,780	195,805	5	0.00%
43720 Equipment Maintenance	3,487	3,745	3,550	3,570	3,600	50	1.41%
43750 Vehicle Maintenance	3,147	2,991	3,500	4,500	3,500	-	0.00%
43764 Snow Removal	284,804	405,834	350,000	350,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	176,014	236,964	210,000	198,000	210,000	-	0.00%
43810 Rents	10,003	8,867	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	203,658	154,479	139,502	139,502	94,790	(44,712)	-32.05%
43920 Dues and Subscriptions	2,503	2,924	3,500	3,500	3,500	-	0.00%
Total: Services	3,630,865	3,959,841	3,933,293	3,984,796	3,950,259	16,966	0.43%
<b>Capital Outlay</b>							
48120 Major Office Equipment	8,559	9,408	-	-	-	-	-
48310 Vehicles	514	-	-	-	-	-	-
48311 Machinery & Equipment	39,855	26,818	12,000	-	-	(12,000)	-100.00%
48710 Minor Office Equipment	12,337	6,580	6,900	6,229	7,900	1,000	14.49%
48720 Minor Office Furniture	-	-	1,500	2,875	1,000	(500)	-33.33%
48740 Minor Machines & Equipment	3,199	7,114	2,000	16,171	2,000	-	0.00%
49433 Plan Reviews/Permit Fees	531	698	1,000	1,000	750	(250)	-25.00%
Total: Capital Outlay	64,995	50,618	23,400	26,275	11,650	(11,750)	-50.21%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241 School Fund  
Expenditure Summary By Line Item - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50241 School District Operations	\$ 37,908,561	\$ 38,583,417	\$ 38,883,797	\$ 38,883,797	\$ 38,883,797	\$ -	0.00%
Total: Transfers	37,908,561	38,583,417	38,883,797	38,883,797	38,883,797	-	0.00%
<b>Interdepartmental Charges</b>							
60001 Charges (To) From Purchasing	207,935	217,340	219,451	219,451	223,250	3,799	1.73%
60002 Charges (To) From Other Depts.	(231,563)	(225,821)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(650,275)	(427,741)	(500,000)	(500,000)	(500,000)	-	-
60004 Mileage Ticket Credits	(905)	-	-	-	-	-	-
Total: Interdepartmental Charges	(674,808)	(436,222)	(505,549)	(505,549)	(501,750)	3,799	-
<b>Department Total</b>	<b>\$ 48,179,473</b>	<b>\$ 49,358,428</b>	<b>\$ 49,738,432</b>	<b>\$ 49,797,540</b>	<b>\$ 49,738,432</b>	<b>\$ -</b>	<b>0.00%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241 School Fund  
Total Summary**

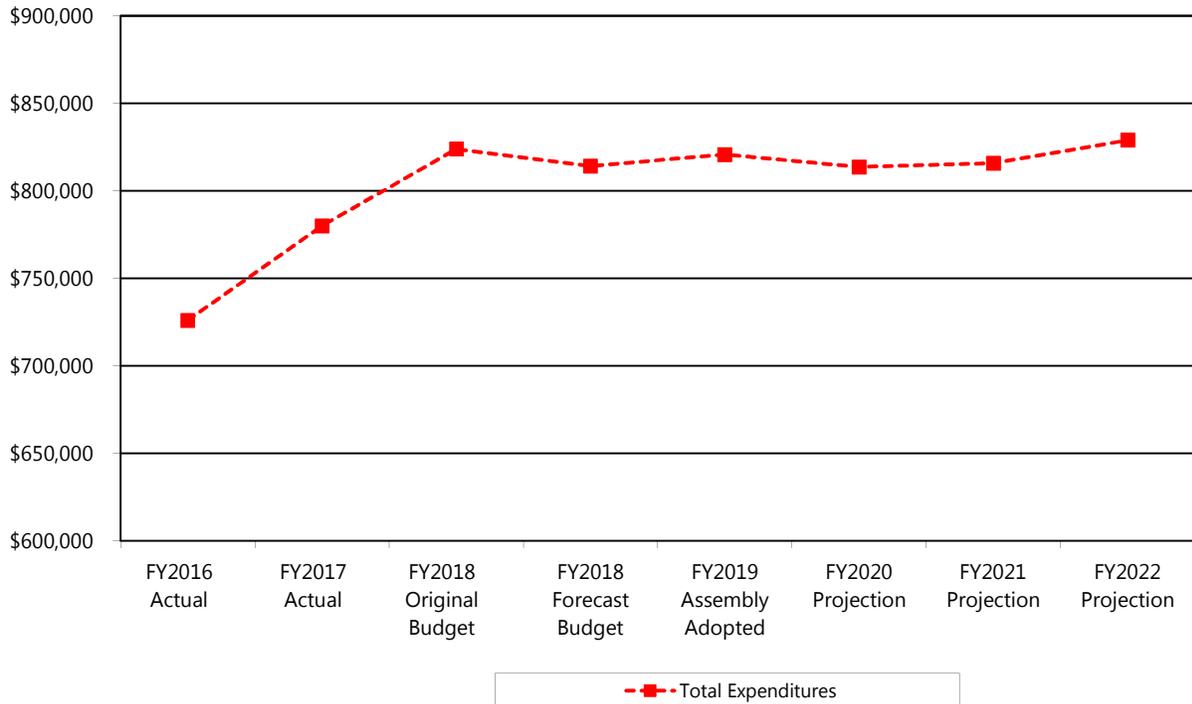
	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
40XXX Total Personnel	\$ 6,299,650	\$ 6,260,096	\$ 6,480,969	\$ 6,480,969	\$ 6,401,629	(79,340)	-1.22%
42XXX Total Supplies	950,210	940,678	922,522	927,252	992,847	70,325	7.62%
43XXX Total Services	3,630,865	3,959,841	3,933,293	3,984,796	3,950,259	16,966	0.43%
48XXX Total Capital Outlay	64,995	50,618	23,400	26,275	11,650	(11,750)	-50.21%
50XXX Total Transfers	37,908,561	38,583,417	38,883,797	38,883,797	38,883,797	-	0.00%
6XXX Total Interdepartmental Charges	(674,808)	(436,222)	(505,549)	(505,549)	(501,750)	3,799	-
<b>Fund Totals</b>	<b>\$ 48,179,473</b>	<b>\$ 49,358,428</b>	<b>\$ 49,738,432</b>	<b>\$ 49,797,540</b>	<b>\$ 49,738,432</b>	<b>\$ -</b>	<b>0.00%</b>

## Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 726,003	\$ 779,958	\$ 823,804	\$ 814,048	\$ 820,685	\$ 813,514	\$ 815,757	\$ 828,893
Total Operating Transfers								
Total Revenues and Other Financing Sources	726,003	779,958	823,804	814,048	820,685	813,514	815,757	828,893
Expenditures:								
Services	726,003	779,958	823,804	814,048	820,685	813,514	815,757	828,893
Total Expenditures	726,003	779,958	823,804	814,048	820,685	813,514	815,757	828,893
Total Expenditures and Operating Transfers	726,003	779,958	823,804	814,048	820,685	813,514	815,757	828,893
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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### Post Secondary Education Expenditures



## Kenai Peninsula Borough Budget Detail

### Fund 242 Postsecondary Education Department 78090 - Kenai Peninsula College

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Services</b>						
43023 Kenai Peninsula College	\$ 726,003	\$ 779,958	\$ 823,804	\$ 814,048	\$ 820,685	\$ (3,119) -0.38%
Total: Services	726,003	779,958	823,804	814,048	820,685	(3,119) -0.38%
<b>Department Total</b>	<b>\$ 726,003</b>	<b>\$ 779,958</b>	<b>\$ 823,804</b>	<b>\$ 814,048</b>	<b>\$ 820,685</b>	<b>\$ (3,119) -0.38%</b>

### Line-Item Explanations

**43023 Kenai Peninsula College (KPC).** Funding to be used as follows:

**Tuition Waiver.** Funding provides a partial waiver for up to six credits/semester for high school juniors and seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one full-time year attending college) beginning the fall semester when they become a junior. In Fall 2018, students will pay \$70/credit. The requested Borough funding will cover the remaining \$142/credit. The UA Board of Regents approved a 5% tuition increase for Fall 2018 at their November 2017 meeting (\$205,232).

**Adult Basic Education/General Education Development.** Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek and other remote communities as needed (\$131,332)

Kenai River Campus Outreach	\$68,330
Kachemak Bay Campus Outreach	\$63,002

**Courses at Resurrection Bay Extension Site, Seward.** Funding provides courses in basic general requirements such as English, Psychology, Art, Communication, professional development courses and community interest courses (\$28,500).

**Coordinator/Night Staffing, Kenai River Campus.** Funding provides salary, benefits, and support for a 23 hour/week position. The night coordinator is trained in CPR, first aid, and AED operations (\$20,362).

**Library Support, Kachemak Bay Campus.** Funding provides 57% of the operational costs for a Library Technician. Funding also provides additional resources such as reference materials, books and databases (\$42,519).

**Instructional Support Position-Kachemak Bay Campus.** Funding provides an instructional support position for KBC faculty, staff and students utilizing Bay View Hall. This position provides sole instructional and administrative support as well as all test proctoring services (\$42,900).

**Information/Registration Clerk, Kachemak Bay Campus.** Funding provides 50% of the cost for staffing a full-time Information/Registration clerk for the Kachemak Bay campuses (\$34,554).

**Tutors - Learning Centers.** Funding provides tutors at both campuses. Academic tutoring is a critical retention tool that strengthens academic skills for at risk students in specific disciplines. Learning Center Tutors are either "peer" student or non-student tutors trained and qualified in their area of expertise (\$31,990).

Kenai River Campus	\$22,393
Kachemak Bay Campus	\$ 9,597

**Developmental Student Advisor -Kenai River Campus.** This position oversees and monitors the academic progress of all KPC students taking developmental level math and English courses, including outreach on a regular basis for those determined to be at-risk. Additionally, this person will review Accuplacer results (required placement test that all students must take) and advises them on what courses to select, based on their test results. Funding will also provide two part-time student employee positions to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources (\$81,600).

**Student Advisor, Kachemak Bay Campus.** This position provides retention and student success activities, academic and financial aid advising and assistance with complying admissions, selecting classes and developmental academic plans (\$51,225).

**Veterans Coordinator & Safety Officer.** This position (40 hrs/week) is located on the Kenai River Campus. This person serves as the initial point of contact for active duty and veteran students attending KPC. The coordinator provides the initial in-take advising to military and veteran students with regards to the requirements and limitations on their benefits, and serves to facilitate these students' interactions with other KPC student services. The coordinator travels on at least a monthly basis to the Kachemak Bay Campus to meet with veteran students attending there, as well as attends VA meetings at UAA and around the state. The coordinator also serves as the KPC safety officer, providing a variety of campus safety briefings, ensuring OSHA compliance, a safe work environment, and safe equipment is used in the numerous laboratories. (\$67,700).

**Recruiter.** This dedicated recruiter position will design and develop programs to support the KPC recruitment plan, develop and deliver formal presentations to high school students, meet with prospective students and families regarding admission, enrollment, and academic requirements for KPC programs, and maintain positive contact with school counselors and community representatives. (\$73,027).

**Peer Ambassador Scholars (new).** This program is designed to improve KPC outreach to high school students considering their college opportunities, and will work in coordination with the Recruiter. Peer Ambassadors will be mature, outgoing, positive KPC students who have excelled both academically and in a variety of extracurricular activities. Peer Ambassadors will be the face of KPC to the college age demographic and will articulate the benefits of attending KPC to prospective students. They would be responsible for supporting college fairs, orientation activities, KPC tours, high school classroom visits and other high school activities such as application week or JumpStart registration. Ambassadors will be full time KPC degree seeking students in good academic standing. As compensation, each of the four Peer Ambassadors will receive a six credit hour tuition waiver each semester they are active in the program. (\$9,744).

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## ***General Government Special Revenue Funds***

The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

**Land Trust Fund** – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

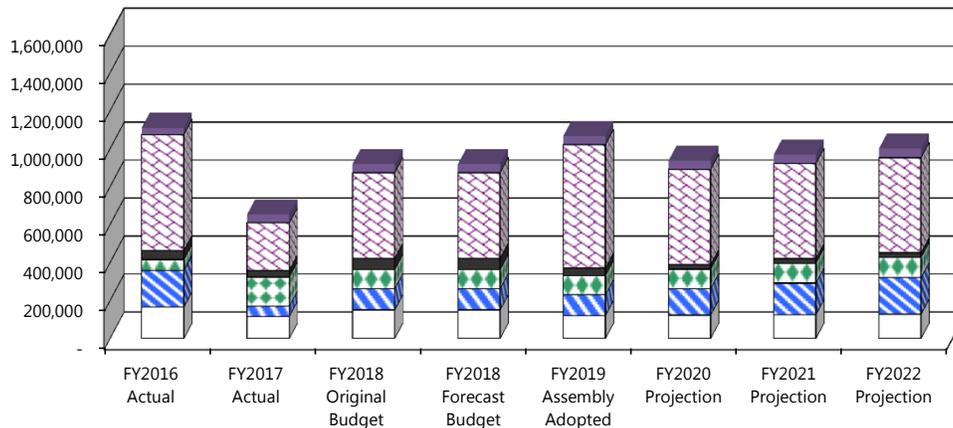
**Nikiski Senior Service Area** – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to the Native Village of Tyonek for Tyonek Senior Citizen programs, and to Nikiski Senior Citizens, Inc., a non-profit organization that provides meals, transportation, social activities, and information and referral. The major source of revenue is from property taxes.

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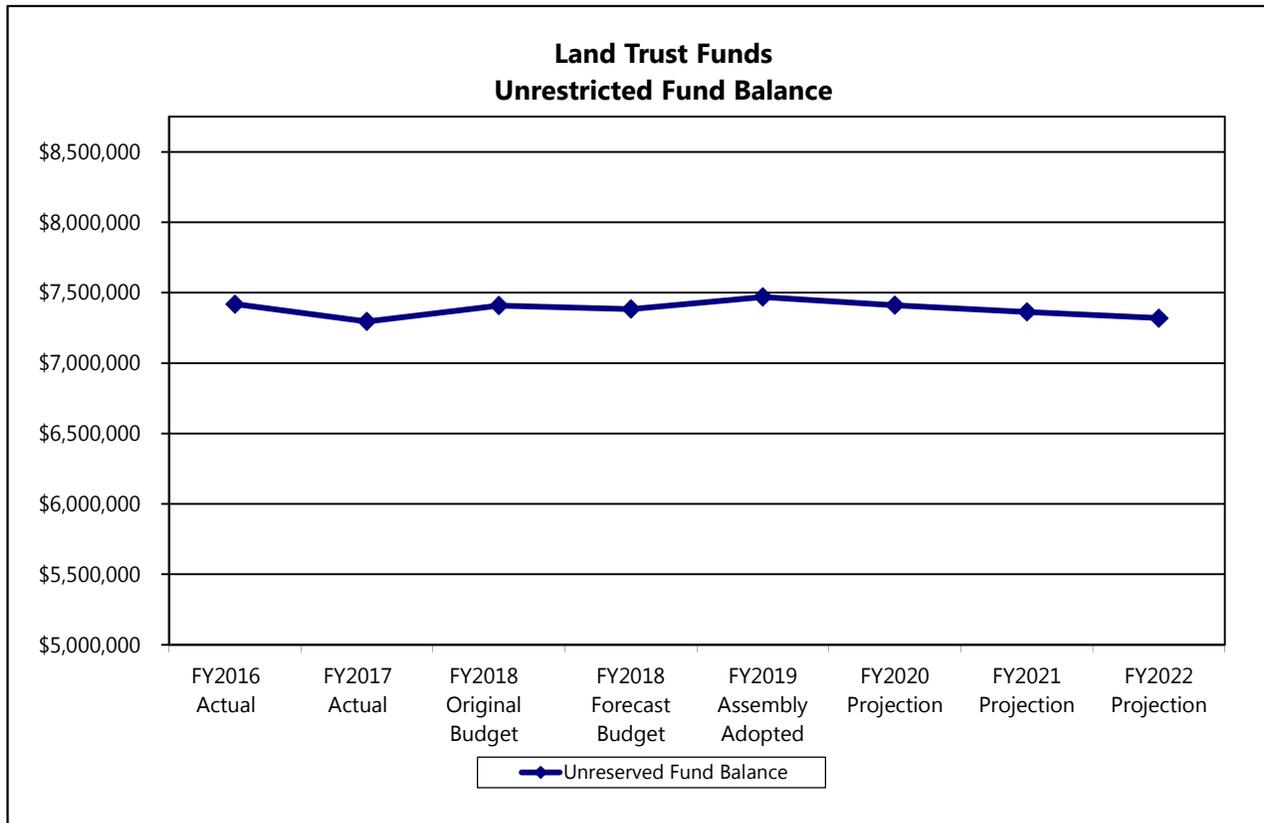
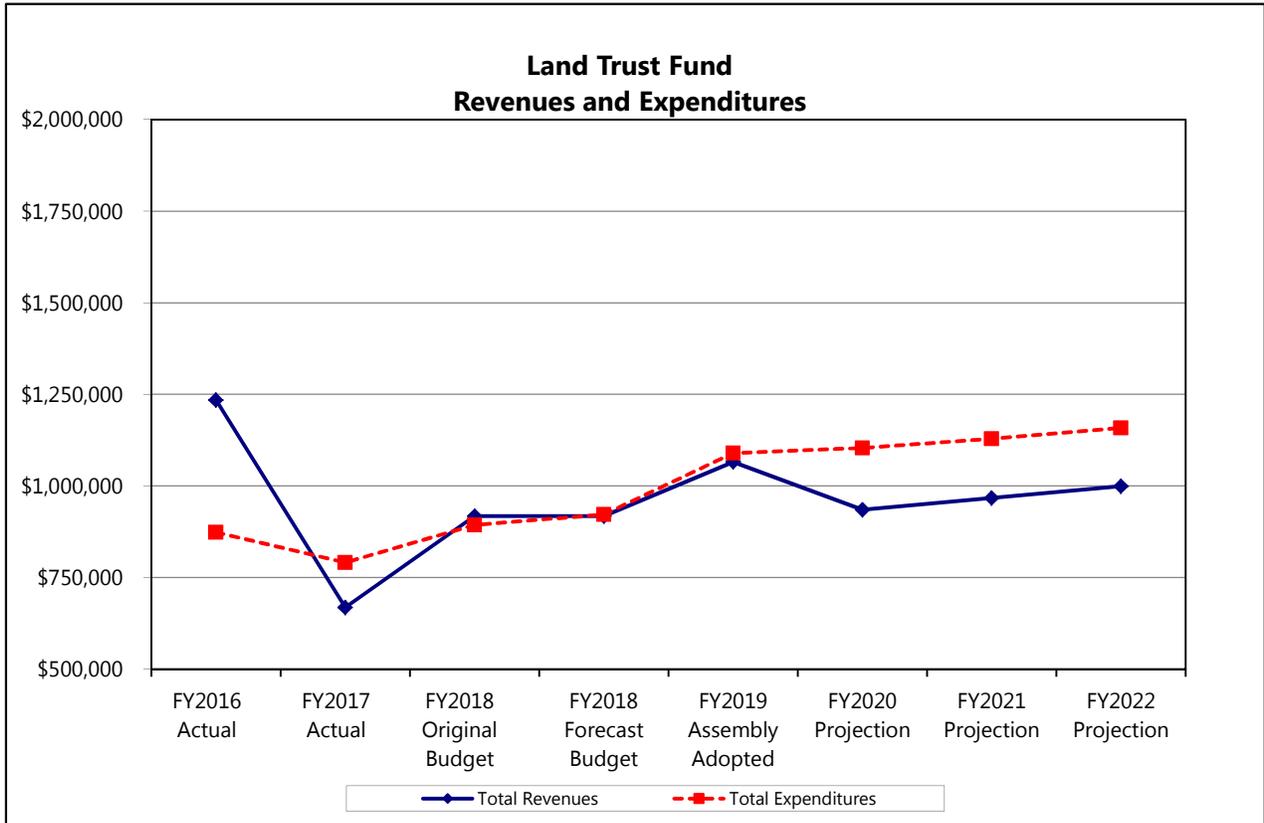
## Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenue	\$ 20,189	\$ 16,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	609,301	249,922	450,000	450,000	650,000	500,000	500,000	500,000
Land Leases	164,687	115,740	150,000	150,000	120,000	122,400	124,848	127,345
Timber and Gravel Sales	57,411	152,425	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	193,237	54,740	112,743	112,743	110,763	140,047	166,757	193,275
Rent-NPRSA	82,329	-	-	-	-	-	-	-
Royalties	35,704	43,502	45,000	45,000	45,000	45,900	46,818	47,754
Miscellaneous	48,549	35,946	60,000	60,000	40,000	25,000	25,000	25,000
Total Revenues	1,211,407	668,403	917,743	917,743	1,065,763	935,347	967,463	999,495
Operating Transfers From:								
General Fund	23,002	-	-	-	-	-	-	-
Total Operating Transfers	23,002	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	1,234,409	668,403	917,743	917,743	1,065,763	935,347	967,463	999,495
Expenditures:								
Personnel	621,394	616,736	644,170	669,731	653,956	667,035	683,711	704,222
Supplies	10,314	7,098	9,500	9,500	8,900	9,078	9,260	9,445
Services	182,825	163,931	231,628	234,087	392,781	392,781	400,637	408,650
Capital Outlay	58,631	3,407	8,365	8,365	7,490	7,640	7,793	7,949
Interdepartmental Charges	-	-	-	-	26,578	26,913	27,535	28,257
Total Expenditures	873,164	791,172	893,663	921,683	1,089,705	1,103,447	1,128,936	1,158,523
Total Expenditures and Operating Transfers	873,164	791,172	893,663	921,683	1,089,705	1,103,447	1,128,936	1,158,523
Net Results From Operations	361,245	(122,769)	24,080	(3,940)	(23,942)	(168,100)	(161,473)	(159,028)
Projected Lapse	-	-	89,366	92,168	108,971	110,345	112,894	115,852
Change in Fund Balance	361,245	(122,769)	113,446	88,228	85,029	(57,755)	(48,579)	(43,176)
Beginning Fund Balance	7,057,463	7,418,708	7,295,939	7,295,939	7,384,167	7,469,196	7,411,441	7,362,862
Ending Fund Balance	\$ 7,418,708	\$ 7,295,939	\$ 7,409,385	\$ 7,384,167	\$ 7,469,196	\$ 7,411,441	\$ 7,362,862	\$ 7,319,686

**Land Trust Fund  
Historical and Projected Revenues**



Land Leases
  Interest Earnings
  Timber and Gravel Sales
  Miscellaneous
  Land Sales
  Royalties



## Department Function

**Fund 250**

## Land Management Administration

**Dept 21210**

### Mission

To make informed management recommendations, decisions, and actions on the borough's land inventory and natural resources in accordance with KPBS Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan with three primary operational objectives:

- 1) Acquire and hold land for the operations of the Kenai Peninsula Borough, including the school district and service areas.
- 2) Manage lands & natural resources for identified community needs and general social, environmental, and economic public benefits.
- 3) Create capacity for perpetuating the implementation of objectives 1 & 2.

### Program Description

The Land Management Division is responsive to current and foreseeable land-based needs of the borough and its residents which are addressed through inventory, land planning, land acquisition, land use authorizations, resource management, land disposals, and public land information under the general powers authority of AS 29.35.010(8).

### Major Long Term Issues and Concerns:

- Establishing policy and formalizing best practices.
- Establishing Land Trust Fund purpose and intent for long term management and strategies for sustainable funding of operations.
- Establishing a facility management framework.
- Protecting KPBS's interest in the municipal entitlement process.
- Establishing a centralized information management system for land program records.
- Revising KPBS code 17.10 and 14.08.
- Classification of all borough land.
- Development of a multi-year work plan based on land unit management plans and other operational objectives.
- Development of the service roles of locational planning in advance of capital improvement projects.

### FY2018 Accomplishments

- Opened the Kenai Keys Burn Area Personal Use Firewood Special Management Area.
- Installed durable public access improvements at Centennial Lake.
- Held spring land sale, tax foreclosure auction, and over-the-counter land sale.
- Acquired DNR access easement for Salmon Creek 205.
- Made recommendation for CES Station 1 replacement location through a Site Selection Committee.
- Hosted the Kenai Peninsula Drone Technical Conference for professionals with 60 public & private sector attendees.
- Completed inventory of Municipal Entitlement Final Decisions.
- Successfully offered the old Lighthouse Inn building for private ownership and management.
- Established E-recording capabilities for the KPBS.
- Participated in KPBS Comprehensive Plan development.

### FY2019 New Initiatives:

- Determine campus boundaries for borough operating sites including service areas and school district.
- Obtain high resolution campus imagery & ground control of priority sites - Homer High School, Seward Schools, Kenai Middle & High School, KPBS/KPBSD Admin, Soldotna Elementary, & Central Peninsula Hospital.
- Work with GIS Department to develop Borough Campus Viewer with boundaries, imagery, & building footprints.
- Train operating departments on the use of mapping tools.
- Inventory approved lands through Assessing's tax parcel system in cooperating with the Assessing Department and GIS.
- Write new land classification definitions with development of corresponding map tools.
- Site acquisition for Kachemak Selo School.
- Grey Cliffs Spring Beauty Material Site permitting, access, and development.
- Seward Rock Quarry independent access development.
- Reclamation of 4 acres of exhausted area at the Eagle Lake Material Site with costs recovered by collected reclamation fees.

### Performance Measures

#### Measures:

Staffing	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing history	5	5	5	5
Seasonal field staff	1	0	1	1

**Department Function**

**Fund 250**

**Land Management Administration - Continued**

**Dept 21210**

**Priority/Goal:** Land Acquisition

**Goal:** Support borough operations and community interests with appropriately located lands

**Objective:** To acquire lands meeting operational criteria for borough purposes; To acquire lands appropriate for inclusion in community land use planning including lands supporting public purposes, community expansion, resource management (production), recreation, and ecological values. To obtain patent to approved municipal entitlement grant lands.

**Measures:**

	<b>Benchmark</b>	<b>CY2015 Actual</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>
Parcels acquired for KPB Purposes	N/A	3	0	2	2
Properties leased by KPB	N/A	17	18	18	17
Municipal entitlement acres received	2,350	0	0	218	300

**Priority/Goal:** Land disposal

**Goal:** To dispose of tax foreclosed, surplus, and community expansion lands guided by public processes.

**Objective:** To conduct disposal programs of appropriate surplus and planned lands. To periodically conduct tax foreclosure auctions.

**Measures:**

	<b>CY2015 Actual</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>
Tax foreclosure parcels sold/retained	34/5	0/0	26/30	0/0
Parcels sold at market value	20	0	13	14
Deeds of trust outstanding	36	30	36	38

**Priority/Goal:** Land use authorizations and natural resource sales

**Goal:** To provide for appropriate uses of borough land and natural resources

**Objective:**

1. To orderly administer land authorization programs for special use of borough land
2. To offer borough gravel and hard rock resources in support of community and public project needs

**Measures:**

	<b>CY2015 Actual</b>	<b>CY2016 Actual</b>	<b>CY2017 Actual</b>	<b>CY2018 Projected</b>
Active land leases & Rent Agreements	34	30	33	34
Land use permits	32	33	32	33
Right-of-way utility permits	130	113	109	115
Easements granted	3	2	4	4
Small quantity gravel permits	9	9	14	20
Gravel volume all sites (cubic yards)	27,610	23,731	20,397	30,000
Hard rock volume (cubic yards)	17,158	4,490	1,226	10,000

**Department Function**

**Fund 250**

**Land Management Administration - Continued**

**Dept 21210**

**Commentary:**

Public information service volumes are again down slightly from previous years with 6,194 customer requests served at the land management public assistance desk and 821 custom maps produced for the public.

Land Management continues to move towards establishing a clear set of public land management objectives and achieving greater transparency, largely facilitated through moving into contemporary information management systems and online map services. This focus has shifted resources to address long-term business challenges with a focus on developing a common operating picture. With improved operating systems in place, a greater capacity to achieve goals and improved delivery of quality goods and services to internal and external customers is being realized. Land inventory, land classification, and management planning processes are the next resource intensive initiative that will provide fundamental building blocks for objectives based management to serve broad public interests and the borough's specific functions.

A Spring Land Sale is being proposed for May 2018, followed by an over-the-counter sale in October 2018. In order to maintain efficiencies, the next tax foreclosure auction is proposed for October 2019, which will be composed of parcels foreclosed in tax years 2015 and 2016.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 250**

**Department 21210 - Land Management Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	331,076	332,960	\$ 351,868	\$ 351,868	\$ 356,631	\$ 4,763	1.35%
40120 Temporary Wages	5,540	-	9,000	33,071	9,000	-	0.00%
40130 Overtime Wages	313	-	4,115	4,745	3,684	(431)	-10.47%
40210 FICA	28,659	28,300	32,609	33,469	33,148	539	1.65%
40221 PERS	98,363	95,045	80,604	80,604	81,578	974	1.21%
40321 Health Insurance	111,534	115,343	117,240	117,240	118,560	1,320	1.13%
40322 Life Insurance	552	577	874	874	884	10	1.14%
40410 Leave	44,780	43,930	47,284	47,284	49,895	2,611	5.52%
40511 Other Benefits	577	581	576	576	576	-	0.00%
Total: Personnel	621,394	616,736	644,170	669,731	653,956	9,786	1.52%
<b>Supplies</b>							
42020 Signage Supplies	-	600	2,500	2,500	2,000	(500)	-20.00%
42120 Computer Software	161	157	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	3,348	5,515	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	500	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	-	317	500	500	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	404	9	500	500	500	-	0.00%
42410 Small Tools	124	-	1,000	1,000	900	(100)	-10.00%
Total: Supplies	4,537	7,098	9,500	9,500	8,900	(600)	-6.32%
<b>Services</b>							
43011 Contractual Services	69,614	131,596	175,000	135,955	320,000	145,000	82.86%
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43100 Land Management Program Services	-	-	-	21,470	18,000	18,000	-
43110 Communications	2,655	2,368	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	653	718	650	1,250	700	50	7.69%
43210 Transportation/Subsistence	3,660	2,064	10,192	11,676	9,292	(900)	-8.83%
43220 Car Allowance	3,517	3,614	3,600	3,600	3,600	-	0.00%
43260 Training	1,240	2,171	4,400	4,400	4,200	(200)	-4.55%
43310 Advertising	1,785	2,664	6,500	6,875	6,000	(500)	-7.69%
43410 Printing	409	253	500	500	500	-	0.00%
43510 Insurance Premium	2,585	2,809	2,544	2,544	2,707	163	6.41%
43610 Utilities	5,814	5,802	5,995	5,995	5,995	-	0.00%
43720 Equipment Maintenance	972	927	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	848	90	1,000	1,000	1,000	-	0.00%
43810 Rents and Operating Leases	-	-	-	1,375	-	-	-
43812 Equipment Replacement Pymt.	2,500	2,500	2,302	2,302	2,302	-	0.00%
43920 Dues and Subscriptions	1,510	1,066	1,945	1,945	1,485	(460)	-23.65%
43931 Recording Fees	980	210	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	10	(73)	500	500	500	-	0.00%
43936 USAD Assessments	405	3,369	-	-	-	-	-
45110 Land Sale Property Tax	2,114	1,783	10,000	26,200	10,000	-	0.00%
Total: Services	101,271	163,931	231,628	234,087	392,781	161,153	69.57%
<b>Capital Outlay</b>							
48120 Major Office Equipment	1,873	-	2,850	2,850	2,500	(350)	-12.28%
48610 Land Purchase	52,730	-	-	-	-	-	-
48710 Minor Office Equipment	3,498	1,748	1,825	1,825	1,300	(525)	-28.77%
48720 Minor Office Furniture	-	189	1,000	1,000	1,000	-	0.00%
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	530	1,470	2,190	2,190	2,190	-	0.00%
Total: Capital Outlay	58,631	3,407	8,365	8,365	7,490	(875)	-10.46%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 250**

**Department 21210 - Land Management Administration - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Interdepartmental Charges</b>						
61990 Administrative Service Fee	-	-	-	-	26,578	26,578 -
Total: Interdepartmental Charges	-	-	-	-	26,578	26,578 -
<b>Department Total</b>	<b>\$ 785,833</b>	<b>\$ 791,172</b>	<b>\$ 893,663</b>	<b>\$ 921,683</b>	<b>\$ 1,089,705</b>	<b>\$ 196,042 21.94%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Land Management Officer, 2 Land Management Agents, 1 Land Management Technician III, and 1 Administrative Assistant.

**40130 Overtime Wages.** Overtime allotted for meetings and project administration.

**42020 Signage Supplies.** Installation and maintenance of informational and site identification signs at public uses sites, special management areas, and resource management areas.

**42210 Operating Supplies.** Field supplies including stakes, grass seed and barrier fencing.

**43011 Contractual Services.** Access, vegetation management, and property improvements (\$20,000); Seward Rock Quarry independent access (\$35,000); material site management (\$15,000); Grey Cliffs Spring Beauty Material Site permitting, surveying, access and development (\$150,000); Municipal Entitlement survey, mapping & consulting services (\$55,000); property inspection (\$10,000); and materials testing (\$5,000); campus imagery & ground control of Homer High, Seward Schools, Kenai Middle/High, KPB/KPBSD Admin, Soldotna Elementary, & Central Peninsula Hospital (\$30,000).

**43100 Land Management Program Services:** Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (Kachemak Selo).

**43210 Transportation/Subsistence.** Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions and agency partners; and travel for professional training of department staff.

**43260 Training.** International Right-of-Way Association educational classes and professional development training; ArcGIS mapping trainings; AK surveying and mapping conference; and AK certified erosion and sediment control lead recertifications.

**43310 Advertising.** Publication and mailing of public notices and advertisements for land classifications, land sales and deed restriction modifications.

**48120 Major Office Equipment.** Replace department printer (cost split with Planning).

**48710 Minor Office Equipment.** Replacement of 1 high-end (GIS capable) desk computer and 1 monitor (\$1,300).

**48720 Minor Office Furniture.** Replacement chair and file cabinets (\$1,000).

**48740 Minor Machinery & Equipment.** Field tools and staking equipment (\$500).

**49433 Plan Review/Permit Fees.** ADEC storm water pollution prevention plan permit fees (\$730 each plan review).

**61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
** 2016 SUV (replacement)	<u>\$ 5,000</u>	<u>\$ 2,302</u>	<u>\$ 2,302</u>	<u>\$ 6,909</u>

\*\* Note an equal amount is being billed to Planning for this vehicle.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 250 Land Trust Fund  
Department 21211 - Facilities Management**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Supplies</b>						
42310 Repair/Maintenance Supplies	\$ 5,777	\$ -	\$ -	\$ -	\$ -	-
Total: Supplies	5,777	-	-	-	-	-
<b>Services</b>						
43510 Insurance Premium-Nikiski El	21,782	-	-	-	-	-
43610 Utilities-Nikiski El	45,866	-	-	-	-	-
43780 Bldg/Grounds Maintenance	13,906	-	-	-	-	-
Total: Services	81,554	-	-	-	-	-
<b>Department Total</b>	<b>\$ 87,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Line-Item Explanations**

The Nikiski Community Recreation Center (NCRC) facility was owned and operated by Land Trust Fund and rent was charged in lieu of direct facility costs. In February 2016, North Peninsula Recreation Service Area took ownership of the facility and will show direct expenditures for all costs associated with NCRC.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 250 Land Trust Fund  
Expenditure Summary By Line Item**

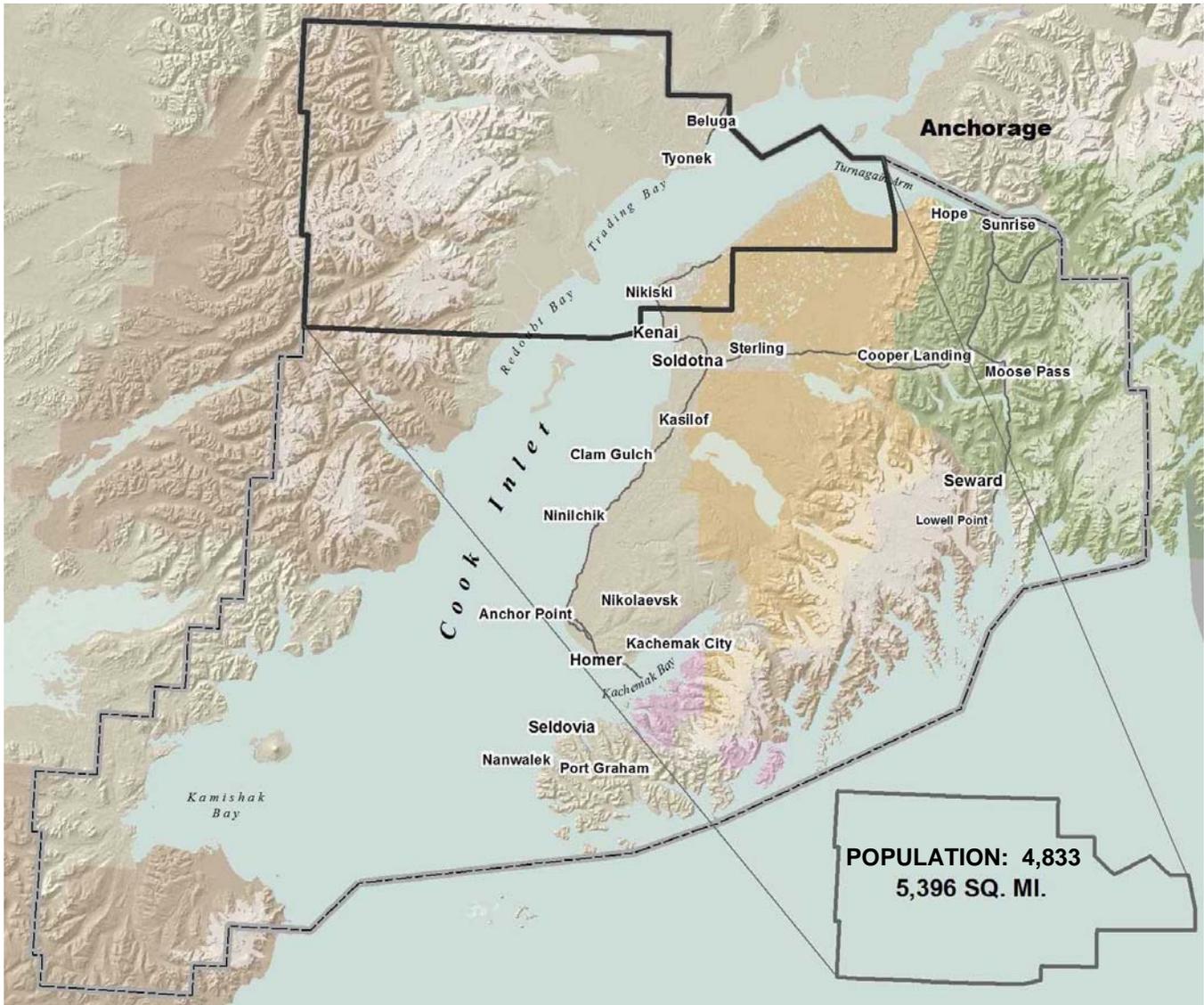
	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 331,076	\$ 332,960	\$ 351,868	\$ 351,868	\$ 356,631	\$ 4,763	1.35%
40120 Temporary Wages	5,540	-	9,000	33,071	9,000	-	0.00%
40130 Overtime Wages	313	-	4,115	4,745	3,684	(431)	-10.47%
40210 FICA	28,659	28,300	32,609	33,469	33,148	539	1.65%
40221 PERS	98,363	95,045	80,604	80,604	81,578	974	1.21%
40321 Health Insurance	111,534	115,343	117,240	117,240	118,560	1,320	1.13%
40322 Life Insurance	552	577	874	874	884	10	1.14%
40410 Leave	44,780	43,930	47,284	47,284	49,895	2,611	5.52%
40511 Other Benefits	577	581	576	576	576	-	0.00%
Total: Personnel	621,394	616,736	644,170	669,731	653,956	9,786	1.52%
<b>Supplies</b>							
42020 Signage Supplies	-	600	2,500	2,500	2,000	(500)	-20.00%
42120 Computer Software	161	157	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	3,348	5,515	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils & Lubricants	500	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	5,777	317	500	500	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	404	9	500	500	500	-	0.00%
42410 Small Tools	124	-	1,000	1,000	900	(100)	-10.00%
Total: Supplies	10,314	7,098	9,500	9,500	8,900	(600)	-6.32%
<b>Services</b>							
43011 Contractual Services	69,614	131,596	175,000	135,955	320,000	145,000	82.86%
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43100 Land Management Program Services	-	-	-	21,470	18,000	18,000	-
43110 Communications	2,655	2,368	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	653	718	650	1,250	700	50	7.69%
43210 Transportation/Subsistence	3,660	2,064	10,192	11,676	9,292	(900)	-8.83%
43220 Car Allowance	3,517	3,614	3,600	3,600	3,600	-	0.00%
43260 Training	1,240	2,171	4,400	4,400	4,200	(200)	-4.55%
43310 Advertising	1,785	2,664	6,500	6,875	6,000	(500)	-7.69%
43410 Printing	409	253	500	500	500	-	0.00%
43510 Insurance Premium	24,367	2,809	2,544	2,544	2,707	163	6.41%
43610 Utilities	51,680	5,802	5,995	5,995	5,995	-	0.00%
43720 Equipment Maintenance	972	927	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	848	90	1,000	1,000	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	13,906	-	-	-	-	-	-
43810 Rents and Operating Leases	-	-	-	1,375	-	-	-
43812 Equipment Replacement Pymt.	2,500	2,500	2,302	2,302	2,302	-	0.00%
43920 Dues and Subscriptions	1,510	1,066	1,945	1,945	1,485	(460)	-23.65%
43931 Recording Fees	980	210	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	10	(73)	500	500	500	-	0.00%
43936 USAD Assessments	405	3,369	-	-	-	-	-
45110 Land Sale Property Tax	2,114	1,783	10,000	26,200	10,000	-	0.00%
Total: Services	182,825	163,931	231,628	234,087	392,781	161,153	69.57%
<b>Capital Outlay</b>							
48120 Major Office Equipment	1,873	-	2,850	2,850	2,500	(350)	-12.28%
48610 Land Purchase	52,730	-	-	-	-	-	-
48710 Minor Office Equipment	3,498	1,748	1,825	1,825	1,300	(525)	-28.77%
48720 Minor Office Furniture	-	189	1,000	1,000	1,000	-	0.00%
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	530	1,470	2,190	2,190	2,190	-	0.00%
Total: Capital Outlay	58,631	3,407	8,365	8,365	7,490	(875)	-10.46%
<b>Interdepartmental Charges</b>							
61990 Administrative Service Fee	-	-	-	-	26,578	26,578	-
Total: Interdepartmental Charges	-	-	-	-	26,578	26,578	-
<b>Department Total</b>	<b>\$ 873,164</b>	<b>\$ 791,172</b>	<b>\$ 893,663</b>	<b>\$ 921,683</b>	<b>\$ 1,089,705</b>	<b>\$ 196,042</b>	<b>21.94%</b>

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## **Nikiski Senior Service Area**

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

Funding is provided by a mill rate levy not to exceed 0.20 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2019 is set at .20 mills.



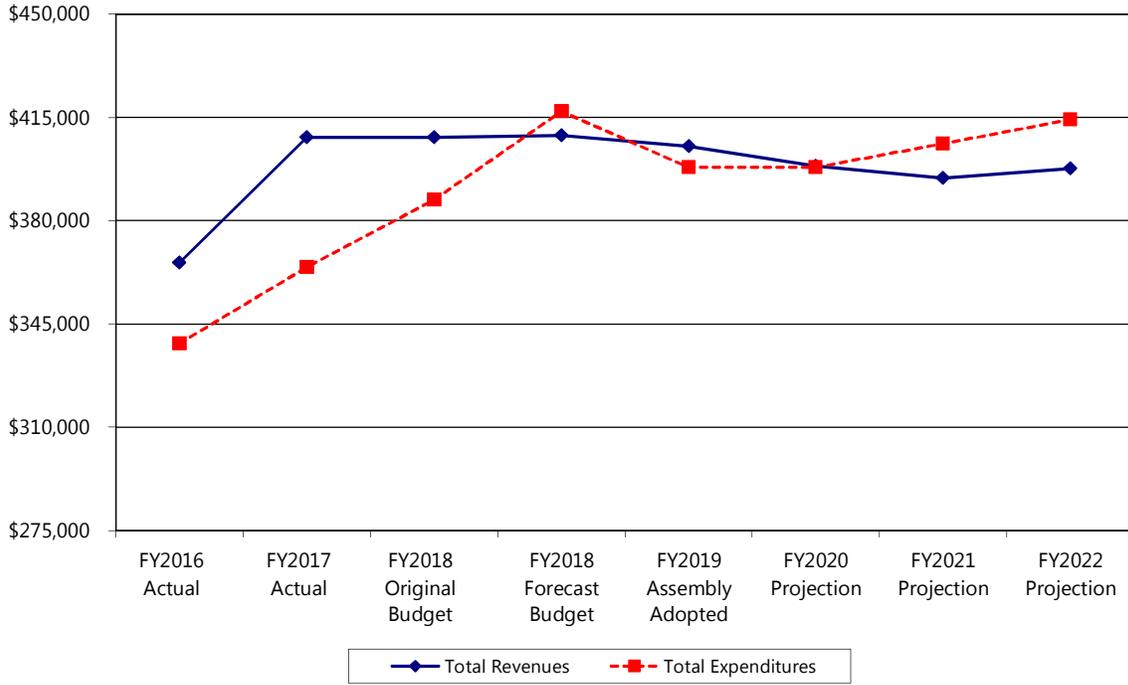
### **Board Members**

Lois Solmonson  
Jonathan Becker  
Erich DeLand  
Julie Marcinkowski  
Heidi Covey

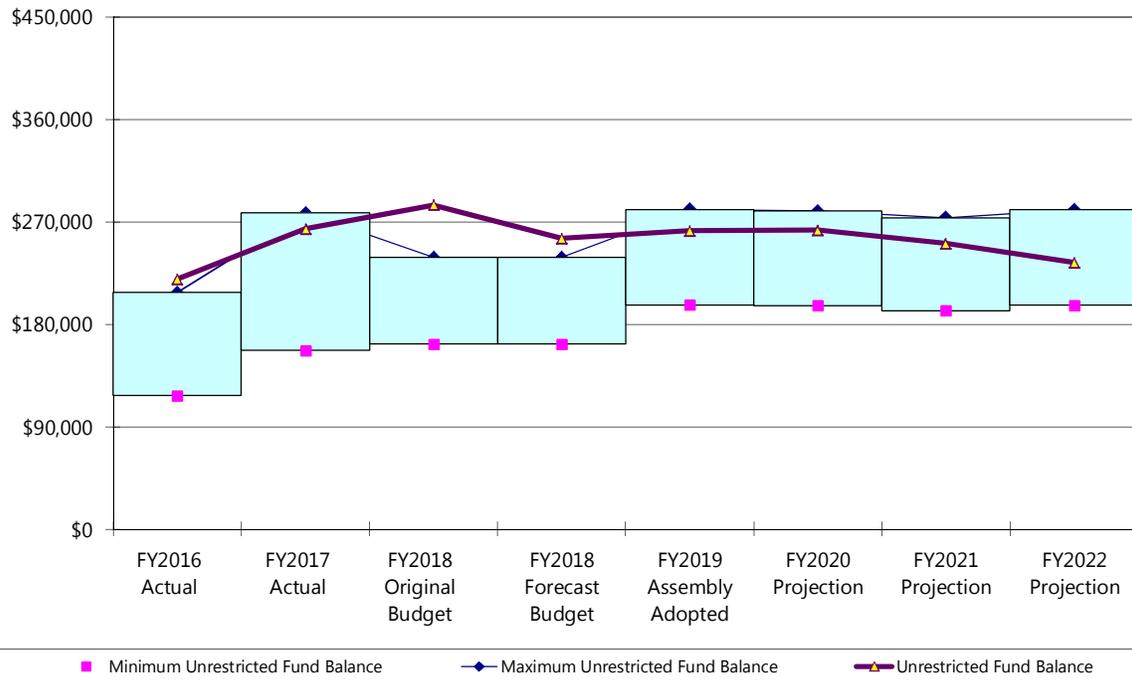
**Fund: 280 Nikiski Seniors Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	607,262	658,675	670,343	670,532	590,311	590,311	596,214	608,138
Personal	40,353	39,831	35,874	38,519	36,831	37,199	37,571	37,947
Oil & Gas (AS 43.56)	865,408	1,074,102	1,033,947	1,033,947	1,097,892	1,064,955	1,033,006	1,033,006
	1,513,023	1,772,608	1,740,164	1,742,998	1,725,034	1,692,465	1,666,791	1,679,091
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 121,254	\$ 130,871	\$ 134,069	\$ 134,106	\$ 118,062	\$ 118,062	\$ 119,243	\$ 121,628
Personal	8,159	7,525	6,585	7,114	6,776	6,838	6,900	6,963
Oil & Gas (AS 43.56)	173,082	212,796	206,789	206,789	219,578	212,991	206,601	206,601
Interest	263	234	272	272	272	277	283	289
Flat Tax	484	490	590	590	590	602	614	626
Motor Vehicle Tax	3,049	3,079	3,080	3,080	3,064	1,856	1,893	1,931
Total Property Taxes	306,291	354,995	351,385	351,951	348,342	340,626	335,534	338,038
Interest Earnings	6,531	309	3,868	3,868	3,835	4,924	5,916	6,594
Total Revenues	312,822	355,304	355,253	355,819	352,177	345,550	341,450	344,632
Operating Transfers From:								
General Fund	52,982	52,981	52,981	52,981	52,981	52,981	52,981	52,981
Total Operating Transfers	52,982	52,981	52,981	52,981	52,981	52,981	52,981	52,981
Total Revenues and Operating Transfers	365,804	408,285	408,234	408,800	405,158	398,531	394,431	397,613
Expenditures:								
Services	338,325	364,323	387,145	417,145	398,200	398,200	406,164	414,287
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	338,325	364,323	387,145	417,145	398,200	398,200	406,164	414,287
Change in fund balance	27,479	43,962	21,089	(8,345)	6,958	331	(11,733)	(16,674)
Beginning Fund Balance	192,552	220,031	263,993	263,993	255,648	262,606	262,937	251,204
Ending Fund Balance	\$ 220,031	\$ 263,993	\$ 285,082	\$ 255,648	\$ 262,606	\$ 262,937	\$ 251,204	\$ 234,530

### Nikiski Senior Service Area Revenues and Expenditures



### Nikiski Senior Service Area Unrestricted Fund Balance



**Department Function**

**Fund 280**

**Nikiski Senior Service Area**

**Dept 63190**

**Mission**

To provide funding for programs and services to enhance the "aging in place" experience for all persons fifty-five and older in the service area, which includes Nikiski and Tyonek.

**Program Description**

The Nikiski Senior Service Area provides meals, transportation, social services, information and referral services, and programs to seniors in the service area.

**Major Long Term Issues and Concerns**

- Integrate the multi-use Facility into the long range plan providing the needed level of services currently available to area seniors.
- Develop plans for providing services concurrently with increased community access to facilities for revenue generation.
- Current demographics and boundary are not indicative of current and forecasted state Commission on Aging, demographics reports.

**FY2018 Accomplishments**

***The Service Area provided funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday.***

***The Service Area provided funding to Nikiski Senior Services, Inc. which accomplished the following:***

Administration

- Compliant with state grants.

Operations

- Providing exercise/movement classes on site.
- Providing social interaction with group classes and/or activities for seniors.
- Financial Officer completed Certified Occupancy Specialist training for housing.
- Providing transportation for disabled to congregate meals.
- Working partnership with North Star Elementary school.
- Executed successful scholarship/senior services fundraiser.
- Developed partnership with Nikiski Fire Department.
- Received and "in kind gift" pickup truck from Conoco Phillips via grant.
- Partnership with Nikiski Neighbors.
- Partnership with Nikiski Community Council.
- Secured DEC authorization for Food Permit for Food Pantry.

**FY2019 New Initiatives**

***With the funding provided, the Nikiski Senior Services, Inc. plans the following:***

- Research grants/funding for new senior housing construction.
- Free blood pressure checks available twice monthly.
- Develop partnership with Nikiski High School.
- Plan and execute annual fundraiser for senior services in October 2018.
- Research and develop art/craft classes for seniors on site.
- Research and develop nutrition/cooking classes for seniors.
- Research training opportunities for staff.
- Research grants for developing outdoor senior friendly recreation site for seniors on site.

**Performance Measures**

**Priority/Goal:** Contain operational costs associated with increased senior participation with transportation and meal services.

**Goal:** Retain current meal and transportation services costs with anticipated rising food and fuel costs.

- Objective:**
1. Increase meal and transportations services efficiency while accommodating increase meal and transportation requests.
  2. Meet the needs of seniors' increasing services through staffing and operational changes.

**Measures:**

<b>DELIVERED MEALS</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Congregate and Home delivered meals	14,700	14,700	16,000	18,000
Miles driven for meals delivery	10,660	10,660	13,000	15,000

**Department Function**

**Fund 280**

**Nikiski Senior Service Area - Continued**

**Dept 63190**

**Priority/Goal:** Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation.

**Goal:** Continue to provide the caloric intake necessary per Service Area Board agreement and the spirit of the Senior Meals.

- Objective:**
1. Containing food and employee costs while providing necessary nutritional values.
  2. Work cooperatively with other Borough Senior Centers to manage common ordered items.

**Measures:**

<b>FOOD COSTS</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Costs of Goods	\$89,900	\$89,900	\$98,000	\$105,000

**Kenai Peninsula Borough  
Budget Detail**

**Fund 280**

**Department 63190 - Nikiski Seniors Service Area**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 338,325	\$ 364,323	\$ 387,145	\$ 417,145	\$ 398,200	\$ 11,055	2.86%
Total: Services	338,325	364,323	387,145	417,145	398,200	11,055	2.86%
<b>Department Total</b>	<b>\$ 338,325</b>	<b>\$ 364,323</b>	<b>\$ 387,145</b>	<b>\$ 417,145</b>	<b>\$ 398,200</b>	<b>\$ 11,055</b>	<b>2.86%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objectives of the service area (\$373,200) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

## ***Solid Waste Fund***

The Borough has one (1) Solid Waste fund with an annual budget. It was established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere.

***Solid Waste Fund*** – this fund was established to account for activities of the borough's solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough's General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

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## Kenai Peninsula Borough Solid Waste Fund

**Mission:**

The mission of the Kenai Peninsula Borough Solid Waste Department is to develop and implement solid waste programs and dispose of waste generated in the KPB in the most economically feasible and environmentally responsible manner in accordance with the KPB Code and with federal and state requirements.

**Division Functions:**

The Solid Waste fund was established to account for activities of the borough’s solid waste program.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division’s mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna.

Seward Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Southern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Landfills, Hauling and Waste Program – this division is responsible to collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. To provide integrated solid waste programs including the development, operations and maintenance of landfills in remote areas of the borough, eight waste drop box/transfer sites, 13 mobile recyclable collection stations, hazardous waste collection program, solid waste environmental monitoring and litter program. These programs are all contracted out.

### Key Measures

	FY2016 <u>Actual</u>	FY2017 <u>Actual</u>	FY2018 <u>Actual</u>	FY2019 <u>Adopted</u>
Staffing History	17.00	15.50	15.50	15.50
	FY2016 <u>Actual</u>	FY2017 <u>Actual</u>	FY2018 <u>Projected</u>	FY2019 <u>Estimated</u>
Summary for All Areas: (Tons)				
Asbestos	938	60	60	60
Construction Debris	18,283	12,743	12,743	12,743
Mixed Solid Waste	72,556	51,508	51,508	51,508
Recycle	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>
Total All Waste	92,826	65,360	65,360	65,360
Hazardous Waste (drums/boxes)	529	450	450	450
Used Oil Energy Recovery (gal)	16,792	18,316	18,316	18,316

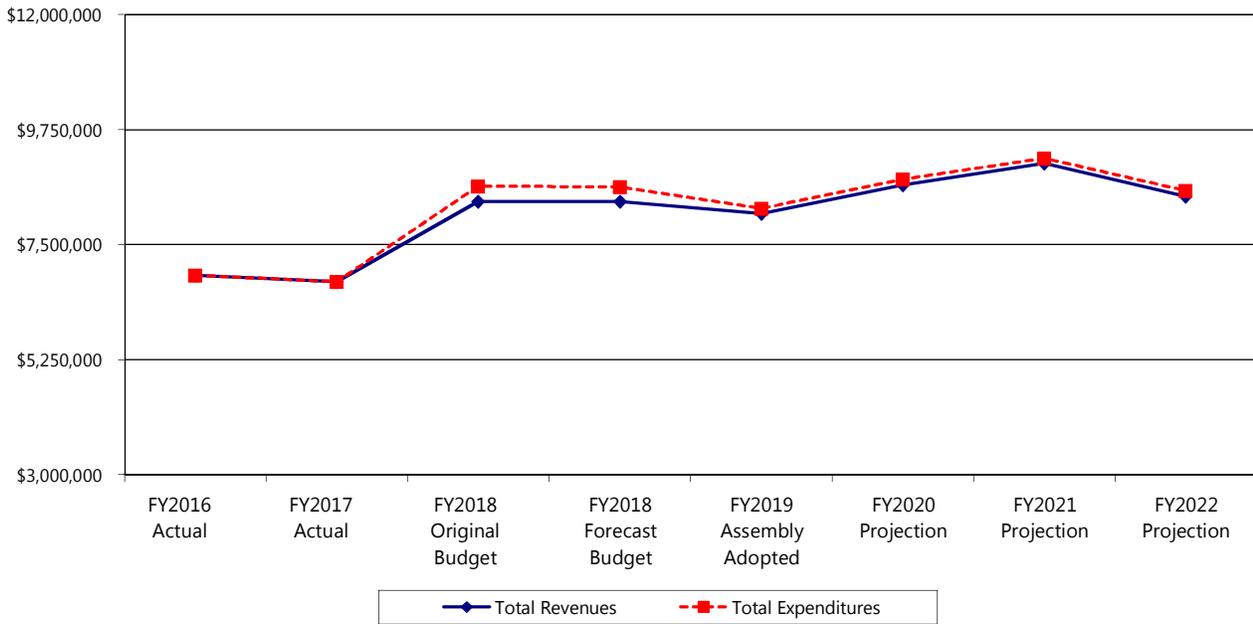
## Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenues	\$ 65,407	\$ 48,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	1,572	1,249	-	-	-	-	-	-
Other Revenue	762,542	716,509	800,000	800,000	800,000	816,000	832,320	848,966
<b>Total Revenues</b>	<b>829,521</b>	<b>766,611</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>816,000</b>	<b>832,320</b>	<b>848,966</b>
Operating Transfers From:								
General Fund	6,074,403	6,006,891	7,548,932	7,548,932	7,306,501	7,855,346	8,255,268	7,591,362
<b>Total Operating Transfers</b>	<b>6,074,403</b>	<b>6,006,891</b>	<b>7,548,932</b>	<b>7,548,932</b>	<b>7,306,501</b>	<b>7,855,346</b>	<b>8,255,268</b>	<b>7,591,362</b>
<b>Total Revenues and Operating Transfers</b>	<b>6,903,924</b>	<b>6,773,502</b>	<b>8,348,932</b>	<b>8,348,932</b>	<b>8,106,501</b>	<b>8,671,346</b>	<b>9,087,588</b>	<b>8,440,328</b>
Expenditures:								
Personnel	2,048,791	1,937,771	2,060,709	2,060,709	2,037,577	2,078,329	2,130,287	2,194,196
Supplies	243,338	261,738	366,487	364,837	312,087	318,329	324,696	331,190
Services	4,548,440	4,536,017	4,871,299	4,867,538	4,681,717	4,681,717	4,775,351	4,870,858
Capital Outlay	63,355	38,832	16,803	21,724	17,074	17,415	17,763	18,118
Interdepartmental Charges	-	(856)	(1,500)	(1,500)	(1,500)	(1,530)	(1,561)	(1,592)
<b>Total Expenditures</b>	<b>6,903,924</b>	<b>6,773,502</b>	<b>7,313,798</b>	<b>7,313,308</b>	<b>7,046,955</b>	<b>7,094,260</b>	<b>7,246,536</b>	<b>7,412,770</b>
Operating Transfers To:								
Debt Service Fund - Solid Waste	-	-	1,075,871	1,065,164	1,065,250	1,063,500	1,064,750	1,063,750
Capital Projects Fund - Solid Waste	-	-	250,000	250,000	100,000	620,000	885,000	75,000
<b>Total Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>1,325,871</b>	<b>1,315,164</b>	<b>1,165,250</b>	<b>1,683,500</b>	<b>1,949,750</b>	<b>1,138,750</b>
<b>Total Expenditures and Operating Transfers</b>	<b>6,903,924</b>	<b>6,773,502</b>	<b>8,639,669</b>	<b>8,628,472</b>	<b>8,212,205</b>	<b>8,777,760</b>	<b>9,196,286</b>	<b>8,551,520</b>
<b>Net Results From Operations</b>	<b>-</b>	<b>-</b>	<b>(290,737)</b>	<b>(279,540)</b>	<b>(105,704)</b>	<b>(106,414)</b>	<b>(108,698)</b>	<b>(111,192)</b>
Projected Lapse	-	-	290,737	279,540	105,704	106,414	108,698	111,192
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

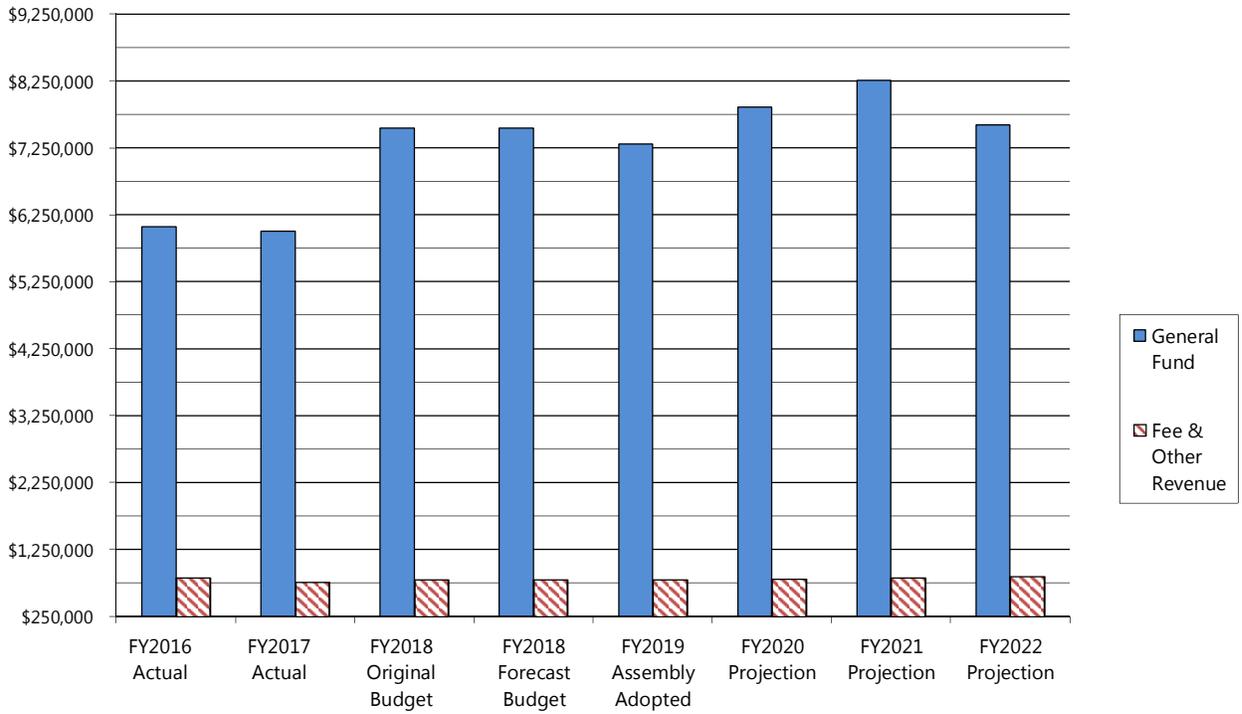
Mill Rate Equivalency for Operating Transfer from the General Fund	0.84	0.77	0.93	0.93	0.89	0.97	1.01	0.92
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial statement purposes to comply with Governmental Accounting Standards Board pronouncements. On average, less than 7% of revenues needed to fund the solid waste program are generated by user fees, the balance is paid for by the Borough's General Fund.

### Solid Waste Revenues and Expenditures



### Solid Waste Where The Money Comes From



#### Mill Rate Equivalency for Operating Transfer from the General Fund

FY2016 Actual	FY2017 Actual	FY2018 Original	FY2018 Forecast	FY2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection
.84	.77	.93	.93	.89	.97	1.01	.92

**Department Function**

**Fund 290**

**Solid Waste Fund**

**Dept 32010**

**Administration**

**Program Description:**

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five landfills, one inert waste monofill/landfill, one baling facility, one lined landfill/baling facility, four transfer sites, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

**FY2018 Accomplishments:**

- Initiate the development of a waste to energy project at the Central Peninsula Landfill.
- Advanced long-term solid waste site development plans in Nanwalek, Port Graham and Tyonek.
- Promote waste reduction strategies and techniques.

**FY2019 New Initiatives:**

- Promote awareness of waste disposal and diversion options in the business community.
- Advance the development of a waste to energy project at the Central Peninsula Landfill.
- Complete Ground Water Monitoring Quality Assurance Plans for all KPB Landfills.
- Update landfill closure / post-closure costs and timelines.

**Major Long Term Issues and Concerns:**

Identified in each specific site.

**Performance Measures**

**Priority/Goal:** Provide disposal capacity for solid waste generated within the Borough in an environmentally sound and cost-effective manner.

**Objective:**

1. Assess the amount of disposal capacity available at existing KPB landfills.
2. When available disposal capacity equals ten years or less, initiate actions to arrange for sufficient capacity to accommodate present and projected KPB needs.

**Measure:** Input received from tonnage reports, etc.

**Tool:** Landfill capacity surveys, tonnage reports, Design Basis Report

**Frequency:** Annual, Tri-annual

Landfill	2018 Projected available airspace remaining	2019 Projected available airspace remaining	2020 Projected available airspace remaining
Central Peninsula	24 years	23 years	22 years

**Measure:** Staffing History

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing History	5	5	5	5

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32010 - Solid Waste Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 364,521	\$ 358,126	\$ 391,734	\$ 391,734	\$ 393,051	\$ 1,317	0.34%
40120 Temporary Wages	1,191	-	3,000	3,000	1,200	(1,800)	-60.00%
40130 Overtime Wages	1,315	1,192	5,093	5,093	5,128	35	0.69%
40210 FICA	29,777	30,904	35,764	35,764	35,530	(234)	-0.65%
40221 PERS	111,134	104,254	89,597	89,597	89,233	(364)	-0.41%
40321 Health Insurance	112,218	115,084	117,240	117,240	118,560	1,320	1.13%
40322 Life Insurance	616	648	1,040	1,040	960	(80)	-7.69%
40410 Leave	54,557	52,036	56,650	56,650	54,033	(2,617)	-4.62%
40511 Other Benefits	601	298	432	432	432	-	0.00%
Total: Personnel	675,930	662,542	700,550	700,550	698,127	(2,423)	-0.35%
<b>Supplies</b>							
42120 Computer Software	-	376	500	500	-	(500)	-100.00%
42210 Operating Supplies	2,341	2,267	3,500	3,175	3,000	(500)	-14.29%
42230 Fuel, Oils and Lubricants	-	-	1,500	1,500	3,500	2,000	133.33%
42250 Uniforms	127	-	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	500	270	250	250	250	-	0.00%
42360 Vehicle Repair Supplies	65	293	1,200	1,200	350	(850)	-70.83%
42410 Small Tools & Equipment	136	-	-	325	-	-	-
Total: Supplies	3,169	3,206	7,150	7,150	7,300	150	2.10%
<b>Services</b>							
43011 Contractual Services	45,186	3,553	9,700	9,700	8,700	(1,000)	-10.31%
43019 Software Licensing	-	54	55	55	55	-	0.00%
43110 Communications	8,052	8,523	8,560	8,560	8,560	-	0.00%
43140 Postage and Freight	905	787	905	905	905	-	0.00%
43210 Transportation/Subsistence	3,916	5,952	4,900	4,900	2,000	(2,900)	-59.18%
43220 Car Allowance	194	3,614	3,600	3,600	3,600	-	0.00%
43260 Training	1,215	2,648	3,500	3,500	800	(2,700)	-77.14%
43310 Advertising	197	-	500	500	200	(300)	-60.00%
43410 Printing	-	-	250	250	-	(250)	-100.00%
43510 Insurance Premium	23,217	3,859	3,302	3,302	4,080	778	23.56%
43610 Utilities	3,452	3,769	3,851	3,851	3,851	-	0.00%
43720 Equipment Maintenance	1,743	1,578	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	1,039	310	500	500	400	(100)	-20.00%
43780 Building/Grounds Maintenance	-	1,253	500	500	1,253	753	150.60%
43920 Dues and Subscriptions	891	444	969	969	825	(144)	-14.86%
Total: Services	90,007	36,344	43,092	43,092	37,229	(5,863)	-13.61%
<b>Capital Outlay</b>							
48120 Major Office Equipment	4,535	3,743	-	-	-	-	-
48710 Minor Office Equipment	127	169	-	-	-	-	-
48720 Minor Office Furniture	-	640	-	-	-	-	-
Total: Capital Outlay	4,662	4,552	-	-	-	-	-
<b>Transfers</b>							
50340 Solid Waste Debt Service	-	-	1,075,871	1,065,164	1,065,250	(10,621)	-0.99%
50411 Solid Waste Capital Projects	-	-	250,000	250,000	100,000	(150,000)	-60.00%
Total: Transfers	-	-	1,325,871	1,315,164	1,165,250	(160,621)	-12.11%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(856)	(1,000)	(1,000)	(1,000)	-	-
Total: Interdepartmental Charges	-	(856)	(1,000)	(1,000)	(1,000)	-	-
<b>Department Total</b>	<b>\$ 773,768</b>	<b>\$ 705,788</b>	<b>\$ 2,075,663</b>	<b>\$ 2,064,956</b>	<b>\$ 1,906,906</b>	<b>\$ (168,757)</b>	<b>-8.13%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32010 - Solid Waste Administration - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes solid waste director, contract administrator, administrative assistant/contract administrator, environmental program manager, and a secretary.

**40120 Temporary Wages.** Reduced by 60%.

**43011 Contractual Services.** Fund potential environmental and regulatory issues (\$5,000); SWD portion of Poppy Lane office custodial services (\$3,700).

**43210 Transportation Subsistence.** For the environmental program manager's continued partnering efforts with the Alaska Native Tribal Health Consortium, for the environment conference (Anchorage or in-state) and ADEC regulatory/permit meetings (\$2,000).

**43260 Training** Professional development training; EPA ground water unified guidance, storm water regulations, SWANA certification. (\$800).

**For capital projects information on this department - See the Capital Projects Section - Pages 336, 338, 344, & 367.**

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<b>Fund 290</b>  <b>Dept 32122</b>	<b>Department Function</b>  <b>Solid Waste Fund</b>  <b>Central Peninsula Landfill</b>
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**Program Description:**

To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

**Major Long Term Issues and Concerns:**

- Development of a master plan for the current landfill footprint and surrounding borough properties.
- Long term planning of direct and indirect use of Landfill gas.
- Design and construction of a bulkhead for the management of self-haulers' waste at CPL resulting in a more efficient management of waste at the CPL.
- Develop alternate fuel supply to support thermal leachate evaporations operations.
- Staffing levels to support landfill growth and increasing regulatory requirements.

**FY2018 Accomplishments:**

- As of January 2018, approximately 3,521 days without a loss time accident.
- Successful implementation of up-to-date best management practices related to storm water management.
- In-house development and expansion of woody debris management areas.
- Begin Cell 3 construction.

**FY2019 New Initiatives:**

- No loss time accidents.
- Deploy alternate cover material techniques.
- Develop onsite public education and outreach program.
- Advance Phase 3 of C&D cell expansion project.
- Improve Storm Water Management Program.

**Performance Measures**

**Priority/Goal:** Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

**Goal:** Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

**Objective:**

1. Monitor and manage leachate, groundwater, and landfill gas.
2. Monitor and manage the closed landfill cap, slopes and surface vegetation.

**Measure:** ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2016 445	FY2017 445	FY2018 445	FY2019 445
Annual Site Inspection Score	90% – 100%	440 / 445 – 99%	440 / 445 – 99%	431 / 435 – 99%	>90%

**Priority/Goal:** Maintain an efficient and well-run solid waste facility.

**Goal:** Ensure effective operation of public facility.

**Objective:** Provide necessary personnel to maintain a well-run operation

**Measures:**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing History	12	10.5	10.5	10.5

**Fund 290**  
**Dept 32122**

**Department Function**  
**Solid Waste Fund**  
**Central Peninsula Landfill - Continued**

**Key Measures**

	FY2016 Actual		FY2017 Actual		FY2018 Projected		FY2019 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	150,201	59,885	149,559	57,698	153,676	57,928	157,795	57,246
Hazardous Waste (drums/boxes)		284		282		280		278
Used Oil Energy Recovery (gal)		5,118		5,996		6,066		6,137
Leachate Generated (gal)		3,088,278		3,681,869		3,681,869		3,681,869

**Major Materials Accepted (% of total tonnage)**

	FY2016 Actual		FY2017 Actual		FY2018 Projected		FY2019 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	44,526	74.4%	44,556	77.2%	43,724	75.4%	42,893	74.9%
Construction Debris	13,683	22.8%	12,449	21.58%	13,436	23.2%	13,581	23.7%
Recycle	739	1.2%	634	1.1%	712	1.3%	720	1.3%
Asbestos	938	1.6%	60	0.1%	56	0.1%	52	0.1%
Total	59,886		57,699		57,928		57,246	

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32122 - Central Peninsula Landfill**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 647,712	\$ 606,474	\$ 658,067	\$ 658,067	\$ 663,476	\$ 5,409	0.82%
40120 Temporary Wages	34,353	33,990	80,403	80,403	62,400	(18,003)	-22.39%
40130 Overtime Wages	24,156	26,488	37,828	37,828	37,609	(219)	-0.58%
40210 FICA	61,809	57,506	68,348	68,348	67,015	(1,333)	-1.95%
40221 PERS	207,250	183,130	158,130	158,130	159,307	1,177	0.74%
40321 Health Insurance	263,871	252,906	252,066	252,066	248,976	(3,090)	-1.23%
40322 Life Insurance	1,128	1,035	1,656	1,656	1,670	14	0.85%
40410 Leave	118,073	104,484	90,648	90,648	89,477	(1,171)	-1.29%
40511 Other Benefits	13,415	3,743	1,440	1,440	1,440	-	0.00%
Total: Personnel	1,371,767	1,269,756	1,348,586	1,348,586	1,331,370	(17,216)	-1.28%
<b>Supplies</b>							
42020 Signage Supplies	120	-	-	-	-	-	-
42210 Operating Supplies	18,011	46,313	52,250	52,250	52,250	-	0.00%
42230 Fuel, Oils and Lubricants	97,405	93,193	107,837	107,837	107,837	-	0.00%
42250 Uniforms	2,332	3,483	5,000	5,000	4,500	(500)	-10.00%
42263 Training Supplies	-	-	500	500	-	(500)	-100.00%
42310 Repair/Maintenance Supplies	101,795	95,827	130,500	128,850	103,500	(27,000)	-20.69%
42360 Motor Vehicle Repair Supplies	2,296	1,847	11,000	11,000	6,000	(5,000)	-45.45%
42410 Small Tools & Equipment	1,392	2,377	7,500	7,500	5,000	(2,500)	-33.33%
Total: Supplies	223,351	243,040	314,587	312,937	279,087	(35,500)	-11.28%
<b>Services</b>							
43011 Contractual Services	117,821	51,667	93,100	80,100	59,100	(34,000)	-36.52%
43014 Physical Examinations	2,611	2,242	3,500	3,500	2,800	(700)	-20.00%
43015 Water/Air Sample Testing	37,804	46,517	77,964	77,964	66,300	(11,664)	-14.96%
43019 Software Licensing	2,000	2,764	3,000	3,000	3,000	-	0.00%
43095 SW Closure/Post Closure	468,055	481,845	493,742	493,742	573,993	80,251	16.25%
43110 Communications	2,311	1,715	3,000	3,000	2,500	(500)	-16.67%
43140 Postage and Freight	186	565	1,200	1,200	750	(450)	-37.50%
43210 Transportation/Subsistence	1,369	1,414	3,200	2,381	1,500	(1,700)	-53.13%
43260 Training	2,344	-	2,900	2,900	1,000	(1,900)	-65.52%
43310 Advertising	561	-	1,200	1,200	-	(1,200)	-100.00%
43410 Printing	-	-	750	750	500	(250)	-33.33%
43510 Insurance Premium	54,090	65,398	80,425	80,425	79,588	(837)	-1.04%
43610 Utilities	272,746	389,031	447,500	447,500	398,300	(49,200)	-10.99%
43750 Vehicle Maintenance	79,646	9,578	30,000	30,000	25,000	(5,000)	-16.67%
43780 Buildings/Grounds Maintenance	7,465	65,464	20,000	32,000	37,500	17,500	87.50%
43810 Rents and Operating Leases	2,667	320	4,000	4,000	1,000	(3,000)	-75.00%
43812 Equipment Replacement Pymt.	219,224	226,315	135,205	135,205	107,588	(27,617)	-20.43%
43920 Dues and Subscriptions	210	812	200	1,200	1,100	900	450.00%
Total: Services	1,271,110	1,345,647	1,400,886	1,400,067	1,361,519	(39,367)	-2.81%
<b>Capital Outlay</b>							
48520 Storage Containers	7,600	-	-	-	-	-	-
48630 Improvements Other Than Buildings	30,116	-	-	-	-	-	-
48710 Minor Office Equipment	3,971	3,205	3,000	2,771	-	(3,000)	-100.00%
48720 Minor Office Furniture	3,053	7,348	-	280	-	-	-
48740 Minor Machines & Equipment	4,010	11,153	-	1,599	-	-	-
49433 Plan Reviews	7,040	7,429	10,000	10,819	10,819	819	8.19%
Total: Capital Outlay	55,790	29,135	13,000	15,469	10,819	(2,181)	-16.78%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	-	(500)	(500)	(500)	-	-
Total: Interdepartmental Charges	-	-	(500)	(500)	(500)	-	-
<b>Department Total</b>	<b>\$ 2,922,018</b>	<b>\$ 2,887,578</b>	<b>\$ 3,076,559</b>	<b>\$ 3,076,559</b>	<b>\$ 2,982,295</b>	<b>\$ (94,264)</b>	<b>-3.06%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32122 - Central Peninsula Landfill - Continued**

**Line-Item Explanations**

**40110 Regular Wages. Staff includes:** Landfill Manager, Lead Landfill Operator, 1.5 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 1 Scale Attendant Clerk.

**40120 Temporary Wages.** Reduced by 22%.

**42210 Operating Supplies.** Purchase of antifoaming agent related to leachate evaporator operations (\$30,250), miscellaneous items and supplies (\$22,000).

**42310 Repair/Maintenance Supplies.** Parts and supplies for maintaining heavy equipment, rolling stock, operational equipment, thermal evaporator operations, leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems (\$88,500); repair supplies including welding, painting, building supplies (\$15,000).

**43011 Contractual Services.** Contract services include recycle hauling (\$2,500), repair, maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, SWPPP analysis, baler, and rolling stock (\$29,140), truck scale recertification and repair (\$8,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$7,000); lined cell topographic capacity survey (\$7,000) storm water sampling analysis (\$3,360) leachate sampling analysis (\$2,100).

**43015 Water/Air Sample Testing.** Water and air sampling / testing required to comply with EPA and ADEC regulations (\$66,300).

**43095 Solid Waste Closure/Post-Closure.** Annual amount funded toward landfill closure and post-closure activities (\$573,993).

**43210 Transportation/Subsistence.** In-state travel to Alaska Chapter Solid Waste of North America meetings, ADEC meetings (\$1,500).

**43610 Utilities.** Energy needs associated with the anticipated evaporation of approximately 2,000,000 gallons and facility utilities (\$398,300).

**43750 Vehicle Maintenance.** Maintenance of aging rolling stock and heavy equipment, equipment fire suppression (\$25,000).

**43780 Building/Grounds Maintenance.** Road maintenance (\$2,500), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance & repair (\$14,000), Overhead door maintenance (\$9,000) miscellaneous facility maintenance (\$12,000).

**49433 Plan Reviews.** Increase due to an increase in ADEC fee structure (\$10,819).

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2018 Estimated</u>	<u>FY2019 Projected</u>	<u>Projected Payments FY2020-2022</u>
Loader	\$ 43,582	\$ 32,348	\$ 32,349	\$ 97,044
Ford F450 8ft Flat Bed	9,921	4,025	4,057	-
L150E Loader	93,186	10,896	-	-
Bobcat V762	22,450	11,235	11,234	-
Peterbilt 357 Truck	46,832	20,799	20,799	20,799
Excavator	38,328	32,310	19,614	58,842
Komatsu wheel loader	24,743	15,428	15,428	46,284
1/2 ton pickup	5,000	4,107	-	12,320
2016 Pickup, 4x4 3/4 ton ext cab (trsf)	5,000	4,057	4,107	-
Forklift	17,948	-	-	-
963 Skid Steer Loader	17,000	-	-	-
Roll-off Truck	21,986	-	-	-
FY2019 Roll-off Truck	-	-	-	72,651
FY2020 Wheeled loader	-	-	-	134,385
FY2020 Wheeled compactor	-	-	-	134,385
FY2021 Roll-off Truck	-	-	-	72,651
FY2021 3/4 ton pickup	-	-	-	5,683
<b>Total</b>	<b>\$ 345,976</b>	<b>\$ 135,205</b>	<b>\$ 107,588</b>	<b>\$ 655,044</b>

<b>Fund 290</b>  <b>Dept 32150</b>	<b>Department Function</b>  <b>Solid Waste Fund</b>  <b>Seward Transfer Facility</b>
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**Program Description:**  
 To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

- Major Long Term Issues and Concerns:**
- Flooding / road maintenance issues with Dimond Blvd., the access road to the transfer facility.

- FY2018 Accomplishments:**
- Develop Monofill expansion plan.
  - Expanded Monofill.
  - Excavate cover material.
  - Public Outreach, including waste reduction techniques.

- FY2019 New Initiatives:**
- Divert latex paint from the Hazardous Household Waste Collection events.
  - Promote Dimond Blvd road maintenance agreement with the City of Seward.
  - Public Outreach, including waste reduction techniques.

**Performance Measures**

- Priority/Goal:** Provide appropriate service to the Eastern Peninsula in the area of solid waste management.  
**Objective:** Manage the Eastern Peninsula solid waste operations including, but not limited to, providing the following services:
1. Four (4) Hazardous Waste Collection days per year.
  2. Containers for recyclables and special collections.
  3. Collection of batteries for recycling.

**Measures:**

<b>Key Measures</b>								
	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>FY2019</b>	
	<b>Actual</b>		<b>Actual</b>		<b>Projected</b>		<b>Estimated</b>	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	259	4,725	249	4,362	249	4,362	249	4,362
Recycle	n/a	59	n/a	85	n/a	85	n/a	85
Total	259	4,784	249	4,447	249	4,447	249	4,447
Hazardous Waste (drums/boxes)	72		70		70		70	
Used Oil Energy Recovery (gal)	465		499		499		499	

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32150 - Seward Transfer Facility**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40120 Temporary Wages	\$ -	\$ -	\$ 1,443	\$ 1,443	\$ -	\$ (1,443)	-100.00%
40210 FICA	32	2	110	110	-	(110)	-100.00%
40221 PERS	122	7	-	-	-	-	-
40321 Health Insurance	144	-	-	-	-	-	-
40322 Life Insurance	1	-	-	-	-	-	-
40511 Other Benefits	1	-	-	-	-	-	-
Total: Personnel	300	9	1,553	1,553	-	(1,553)	-100.00%
<b>Supplies</b>							
42020 Signage Supplies	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	-	101	250	250	250	-	0.00%
42230 Fuel, Oils and Lubricants	2,926	-	3,300	1,100	-	(3,300)	-100.00%
42310 Repair/Maintenance Supplies	-	550	2,000	4,200	2,000	-	0.00%
Total: Supplies	2,926	651	6,550	6,550	3,250	(3,300)	-50.38%
<b>Services</b>							
43011 Contractual Services	513,988	501,279	555,924	550,424	508,165	(47,759)	-8.59%
43015 Water/Air Sample Testing	3,291	7,393	3,266	8,766	4,355	1,089	33.34%
43019 Software Licensing	-	-	325	325	332	7	2.15%
43095 SW Closure/Post Closure	41,615	42,841	43,950	43,950	49,562	5,612	12.77%
43110 Communications	614	651	658	658	658	-	0.00%
43140 Postage and Freight	-	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	454	324	800	800	500	(300)	-37.50%
43310 Advertising	519	-	1,000	1,000	1,000	-	0.00%
43410 Printing	-	138	200	200	200	-	0.00%
43510 Insurance Premium	3,127	3,127	3,105	3,105	3,003	(102)	-3.29%
43610 Utilities	3,427	3,644	5,486	5,486	5,486	-	0.00%
43780 Buildings/Grounds Maintenance	23,740	18,522	25,000	23,828	30,000	5,000	20.00%
43810 Rents and Operating Leases	117	121	200	200	200	-	0.00%
Total: Services	590,892	578,040	640,014	638,842	603,561	(36,453)	-5.70%
<b>Capital Outlay</b>							
49433 Plan Reviews	842	842	1,053	2,225	2,225	1,172	111.30%
Total: Capital Outlay	842	842	1,053	2,225	2,225	1,172	111.30%
<b>Department Total</b>	<b>\$ 594,960</b>	<b>\$ 579,542</b>	<b>\$ 649,170</b>	<b>\$ 649,170</b>	<b>\$ 609,036</b>	<b>\$ (40,134)</b>	<b>-6.18%</b>

**Line-Item Explanations**

**40120 Temporary Wages.** Deleted temporary wage budget.

**43019 Software Licensing.** Security camera software renewal (\$332).

**42020 Signage Supplies.** To support enhanced public outreach programs (\$1,000).

**43780 Building / Grounds Maintenance.** Dimond Blvd road maintenance and repair (\$20,000), fire system/security camera maintenance (\$5,000), miscellaneous facility maintenance (\$5,000).

**43011 Contractual Services.** Contract O&M (\$500,000), additional services /transport recycle container from Harbor (\$2,000), facility wastewater disposal (\$6,000), boiler certification (\$165).

**49433 Plan Reviews.** Increase due to an increase in ADEC fee structure (\$2,225).

**43015 Water / Air Sample Testing.** Increase to water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements (\$4,355).

<p><b>Fund 290</b></p> <p><b>Dept 32310</b></p>	<p><b>Department Function</b></p> <p><b>Solid Waste Fund</b></p> <p><b>Homer Transfer Facility</b></p>
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**Program Description:**

To collect, bale and dispose of waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

**Major Long Term Issues and Concerns:**

- Long-term management of inert waste after closure of inert existing waste monofill.

**FY2018 Accomplishments:**

- Diverted latex paint from the Hazardous Household Waste program.
- Developed cover material acquisition plan.

- SWD staff performed ground water monitoring well maintenance.
- Performed quarterly landfill gas monitoring utilizing KPB in-house staff, including increase in monitoring scope to include closed landfill cell.

**FY2019 New Initiatives:**

- Finalize Phase II Landfill Closure timeline.
- Utilize alternate cover material techniques.
- Manage fill plan to maximize utilization of air space.
- Perform public outreach with an emphasis on waste reduction techniques.

**Performance Measures**

**Priority/Goal:** Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

**Goal:** Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

- Objective:**
1. Continue to monitor and manage leachate, groundwater, and landfill gases.
  2. Continue to monitor and manage slopes and subsurface vegetation.

**Measures:**

<b>Key Measures</b>								
	<b>FY2016 Actual</b>		<b>FY2017 Actual</b>		<b>FY2018 Projected</b>		<b>FY2019 Estimated</b>	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	310	8,173	313	8,082	313	8,082	313	8,082
Recycle	n/a	310	n/a	330	n/a	330	n/a	330
Total		8,388		8,412		8,412		8,412
Hazardous Waste (drums/boxes)	115		75		75		75	
Used Oil Energy Recovery (gal)	1,431		3,205		3,205		3,205	

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32310 - Homer Transfer Facility**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40120 Temporary Wages	\$ -	\$ -	\$ 1,802	\$ 1,802	\$ -	\$ (1,802)	-100.00%
40210 FICA	1	19	138	138	-	(138)	-100.00%
40221 PERS	4	59	-	-	-	-	-
40321 Health Insurance	4	89	-	-	-	-	-
40322 Life Insurance	-	1	-	-	-	-	-
Total: Personnel	9	168	1,940	1,940	-	(1,940)	-100.00%
<b>Supplies</b>							
42020 Signage Supplies	-	-	250	250	250	-	0.00%
42210 Operating Supplies	877	1,679	2,050	2,050	2,050	-	0.00%
42230 Fuel, Oils and Lubricants	322	181	5,000	5,000	1,000	(4,000)	-80.00%
42310 Repair/Maintenance Supplies	191	459	8,000	8,000	5,000	(3,000)	-37.50%
42410 Small Tools & Minor Equipment	-	-	100	100	100	-	0.00%
Total: Supplies	1,390	2,319	15,400	15,400	8,400	(7,000)	-45.45%
<b>Services</b>							
43011 Contractual Services	562,738	551,258	590,011	590,011	565,376	(24,635)	-4.18%
43015 Water/Air Sample Testing	21,041	23,197	37,356	37,356	29,900	(7,456)	-19.96%
43019 Software Licensing	1,200	1,855	1,850	1,850	1,875	25	1.35%
43095 SW Closure/Post Closure	161,809	166,576	168,967	168,967	203,264	34,297	20.30%
43110 Communications	3,888	3,562	4,000	4,000	4,000	-	0.00%
43140 Postage and Freight	-	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	14	277	1,000	1,000	500	(500)	-50.00%
43310 Advertising	402	340	1,000	1,000	500	(500)	-50.00%
43410 Printing	-	138	200	200	200	-	0.00%
43510 Insurance Premium	14,095	14,095	15,010	15,010	14,494	(516)	-3.44%
43610 Utilities	60,832	64,903	68,724	68,724	67,000	(1,724)	-2.51%
43750 Vehicle Maintenance	-	-	1,000	1,000	500	(500)	-50.00%
43780 Buildings/Grounds Maintenance	8,226	10,599	12,000	10,720	8,000	(4,000)	-33.33%
43810 Rents and Operating Leases	400	125	1,000	1,000	1,000	-	0.00%
43936 USAD Assessments	3,266	-	-	-	-	-	-
Total: Services	837,911	836,925	902,218	900,938	896,709	(5,509)	-0.61%
<b>Capital Outlay</b>							
49433 Plan Reviews	1,010	1,010	1,500	2,780	2,780	1,280	85.33%
Total: Capital Outlay	1,010	1,010	1,500	2,780	2,780	1,280	85.33%
<b>Department Total</b>	<b>\$ 840,320</b>	<b>\$ 840,422</b>	<b>\$ 921,058</b>	<b>\$ 921,058</b>	<b>\$ 907,889</b>	<b>\$ (13,169)</b>	<b>-1.43%</b>

**Line-Item Explanations**

**40120 Temporary Wages.** Deleted temporary wage budget.

**43011 Contractual Services.** Contract O&M (\$552,320) and additional services (\$5,000), facility wastewater disposal (\$1,500), Alaska State fire suppression cert (\$500), Alaska boiler cert (\$400), Alaska truck scale cert (\$500), monitoring wells / monofill survey (\$4,000), and waste water analysis (\$1,156).

**43015 Water / Air Sample Testing.** Reduced due to reallocation of funding to Closure/Post Closure account for water and air sampling / testing required to comply with EPA and DEC guidelines (\$29,900).

**43019 Software Licensing.** Required annual technical support relating to weigh system software (\$1,500) and security camera licensing (\$375).

**43095 Solid Waste Closure/Post-Closure.** Annual funding required for closure and postclosure cost (\$203,264).

**43210 Transportation/Subsistence.** Travel and for contract administrator to attend meetings or conduct site inspections (\$500).

**43780 Building / Grounds Maintenance.** Miscellaneous building maintenance, fire suppression system, fire alarm system, and surveillance system, emergency generator maintenance (\$8,000).

**49433 Plan Reviews.** Increase due to an increase in ADEC fee structure (\$2,780).

## Department Function

**Fund 290**

**Solid Waste Fund**

**Dept 32570**

**Landfills, Hauling and Waste Programs**

### Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

### Major Long Term Issues and Concerns:

- Unattended sites.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.

### FY2018 Accomplishments:

- Develop Nanwalek Landfill expansion plans.
- Develop Port Graham Landfill expansion strategy.
- Assist Nanwalek Native Council in the development of an Integrated Solid Waste Plan.

### FY2019 New Initiatives:

- Terminate ADEC mandated 30-year post-closure care at the Sterling Special Waste Site.
- Public outreach related to preventing and/or reducing waste generation.
- Advance Nanwalek Landfill expansion plans.
- Advance Port Graham landfill expansion development strategy.

## Performance Measures

**Priority/Goal:** The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.

**Goal:** Maximize collection and disposal of household hazardous waste.

- Objective:**
1. Provide and promote 17 hazardous waste collection events.
  2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

### Measures:

Hazardous Waste Collection Events	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Central Peninsula Landfill	8	8	8	8
Homer Landfill	4	4	4	4
Seward Transfer Facility	4	4	4	4
Seldovia	1	1	1	1
Educational events	10	10	10	10

**Department Function**

**Fund 290**

**Solid Waste Fund**

**Dept 32570**

**Landfills, Hauling and Waste Programs - Continued**

**Key Measures**

	FY2016 Actual		FY2017 Actual		FY2018 Projected		FY2019 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
<b><u>Hauling Area 1</u></b>								
Mixed solid waste total	1,814	3,656	1,955	3,598	1,955	3,598	1,955	3,598
Recycle total	150	170	188	153	188	153	188	153
<b><u>Hauling Area 2</u></b>								
Mixed solid waste total	1,212	2,711	1,214	2,624	1,214	2,624	1,214	2,624
Recycle total	146	159	169	163	169	163	169	163
<b><u>Transfer Facilities</u></b>								
Mixed solid waste total	604	5,452	613	5,306	613	5,306	613	5,306
Construction debris total	1,011	2,649	967	2,543	967	2,543	967	2,543
Recycle total	221	251	201	239	201	239	201	239
Used oil energy recovery total gallons		7,582		8,258		8,258		8,258
<b><u>Miscellaneous Landfills</u></b>								
Mixed solid waste total		1,149		1,312		1,312		1,312
Hazardous waste total drums/boxes		25		23		23		23

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40120 Temporary Wages	\$ -	\$ 4,870	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
40130 Overtime Wages	360	-	3,006	3,006	3,006	-	0.00%
40210 FICA	43	382	574	574	574	-	0.00%
40221 PERS	164	27	-	-	-	-	-
40321 Health Insurance	215	17	-	-	-	-	-
40322 Life Insurance	2	-	-	-	-	-	-
40511 Other Benefits	1	-	-	-	-	-	-
Total: Personnel	785	5,296	8,080	8,080	8,080	-	0.00%
<b>Supplies</b>							
42020 Signage Supplies	200	70	100	100	100	-	0.00%
42210 Operating Supplies	4,914	6,111	6,000	6,000	6,000	-	0.00%
42230 Fuel, Oils and Lubricants	181	148	6,000	6,000	3,000	(3,000)	-50.00%
42310 Repair/Maintenance Supplies	6,869	5,615	9,000	8,675	4,500	(4,500)	-50.00%
42360 Motor Vehicle Repair Supplies	-	294	1,200	1,200	300	(900)	-75.00%
42410 Small Tools & Equipment	338	284	500	825	150	(350)	-70.00%
Total: Supplies	12,502	12,522	22,800	22,800	14,050	(8,750)	-38.38%
<b>Services</b>							
43011 Contractual Services	1,445,498	1,424,009	1,549,814	1,549,814	1,449,480	(100,334)	-6.47%
43015 Water/Air Sample Testing	14,803	15,798	21,850	21,850	21,580	(270)	-1.24%
43019 Software Licensing	-	327	360	360	350	(10)	-2.78%
43095 SW Closure/Post Closure	216,751	223,138	223,001	223,001	226,279	3,278	1.47%
43110 Communications	1,850	2,050	3,500	3,500	2,250	(1,250)	-35.71%
43140 Postage and Freight	591	117	800	800	200	(600)	-75.00%
43210 Transportation/Subsistence	4,936	4,203	9,000	9,000	8,500	(500)	-5.56%
43310 Advertising	1,450	480	2,000	1,510	500	(1,500)	-75.00%
43410 Printing	-	91	180	180	150	(30)	-16.67%
43510 Insurance Premium	2,247	2,412	2,184	2,184	1,910	(274)	-12.55%
43600 Project Mangement	665	-	-	-	-	-	-
43610 Utilities	18,009	19,256	18,900	18,900	19,500	600	3.17%
43765 Policing Sites	3,300	6,300	8,000	8,000	7,000	(1,000)	-12.50%
43780 Buildings/Grounds Maintenance	43,420	40,880	45,000	45,000	45,000	-	0.00%
43810 Rents and Operating Leases	-	-	500	500	-	(500)	-100.00%
43812 Equipment Replacement Pymt	5,000	-	-	-	-	-	-
Total: Services	1,758,520	1,739,061	1,885,089	1,884,599	1,782,699	(102,390)	-5.43%
<b>Capital Outlay</b>							
48740 Minor Machines & Equipment	-	2,242	-	-	-	-	-
49433 Plan Reviews	1,051	1,051	1,250	1,250	1,250	-	0.00%
Total: Capital Outlay	1,051	3,293	1,250	1,250	1,250	-	0.00%
<b>Department Total</b>	<b>\$ 1,772,858</b>	<b>\$ 1,760,172</b>	<b>\$ 1,917,219</b>	<b>\$ 1,916,729</b>	<b>\$ 1,806,079</b>	<b>\$ (111,140)</b>	<b>-5.80%</b>

**Line-Item Explanations**

**40120 Temporary Wages.** Includes temporary staff to assist with remote landfill activities that include fencing repair, litter clean up, battery shipment preparation, transfer site container repairs (\$4,500).

**40130 Overtime Wages.** Required to support Nanwalek maintenance and inert waste management at remote sites (\$3,006).

**43011 Contractual Services.** Contract services includes operations, maintenance and improvements at five (5) rural landfills (\$363,185), operations, maintenance and improvements at three (3) transfer facilities (\$500,000), operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$382,295), household hazardous waste collection program, used oil program, and wastewater disposal (\$203,000), signage (\$1,000).

**43019 Software Licensing.** Annual security camera software renewal (\$350).

**43095 Solid Waste Closure/Post-Closure.** Annual amount funded toward landfill closure and post-closure activities for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek landfills (\$226,279).

**43780 Building/Grounds Maintenance.** Snow removal/sanding/serration/grading/ditching of transfer sites (\$20,000), brushing / gravel (\$5,000), gate /fence repairs (\$2,000), lights, surveillance cameras, electrical, plumbing, fire alarm systems (\$18,000).

**49433 Plan Reviews.** ADEC required plan reviews.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290 Solid Waste  
Department Total By Line Item**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
<b>Personnel</b>							
40110 Regular Wages	\$ 1,012,233	\$ 964,600	\$ 1,049,801	\$ 1,049,801	\$ 1,056,527	\$ 6,726	0.64%
40120 Temporary Wages	35,544	38,860	91,148	91,148	68,100	(23,048)	-25.29%
40130 Overtime Wages	25,831	27,680	45,927	45,927	45,743	(184)	-0.40%
40210 FICA	91,662	88,813	104,934	104,934	103,119	(1,815)	-1.73%
40221 PERS	318,674	287,477	247,727	247,727	248,540	813	0.33%
40321 Health Insurance	376,452	368,096	369,306	369,306	367,536	(1,770)	-0.48%
40322 Life Insurance	1,747	1,684	2,696	2,696	2,630	(66)	-2.45%
40410 Leave	172,630	156,520	147,298	147,298	143,510	(3,788)	-2.57%
40511 Other Benefits	14,018	4,041	1,872	1,872	1,872	-	0.00%
Total: Personnel	2,048,791	1,937,771	2,060,709	2,060,709	2,037,577	(23,132)	-1.12%
<b>Supplies</b>							
42020 Signage Supplies	320	70	1,350	1,350	1,350	-	0.00%
42120 Computer Software	-	376	500	500	-	(500)	-100.00%
42210 Operating Supplies	26,143	56,471	64,050	63,725	63,550	(500)	-0.78%
42230 Fuel, Oils and Lubricants	100,834	93,522	123,637	121,437	115,337	(8,300)	-6.71%
42250 Uniforms	2,459	3,483	5,200	5,200	4,700	(500)	-9.62%
42263 Training Supplies	-	-	500	500	-	(500)	-100.00%
42310 Repair/Maintenance Supplies	109,355	102,721	149,750	149,975	115,250	(34,500)	-23.04%
42360 Vehicle Repair Supplies	2,361	2,434	13,400	13,400	6,650	(6,750)	-50.37%
42410 Small Tools	1,866	2,661	8,100	8,750	5,250	(2,850)	-35.19%
Total: Supplies	243,338	261,738	366,487	364,837	312,087	(54,400)	-14.84%
<b>Services</b>							
43011 Contractual Services	2,685,231	2,531,766	2,798,549	2,780,049	2,590,821	(207,728)	-7.42%
43014 Physical Examinations	2,611	2,242	3,500	3,500	2,800	(700)	-20.00%
43015 Water/Air Sample Testing	76,939	92,905	140,436	145,936	122,135	(18,301)	-13.03%
43019 Software Licensing	3,200	5,000	5,590	5,590	5,612	22	0.39%
43095 SW Closure/Post Closure	888,230	914,400	929,660	929,660	1,053,098	123,438	13.28%
43110 Communications	16,715	16,501	19,718	19,718	17,968	(1,750)	-8.88%
43140 Postage and Freight	1,682	1,469	3,105	3,105	2,055	(1,050)	-33.82%
43210 Transportation/Subsistence	10,689	12,170	18,900	18,081	13,000	(5,900)	-31.22%
43220 Car Allowance	194	3,614	3,600	3,600	3,600	-	-
43260 Training	3,559	2,648	6,400	6,400	1,800	(4,600)	-71.88%
43310 Advertising	3,129	820	5,700	5,210	2,200	(3,500)	-61.40%
43410 Printing	-	367	1,580	1,580	1,050	(530)	-33.54%
43510 Insurance Premium	96,776	88,891	104,026	104,026	103,075	(951)	-0.91%
43600 Project Mangament	665	-	-	-	-	-	-
43610 Utilities	358,466	480,603	544,461	544,461	494,137	(50,324)	-9.24%
43720 Equipment Maintenance	1,743	1,578	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	80,685	9,888	31,500	31,500	25,900	(5,600)	-17.78%
43765 Policing Sites	3,300	6,300	8,000	8,000	7,000	(1,000)	-12.50%
43780 Buildings/Grounds Maintenance	82,851	136,718	102,500	112,048	121,753	19,253	18.78%
43810 Rents and Operating Leases	3,184	566	5,700	5,700	2,200	(3,500)	-61.40%
43812 Equipment Replacement Pymt.	224,224	226,315	135,205	135,205	107,588	(27,617)	-20.43%
43920 Dues and Subscriptions	1,101	1,256	1,169	2,169	1,925	756	64.67%
43936 USAD Assessments	3,266	-	-	-	-	-	-
Total: Services	4,548,440	4,536,017	4,871,299	4,867,538	4,681,717	(189,582)	-3.89%
<b>Capital Outlay</b>							
48120 Major Office Equipment	4,535	3,743	-	-	-	-	-
48520 Storage Containers	7,600	-	-	-	-	-	-
48630 Improvements Other Than Buildings	30,116	-	-	-	-	-	-
48710 Minor Office Equipment	4,098	3,374	3,000	2,771	-	(3,000)	-100.00%
48720 Minor Office Furniture	3,053	7,988	-	280	-	-	-
48740 Minor Machines & Equipment	4,010	13,395	-	1,599	-	-	-
49433 Plan Reviews	9,943	10,332	13,803	17,074	17,074	3,271	23.70%
Total: Capital Outlay	63,355	38,832	16,803	21,724	17,074	271	1.61%

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290 Solid Waste  
Department Total By Line Item - Continued**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50340 Solid Waste Debt Service	-	-	1,075,871	1,065,164	1,065,250	(10,621)	-0.99%
50411 Solid Waste Capital Projects	-	-	250,000	250,000	100,000	(150,000)	-60.00%
Total: Transfers	-	-	1,325,871	1,315,164	1,165,250	(160,621)	-12.11%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(856)	(1,500)	(1,500)	(1,500)	-	-
Total: Interdepartmental Charges	-	(856)	(1,500)	(1,500)	(1,500)	-	-
<b>Department Total</b>	<b>\$ 6,903,924</b>	<b>\$ 6,773,502</b>	<b>\$ 8,639,669</b>	<b>\$ 8,628,472</b>	<b>\$ 8,212,205</b>	<b>\$ (427,464)</b>	<b>-4.95%</b>

## ***Hospital Service Areas***

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

**Central Kenai Peninsula Hospital Service Area** – this service area encompasses the area from Tyonek to Hope to Clam Gulch. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

**South Kenai Peninsula Hospital Service Area** – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

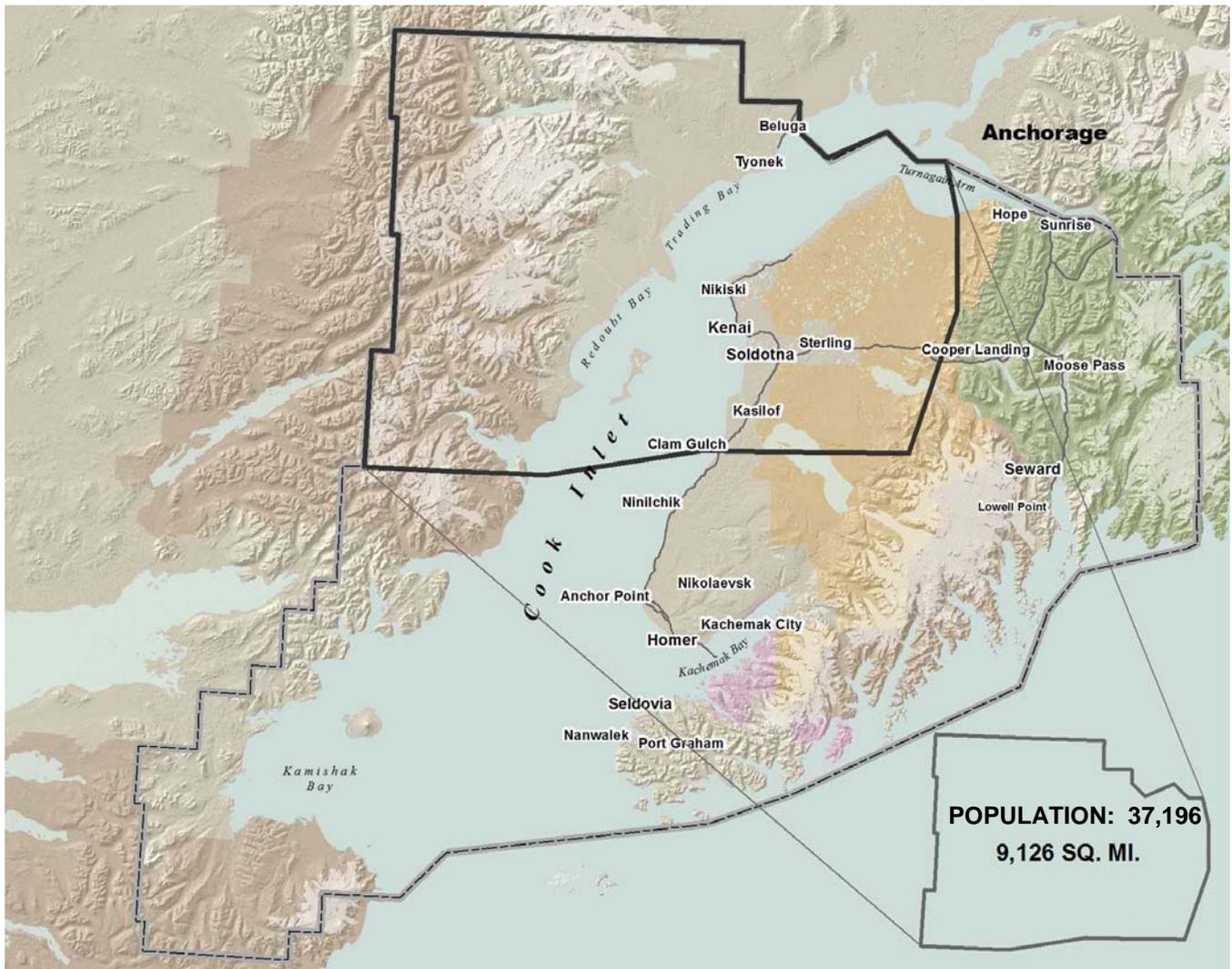
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## **Central Kenai Peninsula Hospital Service Area**

Established in April of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

Effective July 1, 2016 with the enactment of Ordinance 2016-11, the Kenai Peninsula Borough Assembly has oversight of the Service Area.

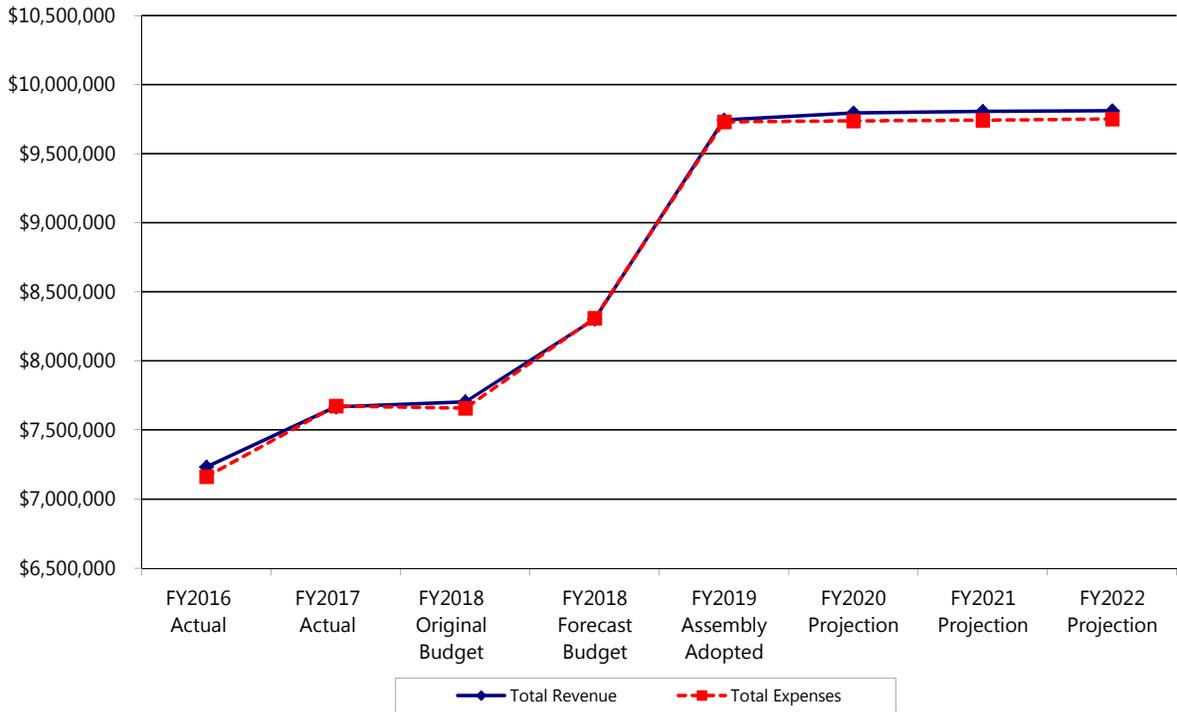
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2019 is 0.01 mills.



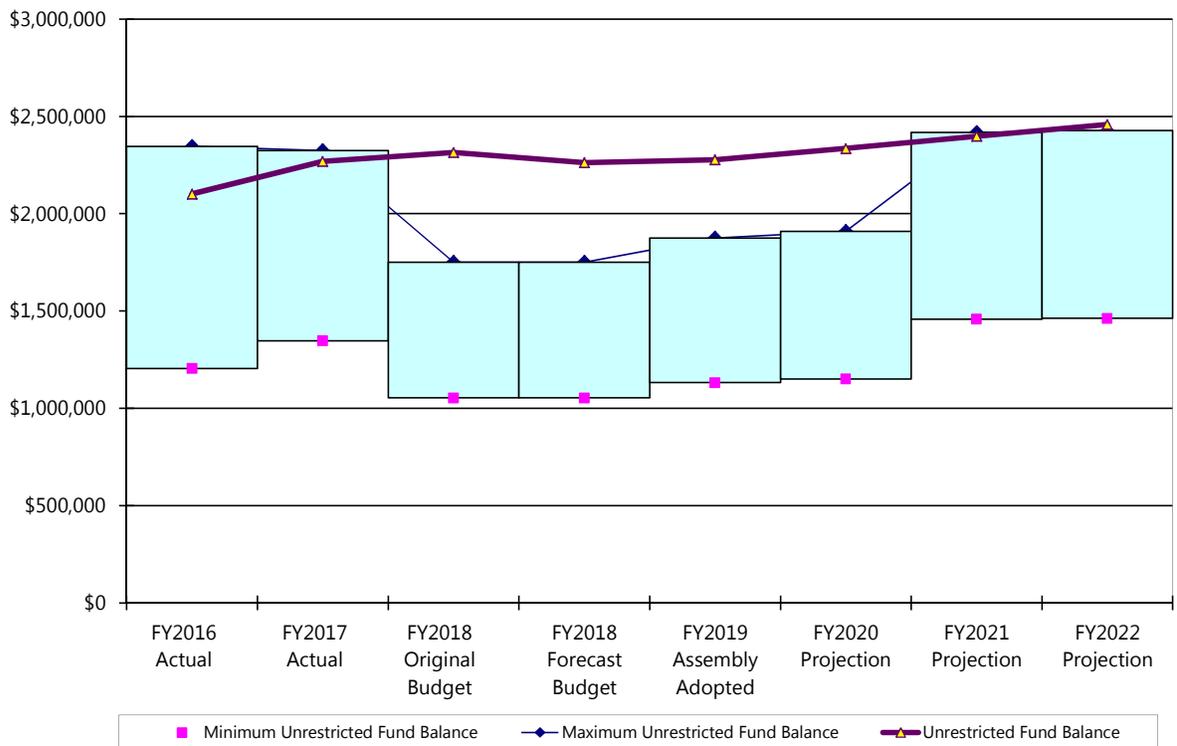
**Fund: 600 Central Kenai Peninsula Hospital Service Area**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	3,697,149	3,919,526	4,082,146	4,086,979	4,038,410	4,038,410	4,078,794	4,160,370
Personal	181,484	202,906	190,316	198,321	193,920	195,859	197,818	199,796
Oil & Gas (AS 43.56)	1,109,061	1,290,827	1,217,101	1,217,101	1,274,303	1,236,074	1,198,992	1,198,992
<b>Total Taxable Value:</b>	<b>4,987,694</b>	<b>5,413,259</b>	<b>5,489,563</b>	<b>5,502,401</b>	<b>5,506,633</b>	<b>5,470,343</b>	<b>5,475,604</b>	<b>5,559,158</b>
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 37,052	\$ 38,806	\$ 40,821	\$ 40,870	\$ 40,384	\$ 40,384	\$ 40,788	\$ 41,604
Personal	1,911	2,424	1,865	1,944	1,900	1,919	1,939	1,958
Oil & Gas (AS 43.56)	10,925	12,801	12,171	12,171	12,743	12,361	11,990	11,990
Interest	197	190	110	110	110	109	109	111
Flat Tax	339	345	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	1,051	1,046	1,064	1,064	1,049	1,070	1,091	1,113
<b>Total Property Taxes</b>	<b>51,475</b>	<b>55,612</b>	<b>57,099</b>	<b>57,227</b>	<b>57,254</b>	<b>56,932</b>	<b>57,028</b>	<b>57,909</b>
Interest Earnings	46,656	5,451	52,325	52,325	52,325	42,692	52,545	53,965
CPH - Bond Payment/Other	7,131,059	7,603,943	7,593,508	8,192,611	9,635,318	9,694,875	9,695,980	9,698,351
Other Revenue	1,661	1,890	-	-	-	-	-	-
<b>Total Revenues</b>	<b>7,230,851</b>	<b>7,666,896</b>	<b>7,702,932</b>	<b>8,302,163</b>	<b>9,744,897</b>	<b>9,794,499</b>	<b>9,805,553</b>	<b>9,810,225</b>
<b>Total Revenues and Operating Transfers</b>	<b>7,230,851</b>	<b>7,666,896</b>	<b>7,702,932</b>	<b>8,302,163</b>	<b>9,744,897</b>	<b>9,794,499</b>	<b>9,805,553</b>	<b>9,810,225</b>
Expenditures:								
Services	241,331	358,513	245,926	298,547	254,838	254,838	259,935	265,134
InterDepartmental Charges	-	-	-	-	6,371	6,371	6,498	6,628
<b>Total Expenditures:</b>	<b>241,331</b>	<b>358,513</b>	<b>245,926</b>	<b>298,547</b>	<b>261,209</b>	<b>261,209</b>	<b>266,433</b>	<b>271,762</b>
Operating Transfers To:								
Debt Service Fund	6,920,292	7,314,751	7,411,582	8,010,685	9,469,080	9,474,875	9,475,980	9,478,351
<b>Total Operating Transfers:</b>	<b>6,920,292</b>	<b>7,314,751</b>	<b>7,411,582</b>	<b>8,010,685</b>	<b>9,469,080</b>	<b>9,474,875</b>	<b>9,475,980</b>	<b>9,478,351</b>
<b>Total Expenditures and Operating Transfers</b>	<b>7,161,623</b>	<b>7,673,264</b>	<b>7,657,508</b>	<b>8,309,232</b>	<b>9,730,289</b>	<b>9,736,084</b>	<b>9,742,413</b>	<b>9,750,113</b>
Net Results From Operations	69,228	(6,368)	45,424	(7,069)	14,608	58,415	63,140	60,112
Beginning Fund Balance	2,206,501	2,275,729	2,269,361	2,269,361	2,262,292	2,276,900	2,335,315	2,398,455
<b>Ending Fund Balance</b>	<b>\$ 2,275,729</b>	<b>\$ 2,269,361</b>	<b>\$ 2,314,785</b>	<b>\$ 2,262,292</b>	<b>\$ 2,276,900</b>	<b>\$ 2,335,315</b>	<b>\$ 2,398,455</b>	<b>\$ 2,458,567</b>

### Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



### Central Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



**Department Function**

**Fund 600**

**Central Kenai Peninsula Hospital Service Area**

**Dept 81110**

**Mission**

Meet the changing health care needs of the residents of the Service Area.

**Program Description**

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital, operating cost of the Service Area and other health care related items within the Service Area.

**Major Long Term Issues and Concerns:**

- Governance of CPH.

**FY2018 Accomplishments:**

- Revenue debt was issued in the amount of \$28,955,000 to fund construction of the OB/Cath project.
- Successfully completed and approved a new operating agreement with CPH Inc. for operations of the hospital.

**Performance Measures**

**Priority/Goal:** Effective Governance

**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses

**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Mill rate	.01	.01	.01	.01
Property tax revenue	\$51,475	\$55,612	\$57,227	\$57,254

**Priority/Goal:** Effective Governance

**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses

**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$0	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$7,131,059	\$7,603,943	\$8,192,611	\$9,635,318

**Kenai Peninsula Borough  
Budget Detail**

**Fund 600**

**Department 81110 - Central Kenai Peninsula Hospital Service Area Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 4,563	\$ 5,412	\$ 5,000	\$ 9,615	\$ 5,000	\$ -	0.00%
43012 Audit Services	20,146	61,880	59,000	107,006	83,600	24,600	41.69%
43210 Transportation/Subsistence	2,543	-	-	-	-	-	-
43260 Training	1,500	-	-	-	-	-	-
43310 Advertising	312	-	-	-	-	-	-
43510 Insurance Premium	212,267	291,221	181,926	181,926	166,238	(15,688)	-8.62%
Total: Services	241,331	358,513	245,926	298,547	254,838	8,912	3.62%
<b>Transfers</b>							
50360 Debt Service	6,920,292	7,314,751	7,411,582	8,010,685	9,469,080	2,057,498	27.76%
Total: Transfers	6,920,292	7,314,751	7,411,582	8,010,685	9,469,080	2,057,498	27.76%
<b>Interdepartmental Charges</b>							
61990 Administrative Service Fee	-	-	-	-	6,371	6,371	-
Total: Interdepartmental Charges	-	-	-	-	6,371	6,371	-
<b>Department Total</b>	<b>\$ 7,161,623</b>	<b>\$ 7,673,264</b>	<b>\$ 7,657,508</b>	<b>\$ 8,309,232</b>	<b>\$ 9,730,289</b>	<b>\$ 2,072,781</b>	<b>27.07%</b>

**Line-Item Explanations**

**43012 Audit Services.** As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increase due to renewal of audit service contract.

**50360 Debt Service Fund.** Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and revenue bonds issued in the amount of \$41.3 million between FY2014 and FY2016, and \$28.9M in FY2018..

**61990 Admin Service Fee.** The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

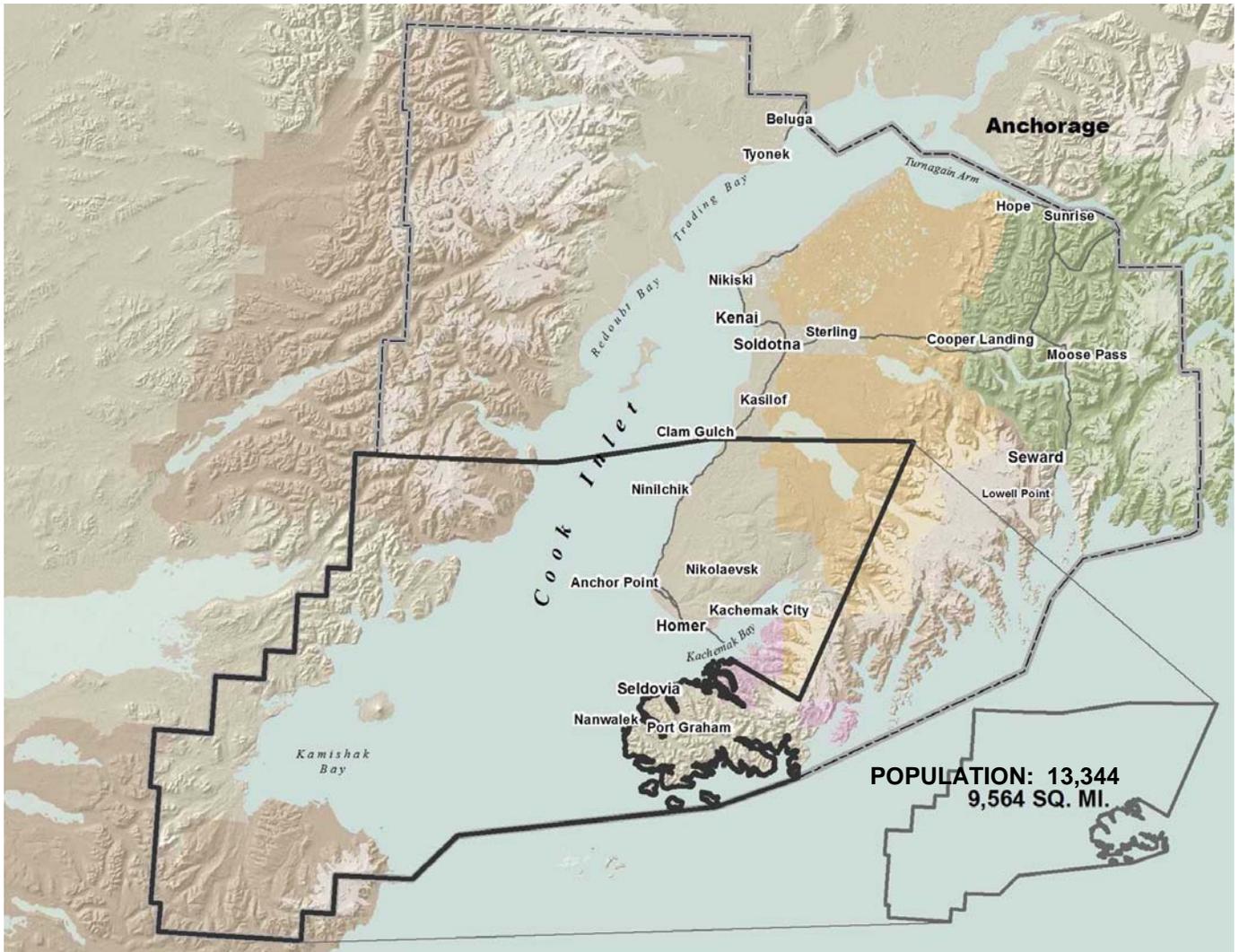
**For capital projects information on this department - See the capital projects section - Page 336 & 353.**

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## **South Kenai Peninsula Hospital Service Area**

Established in April of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

Service area taxes fund the hospital's debt service requirements, equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2019 is 2.30.



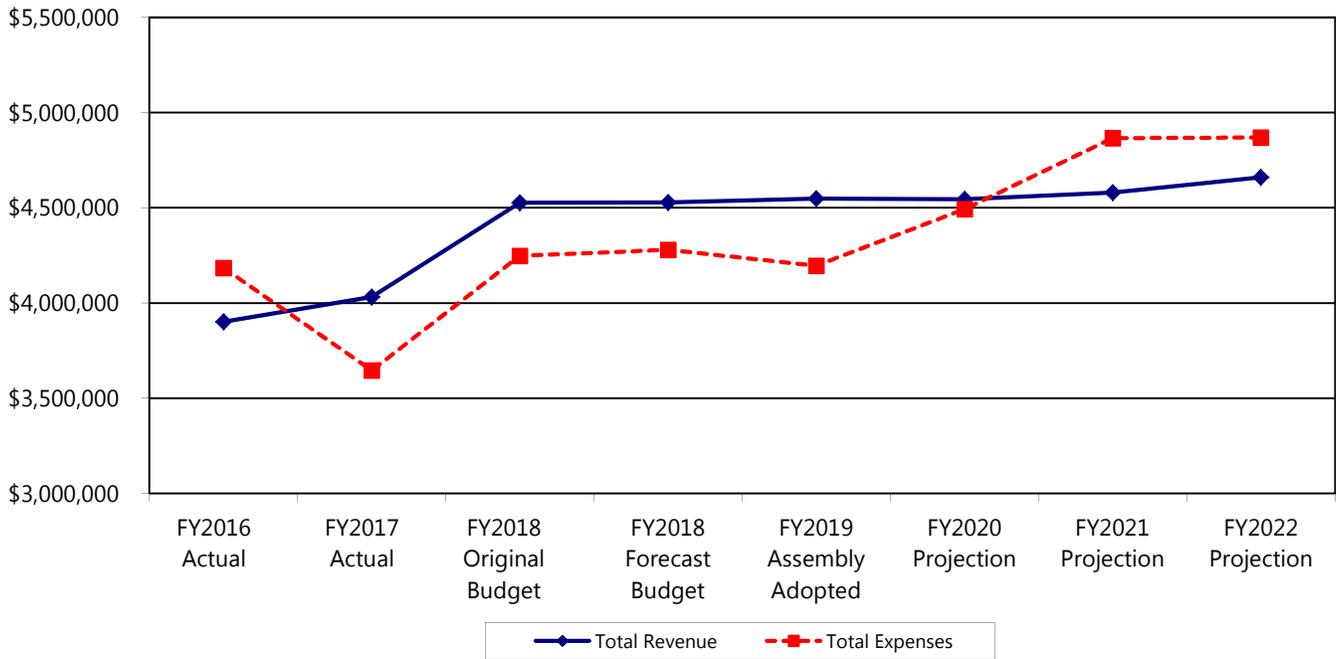
### **Board Members**

Jacqueline (Jacque) Lenew  
Vacant  
William Runnoe  
Roberta Highland  
Judith Lund  
Marie Walli  
Clyde T. Boyer, Jr.  
Doris Cabana  
Ralph Broshes

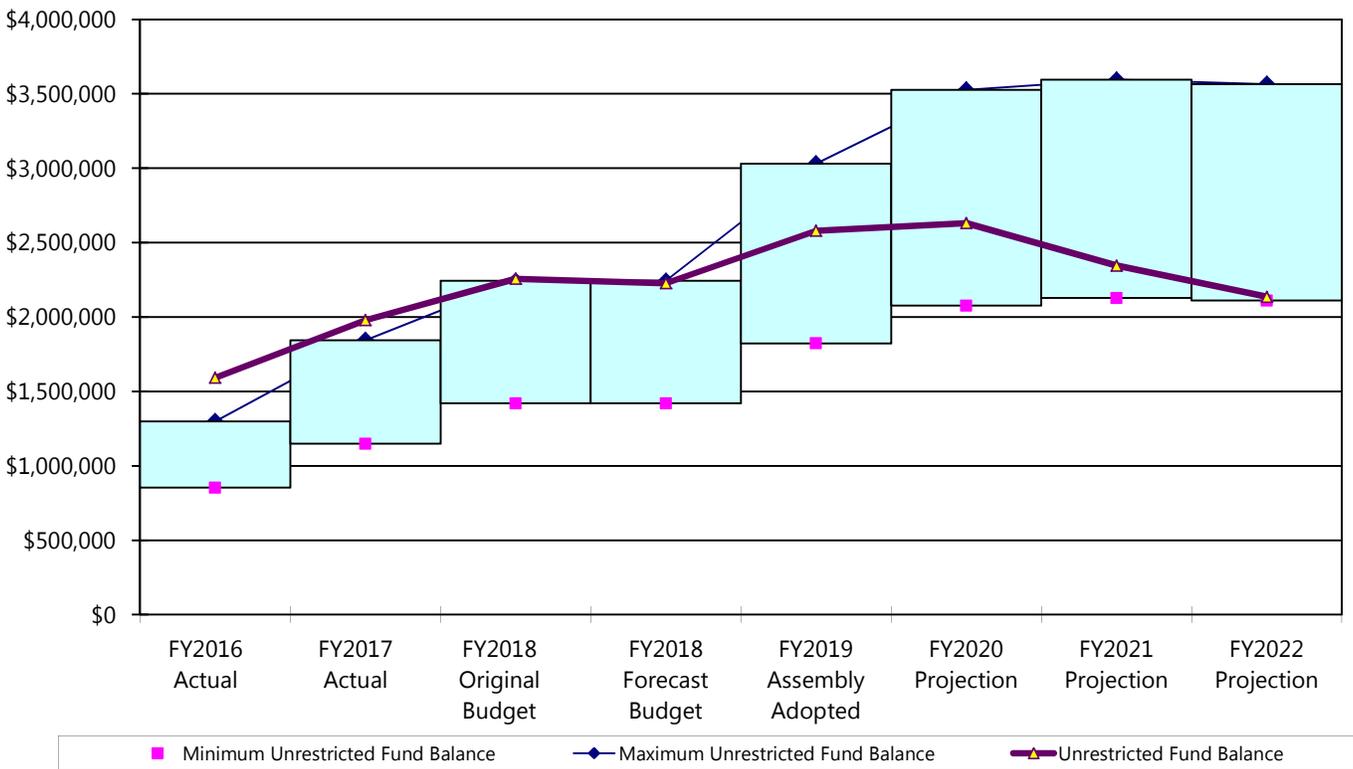
**Fund: 601 South Kenai Peninsula Hospital Service Area**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,410,045	1,428,700	1,551,745	1,552,064	1,569,587	1,569,587	1,585,283	1,616,989
Personal	95,890	99,074	98,403	98,656	93,632	94,568	95,514	96,469
Oil & Gas (AS 43.56)	97,733	162,557	235,326	235,326	228,357	221,506	214,861	214,861
Total Taxable Value:	1,603,668	1,690,331	1,885,474	1,886,046	1,891,576	1,885,661	1,895,658	1,928,319
Mill Rate:	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 3,233,915	\$ 3,249,443	\$ 3,569,014	\$ 3,569,747	\$ 3,610,050	\$ 3,610,050	\$ 3,646,151	\$ 3,719,075
Personal	229,530	232,009	221,800	222,371	211,047	213,156	215,289	217,441
Oil & Gas (AS 43.56)	224,787	373,881	541,250	541,250	525,221	509,464	494,180	494,180
Interest	12,465	10,831	8,664	8,664	8,693	8,665	8,711	8,861
Flat Tax	90,988	88,324	87,464	87,464	87,464	89,213	90,997	92,817
Motor Vehicle Tax	71,965	71,937	73,095	73,095	71,951	73,390	74,858	76,355
Total Property Taxes	3,863,650	4,026,425	4,501,287	4,502,591	4,514,426	4,503,938	4,530,186	4,608,729
Interest Earnings	37,586	5,715	24,790	24,790	33,401	40,305	49,332	51,315
Other Revenue	327	386	-	-	-	-	-	-
Total Revenues:	3,901,563	4,032,526	4,526,077	4,527,381	4,547,827	4,544,243	4,579,518	4,660,044
Expenditures:								
Services	212,796	227,519	204,443	250,622	258,415	258,415	263,583	268,855
InterDepartmental Charges	-	(305)	-	-	6,460	6,460	6,590	6,721
Total Expenditures	212,796	227,214	204,443	250,622	264,875	264,875	270,173	275,576
Operating Transfers To:								
Debt Service Fund - Bonds	1,862,312	1,818,560	2,243,265	2,229,122	2,230,194	2,227,819	2,220,169	2,219,369
Debt Service Fund - CT Scanner	-	-	-	-	-	-	374,428	374,428
Debt Service Fund - G/Fund Loan	73,247	-	-	-	-	-	-	-
Capital Projects Fund	2,035,000	1,600,000	1,800,000	1,800,000	1,700,000	2,000,000	2,000,000	2,000,000
Total Operating Transfers:	3,970,559	3,418,560	4,043,265	4,029,122	3,930,194	4,227,819	4,594,597	4,593,797
Total Expenditures and Operating Transfers	4,183,355	3,645,774	4,247,708	4,279,744	4,195,069	4,492,694	4,864,770	4,869,373
Net Results From Operations	(281,792)	386,752	278,369	247,637	352,758	51,549	(285,252)	(209,329)
Beginning Fund Balance	1,874,162	1,592,370	1,979,122	1,979,122	2,226,759	2,579,517	2,631,066	2,345,814
Ending Fund Balance	\$ 1,592,370	\$ 1,979,122	\$ 2,257,491	\$ 2,226,759	\$ 2,579,517	\$ 2,631,066	\$ 2,345,814	\$ 2,136,485

### South Kenai Peninsula Hospital Service Area Revenues and Expenditures



### South Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



**Department Function**

**Fund 601**

**South Kenai Peninsula Hospital Service Area**

**Dept 81210**

**Mission**

Meet the health care needs of the residents of the Service Area.

**Program Description**

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

**Major Long Term Issues and Concerns:**

- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and Hospital.
- Changes in Medicare/Medicaid reimbursement rates for the hospital.

**FY2018 Accomplishments:**

- Funding provided for \$1.7 million in capital expenditures.
- Funding provided for community health needs assessment.
- Service area completed construction and remodel/expansion of operating room HVAC replacement and Homer Medical Center.

**FY2019 New Initiatives:**

- Mail informational brochures to service area residents regarding services provided by SPH.
- Support and develop addiction services.

**Performance Measures**

**Priority/Goal:** Effective Governance

**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$3,863,650	\$4,026,425	\$4,502,591	\$4,514,426

**Priority/Goal:** Effective Governance

**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$4,183,355	\$3,645,774	\$4,279,744	\$4,195,069
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$0	\$0	\$0	\$0

**Kenai Peninsula Borough  
Budget Detail**

**Fund 601**

**Department 81210 - South Kenai Peninsula Hospital Service Area Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 56,916	\$ 57,427	\$ 65,000	\$ 65,000	\$ 110,000	\$ 45,000	69.23%
43012 Audit Services	41,504	43,259	48,000	94,179	52,800	4,800	10.00%
43021 Peninsula Promotion	-	-	-	100	-	-	-
43210 Transportation/Subsistence	-	1,088	2,500	2,400	2,500	-	0.00%
43260 Training	-	800	12,500	12,500	12,500	-	0.00%
43410 Printing	-	-	2,000	2,000	2,000	-	0.00%
43510 Insurance Premium	114,376	124,945	74,443	74,443	78,615	4,172	5.60%
Total: Services	212,796	227,519	204,443	250,622	258,415	53,972	26.40%
<b>Transfers</b>							
50361 SKPH-Debt Service Fund	1,935,559	1,818,560	2,243,265	2,229,122	2,230,194	(13,071)	-0.58%
50491 SKPH-Capital Projects Fund	2,035,000	1,600,000	1,800,000	1,800,000	1,700,000	(100,000)	-5.56%
Total: Transfers	3,970,559	3,418,560	4,043,265	4,029,122	3,930,194	(113,071)	-2.80%
<b>Interdepartmental Charges</b>							
60004 Mileage Ticket Credits	-	(305)	-	-	-	-	-
61990 Administrative Service Fee	-	-	-	-	6,460	6,460	-
Total: Interdepartmental Charges	-	(305)	-	-	6,460	6,460	-
<b>Department Total</b>	<b>\$ 4,183,355</b>	<b>\$ 3,645,774</b>	<b>\$ 4,247,708</b>	<b>\$ 4,279,744</b>	<b>\$ 4,195,069</b>	<b>\$ (52,639)</b>	<b>-1.24%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Community needs assessment coordination (\$45,000), secretarial services (\$10,000), support and develop addiction services (\$30,000), mental health support (\$10,000), and Kachemak Bay Family Planning (\$15,000).

**43012 Audit Service.** As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increased due to renewal of audit service contract.

**43260 Training.** Fees for Service Area Board Members to attend training and board member education.

**43410 Printing.** Educational brochures to taxpayers promoting SPH services.

**50361 Transfer to Debt Service Fund.** For debt on hospital expansion project phase II (\$732,725); for debt on hospital expansion project phase III (\$1,097,050), Homer Medical Center expansion and hospital HVAC improvements (\$398,919), and debt fees (\$1,500).

**50491 SKPH-Capital Projects Fund.** Transfer to capital projects fund for equipment and major remodel expenditures.

**61990 Admin Service Fee.** The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

**For capital projects information on this department - See the capital projects section - Pages 336, 340-341, & 354-355.**

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## ***Debt Service Funds***

The Borough's Debt Service Funds, pages 327-332, are used to accumulate monies for payment of general obligation bonds issued for construction, improvements, and equipping of public facilities throughout the Borough and for debt issued for the purchase of equipment. The following debt service funds have activity:

### **School Debt Service Fund**

This fund was set up to account for debt issued for construction and capital improvement to various schools located in the Borough. Bond payments are paid from the Borough's General Fund tax levy and from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures on school bonds approved after June 30, 1983. The current outstanding issues are as follows:

- 20 year bonds issued August 2003 for the construction of a new middle school in Seward, in the amount of \$14,700,000. The outstanding balance as of July 1, 2018 is \$4,350,000.
- 20 year bonds issued December 2010 for roof repairs at various schools, in the amount of \$16,865,000. The outstanding balance as of July 1, 2018 is \$12,005,000.
- 20 year bonds issued November 2013 for roof repairs at various schools and Homer high school field project, in the amount of \$20,860,000. The outstanding balance as of July 1, 2018 is \$18,125,000.

### **Solid Waste Debt Service Fund**

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. Bond payments are paid from the Borough's General Fund tax levy.

- 6 year bonds issued April 2017 for construction of cell 3 and equipment purchases at the Central Peninsula Landfill, in the amount of \$5,405,000. The outstanding balance as of July 1, 2018 is \$4,605,000.

### **Central Emergency Services Debt Service Fund**

This fund was set up to account for debt issued for construction, capital improvement, and equipment for the Central Emergency Service (CES) Area. Bond payments are paid from the CES tax levy. The current outstanding issue is as follows:

- 20 year bonds issued June 2006, for constructing and equipping a station in Kasilof and upgrading the Funny River station in the amount of \$2,500,000. The outstanding balance as of July 1, 2018 is \$1,190,000.
- 15 year bonds issued February 2016, for purchasing emergency response vehicles in the amount of \$2,465,000. The outstanding balance of as of July 1, 2018 is \$2,215,000.

### **Central Kenai Peninsula General Hospital Service Area Debt Service Fund**

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy (if needed), and from operating revenues of the hospital. The current outstanding issue is as follows:

- 20 year bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2018 is \$18,315,000.

### **Central Kenai Peninsula General Hospital Service Area Debt Service Fund (continued)**

- 15 year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of \$32,490,000. The total outstanding balance as of July 1, 2018 is \$25,130,000, with \$6,640,000 (taxable) and \$18,490,000 (tax-exempt).
- 8 year revenue bonds issued June 2015, for equipping the Specialty Clinic Building in the amount of \$3,200,000 (taxable). The outstanding balance as of July 1, 2018 is \$2,035,000.
- 7 year revenue bonds issued June 2016, for equipping the Specialty Clinic Building in the amount of \$3,050,000 (taxable). The outstanding balance as of July 1, 2018 is \$2,275,000.
- 20 year revenue bond issued November 2017 for design and construction of obstetrics facilities, cardiac catheterization laboratory and related projects at Central Peninsula Hospital in the amount of \$28,955,000 (tax-exempt). The outstanding balance as of July 1, 2018 is \$28,955,000.

### **South Kenai Peninsula General Hospital Service Area Debt Service Fund**

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the South Peninsula Hospital. Bond payments are paid from the South Kenai Peninsula General Hospital Service Area tax levy. The current outstanding issues are as follows:

- 20 year bonds issued September 2003, for Phase II expansion of the hospital in the amount of \$10,290,000. The outstanding balance as of July 1, 2018 is \$3,815,000.
- 20 year bonds issued August 2007, for Phase III expansion of the hospital in the amount of \$14,555,000. The outstanding balance as of July 1, 2018 is \$8,545,000.
- 15 year bonds issued April 2017, for planning, designing, construction, and equipping of facilities at the South Peninsula Hospital and Homer Medical Center in the amount of \$4,500,000. The outstanding balance as of July 1, 2018 is \$4,285,000.

### **Bear Creek Fire Service Area Debt Service Fund**

This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is as follows:

- 20 year bonds issued March 2013, for constructing and equipping a station in Bear Creek Fire Service Area in the amount of \$1,215,000. The outstanding balance as of July 1, 2018 is \$1,005,000.

### **Kachemak Emergency Service Area Debt Service Fund**

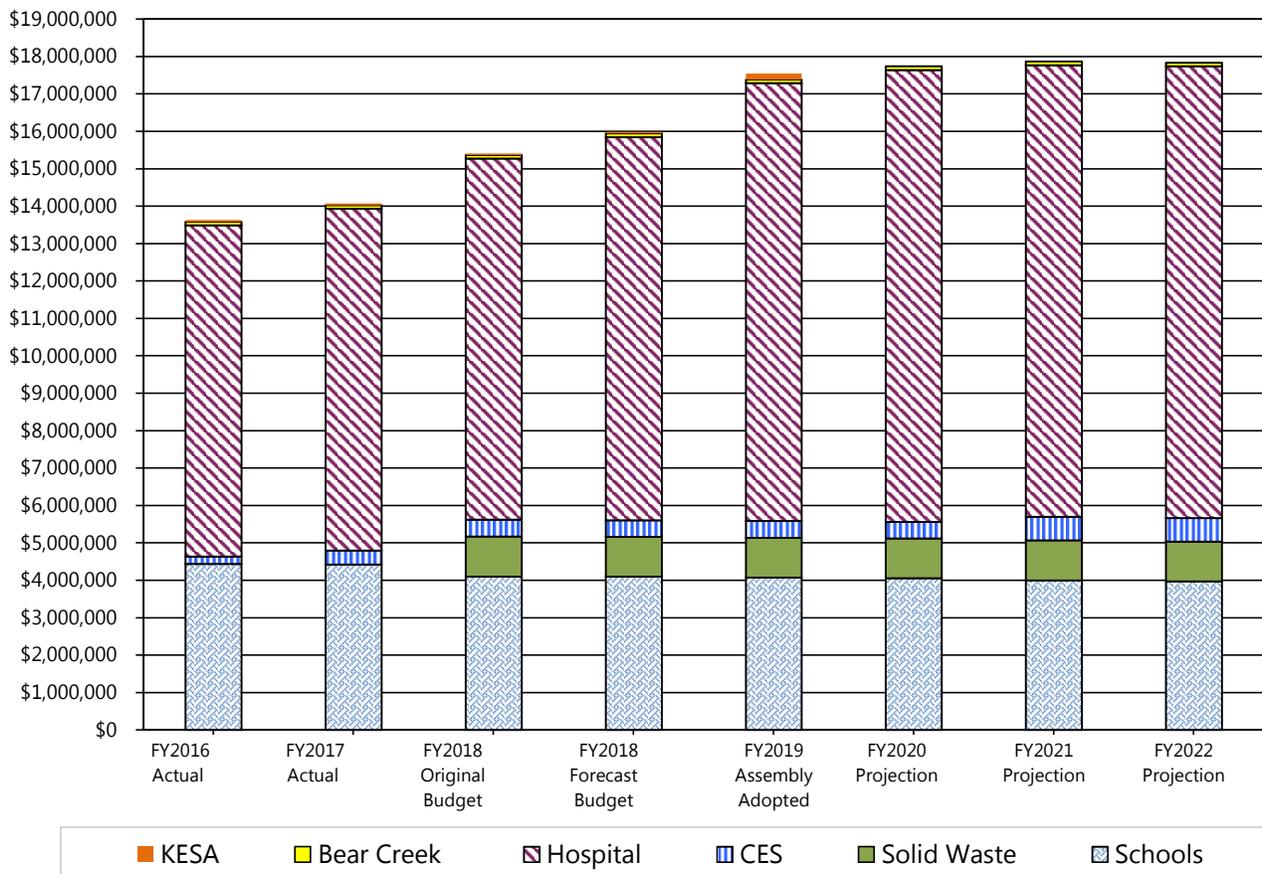
This fund was set up to account for debt issued for construction, capital improvement, and equipment for the Kachemak Emergency Service (KESA) Area. Bond payments are paid from the KESA tax levy. The current outstanding issue is as follows:

- 7 year interfund loan in the amount of \$274,765 was needed to supplement local and grant funds for the purchase of an aerial quint fire apparatus. The total cost of the aerial quint is \$574,765. In September 2014, the Borough's General Fund loaned \$274,765 to the Kachemak Emergency Service Area. Annual debt payments are \$44,014. The outstanding balance as of July 1, 2018 is \$158,517.

## Debt Service Funds - Budget Projection

<b>Fund Budget:</b>	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection
Revenues								
Federal Interest Subsidy	\$ 306,593	\$ 297,570	\$ 286,027	\$ 286,027	\$ 273,743	\$ 259,231	\$ 243,888	\$ 227,467
Other Revenue	-	22,698	-	-	-	-	-	-
Total Revenues	306,593	320,268	286,027	286,027	273,743	259,231	243,888	227,467
Operating Transfer From:								
General Fund	4,136,679	4,126,068	3,811,948	3,811,948	3,801,562	3,794,995	3,756,081	3,745,984
Special Revenue Fund	9,187,271	9,642,104	11,313,640	11,887,893	13,473,619	13,682,080	13,867,399	13,858,770
Total Operating Transfer	13,323,950	13,768,172	15,125,588	15,699,841	17,275,181	17,477,075	17,623,480	17,604,754
Total Revenue and Operating Transfers	13,630,543	14,088,440	15,411,615	15,985,868	17,548,924	17,736,306	17,867,368	17,832,221
Expenditures:								
Services	13,630,543	14,088,440	15,411,615	15,985,868	17,548,924	17,736,306	17,867,368	17,832,221
Total Expenditures	13,630,543	14,088,440	15,411,615	15,985,868	17,548,924	17,736,306	17,867,368	17,832,221
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Government Debt Requirements FY2016 To FY2022



**Kenai Peninsula Borough**  
**Summary of Debt Service Requirements FY2019 - FY2038**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024-2028	FY 2029-2033	FY 2034-2038	TOTAL
<b>School Debt</b>									
Principal	2,390,000	2,465,000	2,515,000	2,610,000	2,715,000	10,100,000	10,095,000	1,590,000	34,480,000
Interest & Fees	1,685,305	1,589,226	1,484,969	1,363,451	1,234,871	4,535,303	1,611,639	49,750	13,554,514
<b>Total</b>	\$ 4,075,305	\$ 4,054,226	\$ 3,999,969	\$ 3,973,451	\$ 3,949,871	\$ 14,635,303	\$ 11,706,639	\$ 1,639,750	\$ 48,034,514
<b>Solid Waste Debt</b>									
Principal	835,000	875,000	920,000	965,000	1,836,444	3,773,556	-	-	9,205,000
Interest & Fees	230,250	188,500	144,750	98,750	297,608	520,652	-	-	1,480,510
<b>Total</b>	\$ 1,065,250	\$ 1,063,500	\$ 1,064,750	\$ 1,063,750	\$ 2,134,052	\$ 4,294,208	\$ -	\$ -	\$ 10,685,510
<b>Central Kenai Peninsula Hospital Service Area Debt</b>									
Principal	6,327,000	6,558,000	6,806,000	7,089,000	7,415,000	22,100,000	10,895,000	9,520,000	76,710,000
Interest & Fees	3,142,080	2,916,875	2,669,980	2,389,351	2,065,299	6,538,940	2,362,715	777,421	22,862,661
<b>Total</b>	\$ 9,469,080	\$ 9,474,875	\$ 9,475,980	\$ 9,478,351	\$ 9,480,299	\$ 28,638,940	\$ 13,257,715	\$ 10,297,421	\$ 99,572,661
<b>South Kenai Peninsula Hospital Service Area Debt</b>									
Principal	1,495,000	1,565,000	1,950,030	2,039,248	2,134,057	7,708,928	1,480,000	-	18,372,263
Interest & Fees	735,194	662,819	644,567	554,549	457,090	1,213,898	123,926	-	4,392,043
<b>Total</b>	\$ 2,230,194	\$ 2,227,819	\$ 2,594,597	\$ 2,593,797	\$ 2,591,147	\$ 8,922,826	\$ 1,603,926	\$ -	\$ 22,764,306
<b>Central Emergency Services Debt</b>									
Principal	300,000	315,000	486,526	499,547	517,666	2,077,371	812,890	-	5,009,000
Interest & Fees	146,688	131,938	148,026	128,005	107,261	274,039	31,760	-	967,717
<b>Total</b>	\$ 446,688	\$ 446,938	\$ 634,552	\$ 627,552	\$ 624,927	\$ 2,351,410	\$ 844,650	\$ -	\$ 5,976,717
<b>Bear Creek Fire Service Area Debt</b>									
Principal	50,000	50,000	55,000	55,000	55,000	325,000	415,000	-	1,005,000
Interest & Fees	47,020	44,520	42,520	40,320	38,120	148,600	58,600	-	419,700
<b>Total</b>	\$ 97,020	\$ 94,520	\$ 97,520	\$ 95,320	\$ 93,120	\$ 473,600	\$ 473,600	\$ -	\$ 1,424,700
<b>Kachemak Emergency Service Area Debt</b>									
Principal	158,517	-	-	-	-	-	-	-	158,517
Interest & Fees	6,870	-	-	-	-	-	-	-	6,870
<b>Total</b>	\$ 165,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,387

**Authorized but Not-Issued Debt as of June 30, 2018**

	Principal	Anticipated Issue Date	Anticipated Payment Date
Central Emergency Services	\$1,604,000	Fiscal Year 2021	Fiscal Year 2021
Solid Waste	\$4,600,000	Fiscal Year 2023	Fiscal Year 2023

**Kenai Peninsula Borough  
Budget Detail**

**Funds 308-361  
Debt Service Fund**

Acct	Description	FY2016	FY2017	FY2018	FY2018	FY2019	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted & Original Budget	%
308.79000	School Debt Service 2004 Issue	\$ 1,030,800	\$ 1,022,325	\$ 1,018,700	\$ 1,018,700	\$ 1,008,450	\$ (10,250)	-1.01%
308.79000	School Debt Service 2007 Issue	313,225	312,625	-	-	-	-	-
308.79000	School Debt Service 2011 Issue	1,468,023	1,459,887	1,442,725	1,442,725	1,431,305	(11,420)	-0.79%
308.79000	School Debt Service 2014 Issue	1,628,725	1,627,300	1,626,550	1,626,550	1,625,550	(1,000)	-0.06%
349.94910	School Bond Issue Expense	2,500	1,500	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2017 Issue	-	-	1,075,871	1,065,164	1,065,250	(10,621)	-0.99%
342.51210	Bear Creek Debt Service Fund	97,420	95,620	93,820	93,820	97,020	3,200	3.41%
346.51810	KESA Debt Service Fund	44,711	44,014	44,014	44,014	165,387	121,373	275.76%
358.51610	CES Debt Service 2006 Issue	189,288	178,769	180,650	180,650	180,750	100	0.06%
358.51610	CES Debt Service 2016 Issue	-	190,389	264,438	264,438	265,938	1,500	0.57%
360.81110	CPGH Debt Service 2004 Issue	3,526,549	3,523,875	3,521,750	3,521,750	3,520,000	(1,750)	-0.05%
360.81110	CPGH Debt Service 2014 Issue	2,958,056	2,956,280	2,961,670	2,961,670	2,965,316	3,646	0.12%
360.81110	CPGH Debt Service 2015 Issue	435,687	435,390	435,989	435,989	436,023	34	0.01%
360.81110	CPGH Debt Service 2016 Issue	-	399,207	492,173	492,173	490,078	(2,095)	-0.43%
360.81110	CPGH Debt Service 2018 Issue	-	-	-	599,103	2,057,663	2,057,663	-
361.81210	SPH Debt Service 2004 Issue	760,950	722,414	730,725	730,725	732,725	2,000	0.27%
361.81210	SPH Debt Service 2007 Issue	1,101,362	1,118,845	1,098,850	1,098,850	1,098,550	(300)	-0.03%
361.81210	SPH Homer Medical Clinic/HVAC	-	-	413,690	399,547	398,919	(14,771)	-3.57%
361.81210	SPH MRI Building	73,247	-	-	-	-	-	-
	<b>Total Current Debt Service</b>	<b>\$ 13,630,543</b>	<b>\$ 14,088,440</b>	<b>\$ 15,411,615</b>	<b>\$ 15,985,868</b>	<b>\$ 17,548,924</b>	<b>\$ 2,137,309</b>	<b>13.87%</b>

**Kenai Peninsula Borough  
Summary of Debt By Issuance Date**

**Funds 308-361  
Debt Service Fund**

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/18
<b>School Bonds:</b>						
8/7/2003	\$ 14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	\$ 4,350,000
12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	12,005,000
11/14/2013	20,860,000	70%	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	18,125,000
	<u>\$ 52,425,000</u>					<u>\$ 34,480,000</u>
<b>Solid Waste:</b>						
4/27/2017	\$ 5,405,000		4.00 - 5.00	2018-2023	\$1,060,500 to \$1,065,250	\$ 4,605,000
<b>Bear Creek Fire Service Area:</b>						
3/12/2013	\$ 1,215,000		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	\$ 1,005,000
<b>Kachemak Emergency Service Area:</b>						
1/23/2015	\$ 274,765		4.25	2022	\$44,014 - \$165,387	\$ 158,517
<b>Central Emergency Service Area:</b>						
6/21/2006	\$ 2,500,000		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	\$ 1,190,000
2/2/2016	2,465,000		2.00 - 6.00	2017-2031	\$176,812 to \$267,438	2,215,000
	<u>\$ 4,965,000</u>					<u>\$ 3,405,000</u>
<b>Central Kenai Peninsula Hospital Debt:</b>						
12/10/2003	\$ 47,985,000		2.50 - 5.00	2005-2024	\$3,520,000 to \$3,769,184	\$ 18,315,000
2/20/2014	32,490,000		0.38 - 5.00	2015-2029	\$2,955,500 to \$2,960,067	25,130,000
6/4/2015	3,200,000		0.625 - 2.617	2016-2023	\$435,129 to \$436,123	2,035,000
6/7/2016	3,050,000		1.30 - 2.60	2016-2023	\$397,970 to \$491,330	2,275,000
11/29/2018	28,955,000		3.00 - 5.00	2018-2038	\$599,103 to \$2,062,538	28,755,000
	<u>\$ 80,475,000</u>					<u>\$ 76,510,000</u>
<b>South Kenai Peninsula Hospital Debt:</b>						
9/30/2003	\$ 10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	\$ 3,815,000
8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	8,545,000
4/27/2017	4,500,000		2.50 - 5.00	2018-2032	\$397,919 to \$402,719	4,285,000
	<u>\$ 24,845,000</u>					<u>\$ 16,645,000</u>

# Capital Projects Funds

<b><u>Capital Budgets</u></b>	<b><u>Page #</u></b>
Capital Improvement Program Description.....	335
Expenditure Summary FY2019-2023.....	336
Detail list of current year projects.....	337
<b><u>Capital Improvement Program by function</u></b>	
<b>General Government Capital Projects Funds</b>	
School Revenue Capital Projects Fund.....	342
General Government Capital Projects Fund.....	343
Solid Waste Capital Project Fund.....	344
911 Communications Capital Project Fund.....	345
<b>Service Area Capital Project Funds</b>	
<b><u>Emergency Services, Service Areas</u></b>	
Nikiski Fire Service Area.....	346
Bear Creek Fire Service Area.....	347
Anchor Point Fire and Emergency Medical Service Area.....	348
Central Emergency Service Area.....	349
Kachemak Emergency Service Area.....	350
<b><u>Recreation</u></b>	
North Peninsula Recreation Service Area.....	351
<b><u>Road Service Area</u></b>	
Road Service Area.....	352
<b><u>Hospital Service Areas</u></b>	
Central Kenai Peninsula Hospital Service Area.....	353
South Kenai Peninsula Hospital Service Area.....	354
<b>Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most project with a cost of \$50,000 or more)</b>	
School - ADA upgrades.....	356
School - Asphalt/sidewalk repairs.....	357
School - Electrical & lighting upgrades.....	358
School - Elevator upgrades.....	359
School - Flooring replacement upgrades.....	360
School - Generator upgrades.....	361
School - HVAC upgrades.....	362
School - Portables and out buildings.....	363
School - Safety and security Improvement.....	364
School - Windows and siding upgrade/replacements.....	365
General Government - Card Entry Security System.....	366
Solid Waste - Central Peninsula Landfill Cell C & D expansion.....	367
Nikiski Fire - Station 3 new construction.....	368
Nikiski Fire - Station 1 & 2 parking lot repairs.....	369
Nikiski Fire - Station alerting system.....	370
Bear Creek Fire - Turnout gear, boots, and helmets.....	371
Bear Creek Fire - SCBA bottle replacements.....	372

**Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most project with a cost of \$50,000 or more)  
- Continued**

Anchor Point Fire & EMS - Emergency water fill site (tank project).....	373
Anchor Point Fire & EMS - Ladder truck.....	374
Anchor Point Fire & EMS - Station 1 Boiler replacement.....	375
Central Emergency Services - SCBA Air Compressor replacement.....	376
Central Emergency Services - Rescue boat.....	377
Central Emergency Services - Mobile data terminals.....	378
Central Emergency Services - Training site.....	379
Central Emergency Services - Enclosed cargo trailer.....	380
North Peninsula Recreation - NCRC remodel.....	381
North Peninsula Recreation - Pool water pressure tank replacement.....	382
Roads Service Area - Road Improvement Project.....	383

# **Kenai Peninsula Borough**

## **FY2019 Budget Capital Improvement Program**

### **Introduction**

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will be become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

### **Organization of the CIP**

The CIP is broken into six sections. The first section shown below describes the various funds that have been set up for the CIP. The second section also shown below is a summary of the funding sources. The third section is an Expenditure Summary for the Fiscal Years 2019 through 2023 and is on page 336. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 337. The fifth section consists of a detail five-year summary for each fund and starts on page 342. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 356.

### **Capital Project Funds**

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

### **Summary of funding sources**

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough Capital Project Funds  
Expenditure Summary  
Fiscal Years 2019 Through 2023**

	FY2019 Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>General Government:</u>					
School Revenue	\$ 1,250,000	\$ 11,409,930	\$ 7,925,000	\$ 4,175,000	\$ 3,925,000
General Government	150,000	-	-	-	-
* 911 Communication (1)	60,000	200,000	-	-	-
Solid Waste	50,000	1,859,525	1,127,137	6,000,000	220,000
<u>Service Areas:</u>					
Nikiski Fire	3,400,000	325,000	525,000	1,050,000	350,000
Bear Creek	42,053	270,256	102,506	57,096	404,000
Anchor Point Fire and Emergency Medical	235,850	150,000	375,000	55,000	305,000
Central Emergency Services	795,000	2,290,000	1,200,000	11,800,000	645,000
Kachemak Emergency	-	785,000	200,000	400,000	300,000
North Peninsula Recreation	386,000	298,000	1,625,000	810,000	390,000
* Roads (2)	2,778,700	2,392,375	1,838,000	1,968,125	1,626,125
* Central Kenai Peninsula Hospital (2)	24,306,250	10,130,000	4,648,650	1,445,000	15,730,000
South Kenai Peninsula Hospital	851,620	5,731,500	1,865,000	2,160,000	37,500,000
Total Expenditures	<u>\$ 34,305,473</u>	<u>\$ 35,841,586</u>	<u>\$ 21,431,293</u>	<u>\$ 29,920,221</u>	<u>\$ 61,395,125</u>

- \* (1) Expenditures for these funds are being appropriated in the Equipment Replacement Fund. This is being shown for informational purposes only. See page 407 for additional information.
- \* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

# Kenai Peninsula Borough Capital Project Funds Detailed Project Descriptions

## **School Revenue Capital Projects**

### Area wide ADA upgrades (project cost \$75,000)

These funds will be used to upgrade various facilities to comply with ADA requirements. Priority is based on condition and need. Project #400.78050.19782.49999.

### Area-wide asphalt and sidewalk repair (project cost \$150,000)

These funds will be used to seal, repair and/or replace asphalt parking lots and sidewalks at various schools. This project will extend the life of the current asphalt. Project #400.78050.19802.49999.

### Area-wide electrical and lighting upgrades (project cost \$150,000)

These funds are required for replacement of existing lamps and ballasts with more efficient devices, and will include planning and designing for upgrades to parking lot lighting and for adding or upgrading electrical services. Additional funds may be requested for site specific projects generated from planning and design. When completed, this project will lower school district utility bills. Project #400.78050.19758.49999.

### Area-wide elevator upgrades (project cost \$50,000)

These funds are required to upgrade elevators throughout the district. Will primarily be utilized to replace or upgrade door openers and main controls elevators that are having operation issues due to age and available repair parts. Project #400.78050.19803.49999

### Area-wide flooring replacement upgrades (project cost \$175,000)

Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. Projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.19755.49999.

### Area-wide generator and associated hardware upgrades (project cost \$50,000)

These funds are required in order to continue replacing and upgrading the generators, transfer switches and switch gear for district use. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.19860.49999.

### Area-wide HVAC/DDC upgrades and repairs (project cost \$75,000)

These funds will be used to replace and/or upgrade existing control systems, circulation pumps, hot water units and various HVAC devices to eliminate constant maintenance and to improve energy consumption at schools. These projects will reduce maintenance costs. Project #400.78050.19801.49999.

### Area-wide portables and outbuildings (project cost \$75,000)

Funds utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements to include: replacements of systems such as: roofs, windows/doors, or furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need is determined. Project #400.78010.19851.49999

### Area-wide security and safety improvements (project cost \$300,000)

Funds to be utilized for the replacement of obsolete and/or non-code compliant life safety systems and for the implementation of an area wide school district card entry system. The systems together will provide for improvements to both security and life-safety. Project #400.78050.19856.49999.

### Area-wide window/siding repair/replacement (project cost \$150,000)

These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.19714.49999.

## **General Government**

### **Card Entry Security System Study (project cost \$150,000)**

Funds to be utilized for the implementation of an area wide borough card entry system. The system will provide for improvements to both security and life-safety. Project # 407.94910.19407.49999.

## **Solid Waste**

### **Central Peninsula Landfill Cell C & D expansion (project cost \$50,000)**

This is the second phase for development and expansion of the construction and demolition cell (C & D) at the Central Peninsula Landfill (CPL). The current area that accepts C & D is nearing capacity. This will be a phased project, to grant self-construct opportunities. The life expectancy of cell expansion is 15 years. The new cell is expected to start accepting waste in 2018. Project # 411.32122.19CDE.49999.

## **911 Communications**

### **Network Switches (project cost \$20,000)**

These funds are required for replacement of existing and aging 10 GB network switches which constitute the core of the networking infrastructure which supports critical application and database servers required for daily operations. Existing switches are at the end of their 8-year lifecycle. Project # 705.94910.19E04.49999.

### **SAN Array Unit (project cost \$40,000)**

These funds are required for replacement of an existing and aging storage array which has reached end-of-life and is no longer coverable under maintenance contracts. This array is part of critical network storage infrastructure which supports our application and database servers that are necessary for daily operations. Project # 705.94910.19E05.49999.

## **Nikiski Fire Service Area**

### **Nikiski Fire Station #3 – new construction (project cost \$3,200,000)**

Construction of Nikiski Fire Station #3 located on property owned by the Kenai Peninsula Borough at the corner of Holt-Lamplight and the Escape Route. The project was architecturally designed in 2003. The project will include construction, updated engineering, and equipment for the fire station. Project # 441.51110.19411.49999.

### **Nikiski Fire Station 1 & 2 Parking Lot Repairs (project cost \$100,000)**

This project is needed to seal the parking lot areas located at Fire Stations #1 and #2. Fire Station #1 has approximately 800 square feet of the parking lot that needs to be replaced, and the remaining area needs cracks filled. In addition, the entire 50,000 square foot parking lot needs to be completely sealed. Fire Station #2 has approximately 52,000 square feet that needs cracks filled and the entire parking lot sealed.

Project # 441.51110.19412.49999.

### **Nikiski Fire Station Alerting Systems (project cost \$100,000)**

This project is intended to connect the Nikiski Fire Stations with Dispatch's updated Fire Station Alerting System. This will help notify emergency responders of incoming Dispatch 911 calls. The Kenai Peninsula Borough received a grant that will provide the needed upgrades at the Dispatch Center. This request is for \$50,000 for each fire station to install alerting devices, equipment, and radio speaker systems used for notification. The Alerting System will help reduce emergency response times by providing better notifications to the stations.

Project # 441.51110.19413.49999.

## **Bear Creek Fire Service Area**

### **Turnout gear, boots, and helmets (project cost \$21,267)**

NFPA 1851 sets the standard for the life of turnout gear as ten years from the date the garment was manufactured to the date the garment is retired. Replacement of 7 sets of turnouts, 7 pairs of boots & 14 helmets will bring us in compliance of NFPA 1851. Recommend a staged replacement and replace 4 complete sets in subsequent years. Project # 442.51210.19421.49999.

SCBA bottle replacement (project cost \$20,786)

BCFSA has 36 composite SCBA bottles purchased in 2004 which will need to be replaced due to exceeding their maximum service life of 15 years. Recommend a staged replacement and replace 7 bottles over the next 3 years, followed by 5 in subsequent years.

Project # 442.51210.19422.49999.

**Anchor Point Fire & Emergency Medical Service Area**

Emergency water fill site (project cost \$100,000)

Additional funding needed to complete the emergency water fill site located on the north end of the service area. These funds will be used to construct a building housing a well for the water supply and a portable pump to fill fire apparatus and provide utility hook-ups (power/natural gas) for the structure. Project # 444.51410.19441.49999.

Ladder truck (project cost \$85,850)

Purchase a 1998 Emergency-One 75' Quint from Central Emergency Services. As a Quint, this vehicle has a 75' aerial ladder, a 1500 gpm pump, carries 500 gallons of water, a complement of ground ladders and fire hose. This multi-purpose fire apparatus would enhance emergency service capabilities on the southern end of the Kenai Peninsula. Project # 444.51410.19442.49999.

Boiler Replacement at Station 1 (project cost \$50,000)

Replace the aging boiler at Station 1 in Anchor Point. The new replacement boiler will be a modern, high energy efficient model that will result in a cost savings as a result of reduced energy cost.

Project # 444.51410.19443.49999.

**Central Emergency Services**

SCBA/Compressor (project cost \$450,000)

Replacement of the firefighting Self-Contained-Breathing-Apparatus (SCBA). CES current inventory of air packs will be out of national safety standards compliance due to service life. The manufacturer will no longer service or provide parts for these packs. CES will also need to upgrade the Air Compressor system to be capable of servicing new-technology high-pressure air packs. The plan would be to phase the project over two-fiscal years, and replace the entire inventory. Project

#443.51610.19461.49999.

Rescue boat (project cost \$125,000)

Replacement for the Soldotna Rescue Boat#1. Current boat is mechanically unreliable. This boat will be the primary response boat for water operations for the smaller lakes, the Kenai/Kasilof Rivers. This equipment purchase is part of the capital replacement schedule.

Project #443.51610.19462.49999.

Mobile data terminals (project cost \$35,000)

Additional funds are needed to complete the project started in 2013. The final phase includes Station Display Monitors, additional mobile tablets, and software integration with the updated CAD project at the Soldotna Public Safety Communication Center. Partial grant funding was approved for this project, and includes the Fire Station Alerting Project. Project

#443.51610.19465.49999.

Training Site Phase 2 expansion (project cost \$150,000)

The initial phase of the Training Site was land purchase, construction of the gravel pad and three-story live fire burn building. This second phase includes enlarging the current gravel pad, doubling the area for a safer training environment. Improving drainage, adding gates, and fencing to insure security and reduce risk and liability. Project #443.51610.19469.49999.

Enclosed cargo trailer (project cost \$35,000)

Purchase of an enclosed cargo trailer for the safe transportation of off-road rescue vehicles used for all-seasons. This trailer will give us the capacity to respond with all of the equipment on-board one unit.

Project #443.51610.19463.49999.

### **North Peninsula Recreation Service Area**

#### **Nikiski Community Recreation Center remodel (project cost \$355,000)**

The Nikiski Community Recreation Center building is more than 50 years old and requires remodel and repairs. Many of the rooms require remodel, as they have existed as a setting for an elementary school, which is no longer a function for the facility. Remodeled rooms and public areas would create a more fully functional and desirable center for the community. The remodel will also provide a more controlled admissions area for added security. Project #459.61110.19451.49999.

#### **NPRSA Pool water pressure tank replacement (project cost \$31,000)**

Replacement of Nikiski pool's aging water pressure tank is required to maintain operations at the facility. An engineer inspection, completed in December 2017, revealed extensive corrosion and stressed areas of the tank. It is recommended to replace the tank within six months as it is nearing the working limits of the structure. To delay replacement could result in a major failure of the water system and close operations.

Project #459.61110.19452.49999.

### **Road Service Area**

#### **Borough-wide Gravel Project (overall project cost: \$400,000)**

Gravel road projects for FY 19 proposes replacing lost material on a number of roads, including the following: Koala Lane, Ellen Street, Earl Drive, Ballard Drive, Johnsons Drive, Fishermans Road, Salmon Run Drive, Tehama Avenue, Alexander Avenue, Bull Moose Street, Joker Avenue, School Avenue, Canyon View Road, Secluded Circle, East End Road.

Project #434.33950.19GRA.49999.

#### **Flintlock Lane, Bidarki Drive, Bridger Road (project cost \$316,200)**

Project will widen roads, replace poor road material, improve drainage and add gravel capping.

Project #434.33950.S5BDR.49999.

#### **Hutler Road (project cost \$561,000)**

Project will upgrade the first 6,600 feet of the road, widen, replace poor road material, improve drainage and add a gravel cap.

Project #434.33950.S7HLR.49999.

#### **Tern Circle, JacNjil Circle, Jitney Circle (project cost \$88,500)**

Project will improve drainage, add a gravel cap, and address grader turnarounds and right-of-way issues. Project #434.33950.W6TER.49999.

#### **Tim Avenue, Muir Street, Creek View Road (project cost \$727,500)**

Project will widen roads, address right-of-way issues, replace poor material, improve drainage and add gravel capping. Project #434.33950.W4TIM.49999.

#### **Hannisford Drive, Toklat Way, Baneberry Ridge Lane (project cost \$354,000)**

Project will widen roads, replace poor material, improve drainage and add gravel capping. Project #434.33950.E4HAN.49999.

#### **Glenn Road, Kipling Circle (project cost \$331,500)**

Project will widen roads, add a turnaround, replace poor road material, improve drainage and add gravel capping. Project #434.33950.S7GLE.49999.

### **South Kenai Peninsula Hospital Service Area**

#### **Nurse call system upgrade (project cost \$251,095)**

Current nurse call system is at end of life and is no longer supported by vendor. Parts are no longer available. This funding supplements FY2018 funds in the amount of \$274,000 with an estimated total project cost of \$525,095. Project # 491.81210.19SHB.48516.

#### **Carpet for Public Rehab Hallway (project cost \$21,000)**

Carpet in the public hallway at rehab is beyond end of useful life (19 years old). It is now an infection control issue as the carpet doesn't enable adequate cleaning.

Project # 491.81210.19SHC.48516.

20 ton Chiller/AC unit (project cost \$17,000)

Additional funding needed for air conditioning for 1999 LTC area and all of Rehabilitation area. This funding supplements FY2018 funds in the amount of \$145,000 with an estimated total project cost of \$162,000.

Project # 491.81210.19SHD.48516.

Emergency Department Access Controls/Security Cameras (project cost \$95,000)

Emergency Department access points require additional access controls to ensure patient/staff safety and privacy. Additionally, the addition of 5 cameras will add to the current security system.

Project # 491.81210.19SHE.48516.

MRI vital signs monitor w/remote display (project cost \$62,000)

Current MRI vital signs monitor is at end of life and parts replacement is difficult. This is a patient safety issue. Project # 491.81210.19SHF.48516.

Dell Storage Array for PACS recovery (project cost \$32,500)

The current offsite back up archive for PACS imaging/data retrieval is reaching maximum capacity and must be expanded or risk the loss of data. Project # 491.81210.19SHG.48516.

Uninterruptible power supply for CT (project cost \$17,000)

The Uninterruptible power supply system on the CT system was installed in 2006 and is at the end of life. Parts replacement is difficult and system needs to be replaced. Project # 491.81210.19SHH.48516.

IS Back-up system replacement (project cost \$50,726)

The current back-up system is 6 years old and unreliable. Backups are inconsistent and also lack enough storage space Project # 491.81210.19SHJ.48516.

Digital Video Cystoscope (project cost \$19,800)

Olympus digital video cystoscope would replace the existing scope which has poor resolution and would improve both patient outcomes and physician satisfaction. Project # 491.81210.19SHK.48516.

Endoscopes and EGD scopes (project cost \$261,381)

Current endoscopes and EGD scopes are being sent out repeatedly for repair causing downtime and loss of productivity. Patient endoscopy volumes are expected to increase making this equipment vitally important.

Project # 491.81210.19SHL.48516.

Various Equipment (project cost \$24,118)

Unforeseen medical equipment needs due to breakage or obsolescence.

Project # 491.81210.19SHU.48516.

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 400**

**Department 78050 - School Revenue Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Transfer from Other Funds	\$ 1,200,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Grant Revenue	-	10,234,930	6,750,000	3,000,000	2,750,000
<b>Total Funds Provided</b>	<b>1,200,000</b>	<b>11,484,930</b>	<b>8,000,000</b>	<b>4,250,000</b>	<b>4,000,000</b>
<b>Funds Applied</b>					
Areawide ADA upgrades	75,000	75,000	75,000	75,000	75,000
Areawide asbestos abatement	-	75,000	75,000	75,000	75,000
Areawide asphalt/sidewalk/curb repairs	150,000	100,000	100,000	125,000	125,000
Areawide bleacher replacement	-	-	75,000	-	75,000
Areawide doors & entries	-	100,000	100,000	100,000	100,000
Areawide electrical & lighting upgrades	150,000	125,000	125,000	125,000	125,000
Areawide elevator upgrades	50,000	-	75,000	-	75,000
Areawide flooring replacement/upgrades	175,000	125,000	175,000	125,000	175,000
Areawide generator upgrades/replacements	50,000	50,000	50,000	50,000	50,000
Areawide HVAC/DDC Upgrades	75,000	75,000	75,000	75,000	75,000
Areawide locker replacement	-	75,000	-	75,000	-
Areawide playground upgrades	-	75,000	-	75,000	-
Areawide portables & outbuildings	75,000	75,000	75,000	75,000	75,000
Areawide security & safety improvements	300,000	100,000	100,000	150,000	100,000
Areawide water quality upgrades	-	100,000	50,000	25,000	25,000
Areawide window/siding repair/replacement	150,000	100,000	100,000	100,000	100,000
<b>Special Grant funded</b>					
Homer High roof replacement (G)	-	5,616,930	-	-	-
Direct digital control system replacement (G)	-	900,000	500,000	500,000	750,000
Window and siding replacements (G)	-	518,000	550,000	500,000	-
Kenai Middle School safety reconfiguration (G)	-	-	2,500,000	-	-
Asphalt area renovation/replacement/travel flow	-	2,000,000	2,000,000	2,000,000	2,000,000
Teacher housing @ remotes sites (G)	-	1,200,000	-	-	-
Homer Elementary wall repair (G)	-	-	450,000	-	-
Homer Middle School drainage (G)	-	-	750,000	-	-
<b>Total Funds Applied</b>	<b>1,250,000</b>	<b>11,409,930</b>	<b>7,925,000</b>	<b>4,175,000</b>	<b>3,925,000</b>
Net Results From Operations	(50,000)	75,000	75,000	75,000	75,000
Beginning Fund Balance	94,940	44,940	119,940	194,940	269,940
Ending Fund Balance	<b>\$ 44,940</b>	<b>\$ 119,940</b>	<b>\$ 194,940</b>	<b>\$ 269,940</b>	<b>\$ 344,940</b>
(G) Grant funded					

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 407**

**Department 94910 - General Government Capital Projects Fund**

	FY2019 Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Provided:</u>					
Transfer from Other Funds					
Operating transfer in	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Funds Provided	-	250,000	250,000	250,000	250,000
<u>Funds Applied</u>					
Card Entry Security System Study	150,000	-	-	-	-
Total Funds Applied	150,000	-	-	-	-
Net Results From Operations	(150,000)	250,000	250,000	250,000	250,000
Beginning Fund Balance	397,478	247,478	497,478	747,478	997,478
Ending Fund Balance	\$ 247,478	\$ 497,478	\$ 747,478	\$ 997,478	\$ 1,247,478

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 411**

**Department 32XXX - Solid Waste Capital Projects Fund**

	FY2019 Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Provided:</u>					
Transfer from Other Funds					
Operating transfer in	\$ 100,000	\$ 620,000	\$ 885,000	\$ 75,000	\$ 75,000
Equipment Replacement Fund	-	1,189,000	241,400	-	220,000
Total Funds Provided	100,000	1,809,000	1,126,400	75,000	295,000
Other Financing Sources including Grants and Debt Issuance					
Solid Waste debt issuance	-	-	-	6,000,000	-
Total Funds and Other Financing Sources Provided	100,000	1,809,000	1,126,400	6,075,000	295,000
<u>Funds Applied</u>					
CPL C&D Cell Construction	50,000	-	-	-	-
Funny River Transfer site expansion	-	670,525	-	-	-
* Wheeled Loader	-	401,000	-	-	-
* Wheeled Tractor Scraper	-	560,000	-	-	-
* Roll-Off Truck	-	187,000	-	-	-
* Flatbed pickup	-	41,000	50,000	-	-
* Pickup	-	-	30,000	-	-
* Roll-Off Truck	-	-	161,400	-	-
Dumpster Replacement	-	-	80,000	-	-
Hope Transfer site relocation	-	-	805,737	-	-
Cell 4 Development	-	-	-	5,000,000	-
CPL Landfill Gas Collection Network	-	-	-	1,000,000	-
* Roll-Off Truck	-	-	-	-	220,000
Total Funds Applied	50,000	1,859,525	1,127,137	6,000,000	220,000
Net Results From Operations	50,000	(50,525)	(737)	75,000	75,000
Beginning Fund Balance	481,696	531,696	481,171	480,434	555,434
Ending Fund Balance	\$ 531,696	\$ 481,171	\$ 480,434	\$ 555,434	\$ 630,434

\* Funding from Equipment Replacement fund  
(G) Grant funded

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 455**

**Department 11255 - 911 Communications Capital Projects Fund**

	FY2019 Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Provided:</u>					
Transfer from Other Funds					
Equipment Replacement Fund:	\$ 60,000	\$ 200,000	\$ -	\$ -	\$ -
Total Funds Provided	60,000	200,000	-	-	-
<u>Funds Applied</u>					
* Network switches	20,000	-	-	-	-
* SAN Array unit	40,000	-	-	-	-
* E911 Software Migration	-	200,000	-	-	-
Total Funds Applied	60,000	200,000	-	-	-
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
* Funding from Equipment Replacement fund					

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 441**

**Department 51110 - Nikiski Fire Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Interest Revenue	\$ 73,134	\$ 9,529	\$ 13,681	\$ 13,426	\$ 1,353
Operating Transfers In	500,000	500,000	500,000	500,000	500,000
Other Financing Sources Including Grants and Debt Issuance	-	-	-	-	-
<b>Total Funds Provided</b>	<b>573,134</b>	<b>509,529</b>	<b>513,681</b>	<b>513,426</b>	<b>501,353</b>
<b>Funds Applied</b>					
Fire Station 3 New Construction Holt-Lamplight	3,200,000	-	-	-	-
Station 1 & 2 Parking Lot Paving	100,000	-	-	-	-
Station 1 & 2 Alerting & Radio System Upgrades	100,000	-	-	-	-
CPR Devices / Defibrillators	-	100,000	-	-	-
Unit 5 Plow Truck Station 2 (2000)	-	50,000	-	-	-
Enclosed Connex Carport for Rescue Equipment	-	100,000	-	-	-
SCBA Air Compressor Beluga, Tyonek/NFD 1	-	75,000	-	-	-
Unit 6 Wildland Truck Station 1 (2002)	-	-	75,000	-	-
Air Pack Replacements	-	-	375,000	-	-
Unit 4 Response Truck EMS (2008)	-	-	75,000	-	-
Station 1 Roof	-	-	-	975,000	-
Unit 7 Station 2 Plow Truck (2002)	-	-	-	75,000	-
Medic 2 Ambulance 4500 Ford (2008)	-	-	-	-	275,000
Unit 3 Training/Safety Officer (2010)	-	-	-	-	75,000
<b>Total Funds Applied</b>	<b>3,400,000</b>	<b>325,000</b>	<b>525,000</b>	<b>1,050,000</b>	<b>350,000</b>
Net Results From Operations	(2,826,866)	184,529	(11,319)	(536,574)	151,353
Beginning Fund Balance	3,250,381	423,515	608,044	596,725	60,151
Ending Fund Balance	<b>\$ 423,515</b>	<b>\$ 608,044</b>	<b>\$ 596,725</b>	<b>\$ 60,151</b>	<b>\$ 211,504</b>

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 442**

**Department 51210 - Bear Creek Fire Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Interest Revenue	\$ 7,259	\$ 7,601	\$ 3,941	\$ 3,974	\$ 5,028
Operating Transfers In	50,000	100,000	100,000	100,000	100,000
Other Financing Sources Including Grants and Debt Issuance	-	-	-	-	404,000
<b>Total Funds Provided</b>	<b>57,259</b>	<b>107,601</b>	<b>103,941</b>	<b>103,974</b>	<b>509,028</b>
<b>Funds Applied</b>					
Turnout gear/boots/helmet (replacements)	21,267	22,756	-	22,756	-
SCBA bottles (replacements)	20,786	-	25,241	-	-
Mini-pumper	-	247,500	-	-	-
Replace 9 Airpacks (7 Riding /2 RIT)	-	-	77,265	-	-
Replace 4 Airpacks (Mounted 124/127)	-	-	-	34,340	-
Replace 1986 Tanker (Unit 125)	-	-	-	-	404,000
<b>Total Funds Applied</b>	<b>42,053</b>	<b>270,256</b>	<b>102,506</b>	<b>57,096</b>	<b>404,000</b>
<b>Net Results From Operations</b>	<b>15,206</b>	<b>(162,655)</b>	<b>1,435</b>	<b>46,878</b>	<b>105,028</b>
<b>Beginning Fund Balance</b>	<b>322,616</b>	<b>337,822</b>	<b>175,167</b>	<b>176,602</b>	<b>223,480</b>
<b>Ending Fund Balance</b>	<b>\$ 337,822</b>	<b>\$ 175,167</b>	<b>\$ 176,602</b>	<b>\$ 223,480</b>	<b>\$ 328,508</b>

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 444**

**Department 51410 - Anchor Point Fire & EMS Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Interest Revenue	\$ 2,178	\$ 521	\$ 532	\$ 3,919	\$ 6,145
Operating Transfers In	160,000	150,000	150,000	150,000	400,000
Other Financing Sources Including Grants and Debt Issuance	-	-	375,000	-	-
<b>Total Funds Provided</b>	<b>162,178</b>	<b>150,521</b>	<b>525,532</b>	<b>153,919</b>	<b>406,145</b>
<b>Funds Applied</b>					
Emergency water fill site - tank project	100,000	-	-	-	-
Ladder truck from CES Surplus	85,850	-	-	-	-
Boiler replacement Station 1	50,000	-	-	-	-
SCBA replacement	-	150,000	-	-	-
4 wheel drive pumper engine	-	-	375,000	-	-
Utility 1 pick-up truck	-	-	-	55,000	-
Ambulance	-	-	-	-	250,000
Command vehicle	-	-	-	-	55,000
<b>Total Funds Applied</b>	<b>235,850</b>	<b>150,000</b>	<b>375,000</b>	<b>55,000</b>	<b>305,000</b>
Net Results From Operations	(73,672)	521	150,532	98,919	101,145
Beginning Fund Balance	96,817	23,145	23,666	174,198	273,117
Ending Fund Balance	<b>\$ 23,145</b>	<b>\$ 23,666</b>	<b>\$ 174,198</b>	<b>\$ 273,117</b>	<b>\$ 374,262</b>

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 443**

**Department 51610 - Central Emergency Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 11,410	\$ 6,154	\$ 1,455	\$ 61,001	\$ 35,373
Operating Transfers In	550,000	550,000	600,000	600,000	550,000
Other Financing Sources					
Including Grants and Debt Issuance	-	1,525,000	3,245,000	10,000,000	-
Total Funds Provided	561,410	2,081,154	3,846,455	10,661,001	585,373
<u>Funds Applied</u>					
SCBA / Air Compressor Replacement	450,000	450,000	-	-	-
Rescue Boat-Soldotna	125,000	-	-	-	-
Mobile Data Terminals	35,000	-	-	-	-
Training Site	150,000	-	-	-	-
Cargo Trailer for Off-Road Rescue Equipment	35,000	-	-	-	-
Station 1 Land Acquisition	-	1,525,000	-	-	-
Replace Radios	-	175,000	200,000	-	-
EMS Advanced Paramedic Patient Simulator	-	140,000	-	-	-
Rescue Boat-Sterling	-	-	100,000	-	-
Station 1 Relocation Design/Construction	-	-	900,000	10,000,000	-
Training Site Building/Water Pump Facility	-	-	-	1,100,000	-
Tanker (921)	-	-	-	650,000	-
Utility (991)	-	-	-	50,000	-
Staff Vehicle (903)	-	-	-	-	60,000
Staff Vehicle (904)	-	-	-	-	60,000
Utility St.1/Skid Load Pump	-	-	-	-	200,000
Station 3 Baydoor Replacement	-	-	-	-	125,000
Ambulance Remount (933)	-	-	-	-	150,000
Training Site Utility Bobcat	-	-	-	-	50,000
Total Funds Applied	795,000	2,290,000	1,200,000	11,800,000	645,000
Net Results From Operations	(233,590)	(208,846)	2,646,455	(1,138,999)	(59,627)
Beginning Fund Balance	507,123	273,533	64,687	2,711,142	1,572,143
Ending Fund Balance	\$ 273,533	\$ 64,687	\$ 2,711,142	\$ 1,572,143	\$ 1,512,516

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 446**

**Department 51810 - Kachemak Emergency Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 4,435	\$ 4,534	\$ 2,161	\$ 1,648	\$ 5,622
Operating Transfers In	-	175,000	175,000	175,000	200,000
Other Financing Sources					
Including Grants and Debt Issuance	-	500,000	-	400,000	-
Total Funds Provided	4,435	679,534	177,161	576,648	205,622
<u>Funds Applied</u>					
Custom Tanker/Pumper	-	500,000	-	-	-
SCBA	-	125,000	-	-	50,000
Utility vehicle	-	80,000	-	-	-
Command/Paramedic Vehicle	-	80,000	-	-	-
Ambulance 350, Type 1	-	-	200,000	-	-
Brush Truck (2)	-	-	-	400,000	-
Mobile Compressor/Rehab Unit	-	-	-	-	250,000
Total Funds Applied	-	785,000	200,000	400,000	300,000
Net Results From Operations	4,435	(105,466)	(22,839)	176,648	(94,378)
Beginning Fund Balance	197,097	201,532	96,066	73,227	249,875
Ending Fund Balance	\$ 201,532	\$ 96,066	\$ 73,227	\$ 249,875	\$ 155,497

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 459**

**Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund**

	FY2019 Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 2,059	\$ 1,550	\$ 2,728	\$ 7,269	\$ 853
Operating Transfers In	350,000	375,000	375,000	375,000	375,000
Other Financing Sources Including Grants and Debt Issuance	-	-	1,550,000	-	-
<b>Total Funds Provided</b>	<b>352,059</b>	<b>376,550</b>	<b>1,927,728</b>	<b>382,269</b>	<b>375,853</b>
<u>Funds Applied</u>					
NCRC Remodel	355,000	-	-	-	-
Replace Water Pressure Tank - Pool	31,000	-	-	-	-
Replace Gymnasium Lighting	-	125,000	-	-	-
Fitness Equipment	-	75,000	-	-	-
Park Pavilion--Design Services	-	35,000	-	-	-
Outdoor Multi-Purpose Court	-	63,000	-	-	-
Pool--Roof Replacement Admin Area	-	-	1,100,000	-	-
NCRC-Boiler Replacement & HVAC System	-	-	275,000	-	-
Pool-- HVAC/BAS System	-	-	175,000	-	-
NCRC Furniture & Stage Equipment	-	-	75,000	-	-
NCRC A/V & PA System	-	-	-	350,000	-
Park Pavilion 7 Stage	-	-	-	400,000	-
Truck w/Plow	-	-	-	60,000	-
Snow Machine & Groomer Equip.	-	-	-	-	30,000
John Deere Tractor w/ Accessories	-	-	-	-	75,000
Pool-- Replace Flooring in Admin Area	-	-	-	-	200,000
Pool Sidewalks	-	-	-	-	85,000
<b>Total Funds Applied</b>	<b>386,000</b>	<b>298,000</b>	<b>1,625,000</b>	<b>810,000</b>	<b>390,000</b>
Net Results From Operations	(33,941)	78,550	302,728	(427,731)	(14,147)
Beginning Fund Balance	137,269	103,328	181,878	484,606	56,875
<b>Ending Fund Balance</b>	<b>\$ 103,328</b>	<b>\$ 181,878</b>	<b>\$ 484,606</b>	<b>\$ 56,875</b>	<b>\$ 42,728</b>

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 434**

**Department 33950 - Road Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Interest Revenue	\$ 37,500	\$ 22,500	\$ 45,000	\$ 50,000	\$ 50,000
Operating Transfers In	1,750,000	2,000,000	2,250,000	2,250,000	2,000,000
Total Funds Provided	1,787,500	2,022,500	2,295,000	2,300,000	2,050,000
<b>Funds Applied</b>					
<b>District &amp; Project</b>					
B Borough Wide Gravel Project FY19	400,000	-	-	-	-
S Flintlock Lane, Bidarki Dr., Bridger Road	316,200	-	-	-	-
S Hutler Road	561,000	-	-	-	-
W Tern Circle, JacNjil Circle, Jitney Circle	88,500	-	-	-	-
W Tim Avenue, Muir Street, Creek View Road	727,500	-	-	-	-
E Hannisford Dr., Toklat Way, Baneberry Ridge Lane	354,000	-	-	-	-
S Glenn Road, Kipling Circle	331,500	-	-	-	-
N Eileen Street	-	157,500	-	-	-
S Kostino Street	-	335,750	-	-	-
S Walters Street, Wilderness Lane, Sarah Street, Frontier Lane	-	484,500	-	-	-
S Mansfield Avenue	-	323,000	-	-	-
N Graham Avenue, Duke Street	-	355,875	-	-	-
C Rafie St., Wooded Lane, Lumber Jack Lane, Birchwood St.	-	443,250	-	-	-
W Retirement Street, Goodrich Street, Center Avenue	-	292,500	-	-	-
C Moose River Dr, Pederson Lane	-	-	468,750	-	-
S Sarah Avenue	-	-	246,500	-	-
N Rosie Lane, Barksdale Drive, Sharp Lane	-	-	281,250	-	-
S Fritz Creek Valley Road	-	-	165,750	-	-
E Pinnacle View Road, Shady Lane, Beach Drive	-	-	418,875	-	-
W Griffing Court, Griffing Way, Territorial Road	-	-	256,875	-	-
N Spruce Haven Street South	-	-	-	195,000	-
C Forerunner Street, Glory Street	-	-	-	183,750	-
S School Avenue	-	-	-	255,000	-
W Burt Avenue	-	-	-	63,750	-
S Waterman Road	-	-	-	235,875	-
W Stanford Street, St Andrews Road., Mooseberry Avenue	-	-	-	303,750	-
S Manor Road	-	-	-	148,750	-
S Da Mar Loop, Rucksack Drive	-	-	-	403,750	-
S Solstice Drive	-	-	-	178,500	-
C Eddy Lane, Amiyung Court	-	-	-	-	127,500
W Henry Avenue, Bolan Street, Rustic Avenue-2	-	-	-	-	172,500
N Industrial Avenue	-	-	-	-	423,750
S Corabin Road, Louis Huber Avenue	-	-	-	-	403,750
C Merkes Road, Patty Avenue, Southwind Circle	-	-	-	-	228,750
S Lifeboat Loop, Spinaker Avenue, Nelson Street	-	-	-	-	269,875
Total Funds Applied	2,778,700	2,392,375	1,838,000	1,968,125	1,626,125
Net Results From Operations	(991,200)	(369,875)	457,000	331,875	423,875
Beginning Fund Balance	5,840,374	4,849,174	4,479,299	4,936,299	5,268,174
Ending Fund Balance	<u>\$ 4,849,174</u>	<u>\$ 4,479,299</u>	<u>\$ 4,936,299</u>	<u>\$ 5,268,174</u>	<u>\$ 5,692,049</u>
Districts: C - Central; N - North; S - South; W - West; E - East					

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 490**

**Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund**

	FY2019 Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Interest Revenue	\$ 14,429	\$ 15,272	\$ 15,615	\$ 15,967	\$ 16,326
Other Financing Sources					
Including Grants and Debt Issuance	24,306,250	10,130,000	4,648,650	1,445,000	15,730,000
<b>Total Funds Provided</b>	<b>24,320,679</b>	<b>10,145,272</b>	<b>4,664,265</b>	<b>1,460,967</b>	<b>15,746,326</b>
<b>Funds Applied</b>					
OB Renovation/Cath Lab (PREF portion of \$38,922,000 project)	10,000,000	-	-	-	-
DaVinci surgical robot system	2,500,000	-	-	-	-
Central building mechanical upgrade	2,200,000	-	-	-	-
Enterprise Nurse Call system replacement (entire hospital)	2,000,000	-	-	-	-
Parking lot renovation & expansion	1,900,000	-	-	-	-
Kenai Clinic	1,500,000	7,000,000	-	-	-
Air handling & chiller water equipment	971,250	-	-	-	-
Replace inhouse monitoring equipment in Emergency Dept	735,000	-	-	-	-
Information systems replacement (end of life/service)	600,000	630,000	662,000	695,000	730,000
Secondary data center expansion	550,000	-	-	-	-
Laundry department remodel	300,000	-	-	-	-
10GB Modules for 2 Core Network Switches	300,000	-	-	-	-
Tertiary Data Domain (in Anchorage)	250,000	-	-	-	-
D.A. Tank replacement	250,000	-	-	-	-
Epiq Ultrasound system with cardiac	250,000	-	-	-	-
Energy efficiency upgrades as a result of the energy audit	-	1,500,000	1,500,000	-	-
Buildout primary data center in Specialty Clinic building	-	1,000,000	1,000,000	-	-
Furniture	-	-	800,000	-	-
Plumbing upgrades	-	-	386,650	-	-
Windows	-	-	300,000	-	-
Diagnostic ultrasound systems (2)	-	-	-	750,000	-
Phase VI - Hospital Expansion - Tower	-	-	-	-	10,000,000
Heritage Place Expansion	-	-	-	-	5,000,000
<b>Total Funds Applied</b>	<b>24,306,250</b>	<b>10,130,000</b>	<b>4,648,650</b>	<b>1,445,000</b>	<b>15,730,000</b>
Net Results From Operations	14,429	15,272	15,615	15,967	16,326
Beginning Fund Balance	664,321	678,750	694,022	709,637	725,604
Ending Fund Balance	\$ 678,750	\$ 694,022	\$ 709,637	\$ 725,604	\$ 741,930

The schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 491**

**Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<b>Funds Provided:</b>					
Interest Revenue	\$ 18,863	\$ 35,123	\$ 26,754	\$ 29,787	\$ 27,345
Operating Transfers In	1,700,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Financing Sources					
Including Grants and Debt Issuance	-	3,250,000	-	-	36,000,000
<b>Total Funds Provided</b>	<b>1,718,863</b>	<b>5,285,123</b>	<b>2,026,754</b>	<b>2,029,787</b>	<b>38,027,345</b>
<b>Funds Applied</b>					
Various equipment	24,118	-	-	-	-
Nurse Call System	251,095	-	-	-	-
Public Rehab Hallway - Carpet	21,000	-	-	-	-
20-ton Chiller AC Unit (LTC/PT)	17,000	-	-	-	-
ED Access Controls/Security cameras	95,000	-	-	-	-
MRI vital signs monitor w/remote display	62,000	-	-	-	-
Dell Storage Array for PACS recovery	32,500	-	-	-	-
Uninterruptible power supply for CT	17,000	-	-	-	-
IS Back-up system replacement	50,726	-	-	-	-
Digital Video Cystoscope	19,800	-	-	-	-
Endoscopes and EGD scopes	261,381	-	-	-	-
Remodel of Shelled Hospital Space	-	2,500,000	-	-	-
CT Scanner	-	1,300,000	-	-	-
Fire Alarm System upgrade	-	360,000	-	-	-
Kitchen Remodel	-	244,000	-	-	-
Russelectric Generator Control Switch Gear Replacement	-	225,000	-	-	-
Portable Digital X-Ray Unit	-	200,000	-	-	-
1975 AC1 air handler HVAC replacement	-	200,000	-	-	-
Replace original Homer Medical Center roof	-	150,000	-	-	-
PCoIP	-	115,000	-	-	-
Replace O2 Generator Air Compressors	-	90,000	-	-	-
Monitors	-	90,000	-	-	-
Anesthesia Software	-	75,000	-	-	-
In Wall Suction/med gas _ Imaging	-	70,000	-	-	-
Microbiology Analyzer	-	77,500	-	-	-
Cargo Van	-	35,000	-	-	-
Parking lot resurfacing	-	-	500,000	-	-
Replace 1975 and 1999 sections of hospital roof	-	-	325,000	-	-
Replace 1985 Emergance Power Electric Generator	-	-	190,000	-	-
Kachemak Bay basement buildout	-	-	250,000	-	-
Infusion Center remodel	-	-	150,000	-	-
12 inch Image Intensifier C-Arm	-	-	150,000	-	-
Spine Table	-	-	150,000	-	-
Virtual Host Replacements	-	-	60,000	-	-
Ultrasonic washer	-	-	60,000	-	-
Coagulation Analyzer	-	-	30,000	-	-
Parking lot expansion	-	-	-	1,500,000	-
Virtual Host Replacements	-	-	-	60,000	-
Ultrasonic washer	-	-	-	60,000	-
Chemistry Analyzer	-	-	-	160,000	-
Hematology Analyzer	-	-	-	120,000	-
Upgrade Endoscopy	-	-	-	90,000	-
Immunochemistry Analyzer	-	-	-	75,000	-
DEXA unit	-	-	-	65,000	-
Upgrade Video Equipment	-	-	-	30,000	-

**Kenai Peninsula Borough  
Projected Revenues and Appropriations**

**Fund 491**

**Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund**

	FY2019				
	Assembly Adopted	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
<u>Funds Applied (continued)</u>					
Expand Long Term Care	-	-	-	-	20,000,000
Medical Office Building	-	-	-	-	10,000,000
Electric Health Record	-	-	-	-	6,000,000
MRI	-	-	-	-	1,500,000
Total Funds Applied	851,620	5,731,500	1,865,000	2,160,000	37,500,000
Net Results From Operations	867,243	(446,377)	161,754	(130,213)	527,345
Beginning Fund Balance	1,006,000	1,873,243	1,426,866	1,588,620	1,458,407
Ending Fund Balance	<u>\$ 1,873,243</u>	<u>\$ 1,426,866</u>	<u>\$ 1,588,620</u>	<u>\$ 1,458,407</u>	<u>\$ 1,985,752</u>

## School Revenue Fund Capital Improvement Project

Project Name	School ADA Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.19782.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 375,000</b>				

### Description (Justification and Explanation)

Fund to provide for code related Americans With Disability (ADA) improvements to area wide school facilities. Priorities are based on a combination of factors: improvements illustrated in an existing ADA survey which was completed in 2014 and need based on the presence of students or staff with special needs.

### Impact on Annual Operating Budget

Personnel		These projects will not result in any operational or energy saving to the Borough.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	Asphalt/Sidewalk Repairs	 <p style="text-align: center;">Main entry at Kenai Central High School</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local                      400.78050.19802.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 600,000
Other (Specify)						
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 600,000</b>

**Description (Justification and Explanation)**

Sidewalks, parking lots and other paved areas at sites throughout the district are showing their age. This funding will allow the department to continue the ongoing replacement and improvement of deteriorating paving and concrete at facilities throughout the district. Issues are: the condition/state of lot areas district-wide, and design of parent drop-off/pick-up areas at a large number of District facilities. Improvements may range from repair, replacement, or contracted crack sealing and coating.

<b>Impact on Annual Operating Budget</b>		
Personnel		Upgrades to asphalt and sidewalks will produce a slight reduction in maintenance cost, resulting from diminished need for patching repairs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	 <p style="text-align: center;">LED Fixture replacements at Soldotna High Pool</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local                      400.78050.19758.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 650,000
Other (Specify)						
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 650,000</b>

**Description (Justification and Explanation)**

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five School District buildings which include: 42 schools, 46 support buildings, 77 storage buildings. They repair and maintain 2,500 motors, 80 scoreboards, 800 battery pack emergency lights and over 40,000 light fixtures. Funds are needed to replace existing lamps and ballasts with more efficient devices, planning and design for upgrades to parking lot lighting, and for adding or upgrading other electrical devices and services. As projects are completed at the various schools across the borough, savings to the KPB School District are seen in a reduction to their utility bills. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. The replacements will last longer and require less maintenance. The fluorescent fixture lighting upgrades are approaching completion. Forward, interior projects will focus on the replacement of high consumption lamps, scaled lighting in some areas where possible (scaled lighting dims lamps at times when natural ambient light is available) and selected system upgrades to large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will begin, which will result in substantial utility savings, while producing a higher quality of light. Funds for these projects have been appropriated on an annual basis during the budget process.

**Impact on Annual Operating Budget**

Personnel		Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	Elevator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.19802.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000		\$ 75,000		\$ 75,000	\$ 200,000
Other (Specify)						
<b>Total</b>	\$ 50,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 200,000

### Description (Justification and Explanation)

These funds are required to upgrade elevators throughout the district. This funds will primarily be utilized to replace or upgrade door openers and main controls on various elevators that are having operation issues due to age and available repair parts.

### Impact on Annual Operating Budget

Personnel		Projects will provide value related to a reduction in maintenance demand and increase to system reliability.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	School Flooring Replacement Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	\$175,000
Project Manager	Scott Griebel
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local                      400.78050.19755.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 175,000	\$ 125,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 775,000
Other (Specify)						
<b>Total</b>	<b>\$ 175,000</b>	<b>\$ 125,000</b>	<b>\$ 175,000</b>	<b>\$ 125,000</b>	<b>\$ 175,000</b>	<b>\$ 775,000</b>

### Description (Justification and Explanation)

The flooring funds are utilized for replacing all flooring types throughout the school district. Additionally, the fund is utilized to accomplish contracted refurbishment/replacement of gym floor surfaces. When refurbishing, the surface is completely sanded, game lines are laid out, painted, then the entire surface is refinished. A standard wood floor has 2-3 sanding/resurface cycles. Based on wood depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns rate as the highest priority. The focus then turns to condition assessment. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement.

### Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	School Generator Upgrades		 Emergency generator at Kenai Central Auditorium
Priority	High		
Department - Service Area	School Maintenance		
Total Funding	\$50,000		
Project Manager	Scott Griebel		
Project Location	KPB schools - area wide		
Funding Source/ Project Number	Local	400.78050.19860.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Other (Specify)						
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>				

### Description (Justification and Explanation)

Of the various sites that the Borough Maintenance Department oversees, there are sixty-five electrical generation systems which are serviced by Borough Maintenance staff. Forty-five of these systems are housed at school sites with the remainder at service area, law enforcement facilities or locations related to emergency notification. Most of the systems are defined as "stand-by", but some carry the higher classification of "emergency" systems. In either case the generators produce crucial power, providing for the protection of facility (building heating and control, egress lighting and safety monitoring systems). Additionally many of the facilities are utilized as shelter sites in emergencies. The use of these funds are intended for the replacement of systems that supply power to School District facilities. There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with an inability to repair if the equipment were to fail. A new factor results from the supply of gas to the South Peninsula. Replacement decisions will still be primarily based on state of repair and obsolescence. The KBPM Electrical Department in cooperation with the Automotive Department, have built a prioritized system replacement list. The goal is to replace two systems annually until the borough arrives at a state where none of its school facility gensets are in obsolescence. Continuation of these replacement funds is very important to maintain readiness of these critical power systems.

### Impact on Annual Operating Budget

Personnel		Upgrades to facility generation systems will provide savings to the Borough, relating to system efficiency, and costs associated with maintenance/repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	School HVAC Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.19801.49999



Control compressor, expansion tanks & pumps (KMS)

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 375,000</b>				

**Description (Justification and Explanation)**

These funds will be used to replace and/or upgrade various HVAC systems and devices. Modifications will reduce maintenance and improve energy efficiency at district facilities. The Borough is in a difficult position relating to HVAC system control. Many of the digital control systems in place are 1980s technology. They no longer have any factory support available, and third party support is gradually reducing. The cost for system replacement is higher than can be supported with the normal maintenance budget. Priority for project funds is to begin system replacements of some obsolete control systems. Additionally, funds would support upgrades to other HVAC systems components area wide. Machinery such as: Boilers, control compressors, hot water making, pumps, expansion tanks, piping systems, etc.

<b>Impact on Annual Operating Budget</b>		
Personnel		Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	Portables and Outbuildings	 <p style="text-align: center;">Portable classrooms placed at Soldotna Prep</p>
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	Kenai Middle School	
Funding Source/ Project Number	Local                      400.78010.19851.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 375,000</b>				

**Description (Justification and Explanation)**

Funds are utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements include replacements of systems such as: roofs, siding, windows/doors, furnaces, or repairs relating to structural deficiencies. Funds may also support the construction of new onsite structures if a need were determined. The priority for the fund is to support site redeployment, based on District needs. If no need develops, the funds would be utilized to support system improvements (roofs, doors ,windows, siding, heating) to existing units; many of which are in need.

<b>Impact on Annual Operating Budget</b>		
Personnel	\$ -	If utilized for improvements, resulting projects would result in the reduction of both maintenance cost and utility spend related to energy efficiency.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ -</b>	

## School Revenue Fund Capital Improvement Project

Project Name	Safety and Security Improvements	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$300,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.19856.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 300,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 750,000
Other (Specify)						
<b>Total</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 750,000</b>

### Description (Justification and Explanation)

Funds will provide for the replacement of obsolete, non-functional and/or non-code compliant life safety systems, such as: facility fire monitoring and paging systems. An equal and parallel goal is the improvement of the Districts ability to control and manage facility egress and intrusion and facilitate lock-down. It is proposed to implement a district wide card entry system. Such system will allow for the securing of all currently unsupervised points of egress, while supporting the requisite flow of staff and students throughout the campus. Additionally, it will eliminate the need for the issuance of physical keys to the majority of staff and contractors. The cards will be much simpler and efficient to manage.

### Impact on Annual Operating Budget

Personnel		Fire system projects will impact annual budgets if the replaced facility system is not a currently monitored system (monitoring fees). Otherwise, the labor impacts will be minimal. Security projects will result in an increased labor demand, as they introduce a large number of additional equipment components and a system management role.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## School Revenue Fund Capital Improvement Project

Project Name	Windows & Siding Upgrade/Replacement		
Priority	High		
Department - Service Area	School Maintenance		
Total Funding	\$150,000		
Project Manager	Scott Griebel		
Project Location	KPB schools - area wide		
Funding Source	Local	400.78050.19714.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000
Other (Specify)						
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 550,000</b>

### Description (Justification and Explanation)

Of the school facilities area wide, many have aged and degraded window/siding structures that are in need of replacement. The entirety of the scope is far beyond the limit of the funds that the Maintenance Department has available to devote to the issue. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security.

### Impact on Annual Operating Budget

Personnel		Upgrades to facility window and siding systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## General Government Capital Improvement Project

Project Name	Card Entry Security System Study	
Priority	High	
Department - Service Area	General Government	
Total Funding	\$150,000	
Project Manager	Scott Griebel	
Project Location	Borough General Government facilities	
Funding Source/ Project Number	Local	407.19010.19407.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000					\$ 150,000
Other (Specify)						
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

### Description (Justification and Explanation)

Funds will provide for the replacement of obsolete, non-functional and/or non-code compliant life safety systems, such as: facility fire monitoring and paging systems. An equal and parallel goal is the improvement of the Borough's ability to control and manage facility egress and intrusion and facilitate lock-down. A security system will allow for the securing of all currently unsupervised points of egress, while supporting the requisite flow of staff throughout the campus. Additionally, it will eliminate the need for the issuance of physical keys to the majority of staff and contractors. The cards will be much simpler and efficient to manage.

### Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Solid Waste Capital Improvement Project

Project Name	Central Peninsula Landfill C&D Expansion	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$50,000	
Project Manager	KPB Purchasing & Contracting	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local                      411.32122.19CDE.49999	

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 350,000	50,000				\$ 400,000
Other (Specify)						\$ -
						\$ -
<b>Total</b>	<b>\$ 350,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>

### Description (Justification and Explanation)

The purpose of this project is the development and expansion of the construction and demolition cell (C & D) at the Central Peninsula Landfill (CPL). The current area that accepts C & D is nearing capacity. This will be a phased project, to grant self-construct opportunities. The life expectancy of cell expansion is 15 years. The new cell is expected to start accepting waste in 2018.

### Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other		
Total	\$ -	

## Nikiski Fire Service Area Capital Improvement Project

Project Name	Nikiski Fire Station #3 (New Construction)
Priority	High (Priority #1)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$3,200,000
Project Manager	James Baisden
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.19411.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)	\$ 125,000					\$ 125,000
Construction	\$ 3,000,000					\$ 3,000,000
Equipment	\$ 75,000					\$ 75,000
						\$ -
<b>Total</b>	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000

### Description (Justification and Explanation)

This project is for the construction of Nikiski Fire Station #3 located on property owned by the Kenai Peninsula Borough at the corner of Holt-Lamplight and the Escape Route. The project was architecturally designed in 2003. The total funding estimates for this project to include construction, updated engineering, and equipment for the fire station is \$3,000,000. This project will be funded from the NFSA Capital Fund Balance without having to secure a long-term bond or increase the fire service area mil rate. The station will be manned on a 24-hour basis with volunteers, supported by existing fulltime staff. It is estimated that the new fire station will have a positive effect to the Nikiski Fire Service Area by reducing fire insurance costs, and providing faster emergency medical service to the area.

### Impact on Annual Operating Budget

Personnel	\$ 55,000.00	An estimated annual increase for the operations of the building is \$75,000, and an increase to the Volunteer stipends to help with 24-hour operations estimated at an additional cost of \$55,000 in FY2020.
Operating	\$ 75,000.00	
Capital Outlay		
Other		
<b>Total</b>	\$ 130,000.00	

## Nikiski Fire Service Area Capital Improvement Project

Project Name	Nikiski Fire Station 1 & 2 Parking Lot Repairs	
Priority	High (Priority #2)	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$100,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source/ Project Number	Local                    441.51110.19412.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction	\$ 100,000					\$ 100,000
Equipment						
<b>Total</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

### Description (Justification and Explanation)

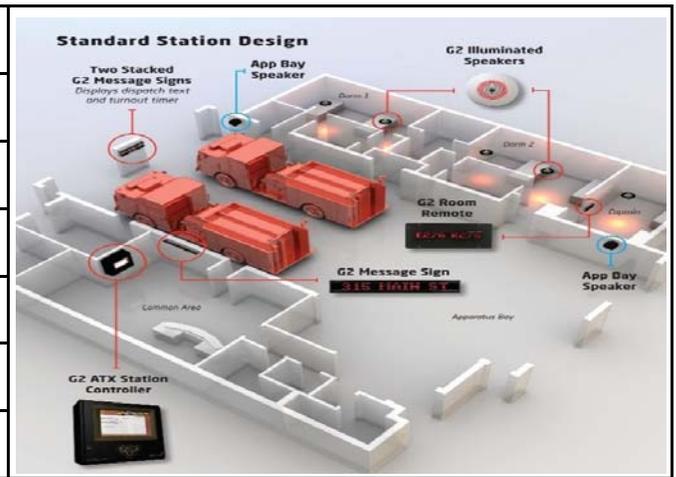
This project is needed to seal the parking lot areas located at Fire Stations #1 and #2. It has been over 15 years since the parking lot at Fire Station #1 has been sealed. There is approximately 800 square feet of this parking lot that needs to be replaced, and the rest of the cracks filled. The entire 50,000 square foot parking lot needs to be completely sealed. In 2009 the parking lot located at Fire Station #2 was completed which is approximately 52,000 square feet. It has never been sealed and cracks are starting to become visible.

### Impact on Annual Operating Budget

Personnel		This is a one time cost for repairs and maintenance from the FY2019 capital budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Nikiski Fire Service Area Capital Improvement Project

Project Name	Nikiski Fire Station Alerting Systems
Priority	High (Priority #3)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$100,000
Project Manager	James Baisden
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local                      441.51110.19413.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction						
Equipment	\$ 100,000					\$ 100,000
<b>Total</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

### Description (Justification and Explanation)

This project is intended to connect the Nikiski Fire Stations with Dispatch's updated Fire Station Alerting System. This will help notify emergency responders of incoming Dispatch 911 calls. The Kenai Peninsula Borough received a grant that will provided the needed upgrades at the Dispatch Center. This request is for \$50,000 for each fire station to install alerting devices, equipment, and radio speaker systems used for notification. The Alerting System will help reduce emergency response times by providing better notifications to the stations.

### Impact on Annual Operating Budget

Personnel		This is a one time expenditure within the FY2019 capital project.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Bear Creek Fire Service Area Capital Improvement Project

Project Name	BCFSA - Turnout Gear, Boots, & Helmets	
Priority	High	
Department - Service Area	Bear Creek Fire Service Area	
Total FY19 Funding	\$21,267	
Project Manager	Connie Bacon	
Project Location	Bear Creek Fire Service Area	
Funding Source/ Project Number	Local                      442.51210.19421.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment						\$ -
Other (Specify)	\$ 21,267	\$ 22,756	\$ -	\$ 22,756	\$ -	\$ 66,779
<b>Total</b>	<b>\$ 21,267</b>	<b>\$ 22,756</b>	<b>\$ -</b>	<b>\$ 22,756</b>	<b>\$ -</b>	<b>\$ 66,779</b>

### Description (Justification and Explanation)

NFPA 1851 sets the standard for the life of turnout gear as ten years from the date the garment was manufactured to the date the garment is retired. Replacement of 7 sets of turnouts, 7 pairs of boots & 14 helmets will bring us in compliance of NFPA 1851. Recommend a staged replacement and replace 4 complete sets in subsequent years.

### Impact on Annual Operating Budget

Personnel		No impacts on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Bear Creek Fire Service Area Capital Improvement Project

Project Name	Replacement SCBA Bottles	
Priority	High	
Department - Service Area	Bear Creek Fire Service Area	
Total FY19 Funding	\$20,786	
Project Manager	Connie Bacon	
Project Location	Bear Creek Fire Service Area	
Funding Source/ Project Number	Local	442.51210.19422.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment						
Other (Specify)	\$ 20,786		\$ 25,241			\$ 46,027
<b>Total</b>	\$ 20,786		\$ 25,241			\$ 46,027

### Description (Justification and Explanation)

BCFSA has 36 composite SCBA bottles purchased in 2004 which will need to be replaced due to exceeding their maximum service life of 15 years. Recommend a staged replacement and replace 7 bottles over the next 3 years, followed by 5 in subsequent years.

### Impact on Annual Operating Budget

Personnel		No impacts on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Anchor Point Fire & EMS Service Area Capital Improvement Project

Project Name	Emergency Water Fill Site	
Priority	High	
Department - Service Area	Anchor Point Fire & Emergency Service Area	
Total FY2019 Funding	\$100,000	
Project Manager	Alford V. Terry	
Project Location	Anchor Point Fire & Emergency Service Area	
Funding Source/ Project Number	Local 444.51410.19441.49999	

	FY 2011	FY 2018	FY 2019	FY 2020	FY 2023	Five Year Total
Design (Engineering)						
Construction			\$ 100,000			\$ 100,000
Equipment						
Other (Specify)						
Project 11TNK	\$ 50,000					50,000
Project 18441		\$ 100,000				100,000
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>			<b>\$ 250,000</b>

### Description (Justification and Explanation)

**FY2011** - Phase I: Property has already been secured and a 20,000 gallon tank purchased.

**FY2018** - Phase II: The site has been cleared and the tank placed in the ground.

**FY2019** - Phase III: This funding will be added to previously appropriated project funds to complete the emergency water fill site located on the north end of the service area. These funds will be used to construct a building housing a well for the water supply and a portable pump to fill fire apparatus and provide utility hook-ups (power/natural gas) for the structure.

By providing a static water source for fire protection without having to travel long distances back to Anchor Point or Ninilchik to get additional water, there will be better fire protection for the Happy Valley community and that end of the service area.

### Impact on Annual Operating Budget

Personnel	\$ -	The annual impact for utility costs (electric, gas) will be approximately \$1,800 to \$2,400.
Operating	\$ 2,400	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ 2,400</b>	

## Anchor Point Fire & EMS Service Area Capital Improvement Project

Project Name	Ladder Truck	
Priority	High	
Department - Service Area	Anchor Point Fire & Emergency Service Area	
Total Funding	\$85,850	
Project Manager	Alford V. Terry	
Project Location	Anchor Point Fire & Emergency Service Area	
Funding Source/ Project Number	Local	444.51410.19442.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction						
Equipment	\$ 85,850					\$ 85,850
Other (Specify)						
<b>Total</b>	\$ 85,850					\$ 85,850

### Description (Justification and Explanation)

The capital project is to purchase a 1998 Emergency-One 75' Quint from Central Emergency Services. As a Quint, this vehicle has a 75' aerial ladder, a 1500 gpm pump, carries 500 gallons of water, a complement of ground ladders and fire hose. CES replaced this apparatus with a vehicle which has a longer reach which would better serve their purposes. This multi-purpose fire apparatus would enhance emergency service capabilities on the southern end of the Kenai Peninsula. Being centrally located in Anchor Point, mutual aid responses to both Ninilchik and the Homer area would be enhanced with the addition of this vehicle to our emergency fleet.

### Impact on Annual Operating Budget

Personnel	\$ -	This includes maintenance, fuel, pump testing and aerial testing.
Operating	\$ 4,000	
Capital Outlay		
Other	\$ -	
<b>Total</b>	\$ 4,000	

## Anchor Point Fire & EMS Service Area Capital Improvement Project

Project Name	Boiler Replacement at Station 1	
Priority	High	
Department - Service Area	Anchor Point Fire & Emergency Service Area	
Total Funding	\$50,000	
Project Manager	Alford V. Terry	
Project Location	Anchor Point Fire & Emergency Service Area	
Funding Source/ Project Number	Local	444.51410.19443.49999



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction	\$ 50,000					\$ 50,000
Equipment						
Other (Specify)						
<b>Total</b>	\$ 50,000					\$ 50,000

### Description (Justification and Explanation)

This funding will be used to replace the aging boiler at Station 1 in Anchor Point. The boiler in use at the present time was installed when the building was built in the late 1980s. It was updated a few years ago to be able to use natural gas instead of propane for a cost savings at that time. This boiler has served the station well however, being thirty years old will be subject to major repairs in the future. To prevent maintenance issues and an emergency appropriation of funds in the event of this boiler failing, these funds are requested for its replacement. The new replacement boiler will be a modern, high energy efficient model that will result in a cost savings as a result of reduced energy cost.

### Impact on Annual Operating Budget

Personnel	\$ -	The annual impact for utility costs (natural gas) will be reduced due to energy efficiency .
Operating		
Capital Outlay		
Other	\$ -	
Total	\$ -	

## Central Emergency Services Capital Improvement Project

Project Name	CES-Breathing Air Compressor/SCBA Phase#1	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$450,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local                    443.51610.19461.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 450,000	\$ 450,000				\$ 900,000
Other (Specify)						
<b>Total</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>				<b>\$ 900,000</b>

### Description (Justification and Explanation)

This project is for replacement of Self-Contained-Breathing-Apparatus (SCBA) Air Compressor to meet NFPA 1981 standards. This is a phased project over two fiscal years to not only replace the breathing-air compressor, but to replace all breathing air-packs (SCBA) department wide. This will replace current SCBAs that can not be upgraded any longer to meet the new standards. Service and parts will no longer be available for our existing SCBAs.

### Impact to Annual Operating Budget

Personnel		The purchase will include a limited warranty. There will be periodic maintenance that is currently in the operations budget for the existing air compressor, and the SCBA-Airpacks. Airpack maintenance is a current budgeted program. CES certified Air Technicians do flow testing and field maintenance currently. Additional funding is estimated for OSHA safety air testing that is done quarterly, and annual servicing costs after warranty expires.
Operating	\$ 1,000	
Capital Outlay		
Other		
<b>Total</b>	<b>\$ 1,000</b>	

## Central Emergency Services Capital Improvement Project

Project Name	Rescue Boat-Soldotna	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$125,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.19462.49999



	FY2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment						
Other (Specify)	\$ 125,000					\$ 125,000
<b>Total</b>	\$ 125,000	0	0	0	0	\$ 125,000

### Description (Justification and Explanation)

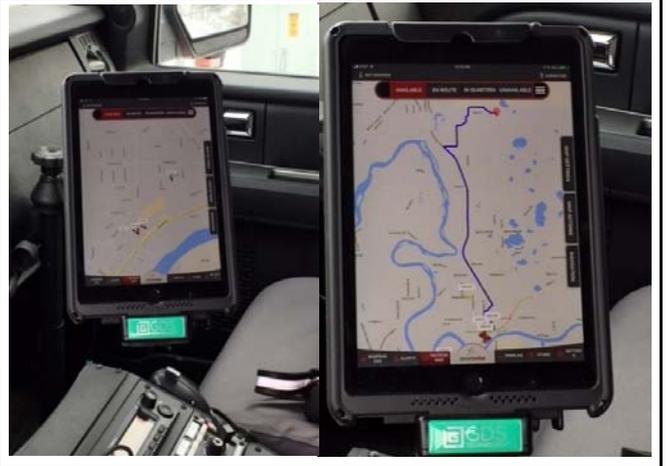
This equipment purchase will replace the existing Soldotna Rescue Boat, with primary operations of the Kenai and Kasilof Rivers, and smaller lakes. It is required as the current boat is no longer reliable because ongoing, long term out-of-service periods due to costly repairs and service. The new boat will be designed for better use, effectiveness and efficiencies.

### Impact on Annual Operating Budget

Personnel		This boat will be a replacement for existing boat in the operations budget. Preventative maintenance, fuel and training are already included in the existing operations budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Central Emergency Services Capital Improvement Project

Project Name	Mobile Data Terminals	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$35,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.19465.49999



	FY 2013	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total
Design (Engineering)						
Construction/Equipment		\$ 35,000				\$ 35,000
Other (Specify)						
Project #13465	\$ 105,000					
<b>Total</b>	<b>\$ 105,000</b>	<b>\$ 35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 140,000</b>

### Description (Justification and Explanation)

**FY2013** - Phase I Fifteen (15) mobile data terminals (MDT) portable computer devices that are mounted in CES vehicles to allow digital communications between the vehicle and dispatch. The MDT consists of a display screen and controls mounted within easy reach of the driver and/or passenger. It allows the dispatcher to send information to the driver, such as location information, maps, and directions, without requiring the use of a radio. These units (15) will tie into the current CAD dispatch hardware and fulfill the reason for updating the dispatch system.

**FY2019** - Phase II additional funds are needed to complete the project. The final phase includes station display monitors, additional tablets, and software integration with the updated CAD project at the Soldotna Public Safety Communication Center.

### Impact on Annual Operating Budget

Personnel		There will be software licensing costs of approximately \$9,000 annually. We are currently paying \$4,500 annually to a 3rd party service that may no longer be needed. Those funds then would off-set the additional costs.
Operating	\$ 9,000	
Capital Outlay		
Other		
Total	\$ 9,000	

## Central Emergency Services Capital Improvement Project

Project Name	CES-Training Site	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$150,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.19469.49999



	FY 2012	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 350,000	\$ 150,000				\$ 500,000
Other (Specify)						
CP Project # 12469						
<b>Total</b>	<b>\$ 350,000</b>	<b>\$ 150,000</b>				<b>\$ 500,000</b>

### Description (Justification and Explanation)

**FY2012** - The CES Training Site was relocated in 2014 from Mackey Lake Station #2, to the Arc Loop CES Training Site. The project was funded in FY2012. Funds were used to purchase land, construct a gravel pad, power added, and a live fire burn training structure was built. The Training Site needs additional upgrades to increase safety, security and reduce liability.

**FY2019** - The second phase includes extending the gravel pad to give additional space around the burn building, and a safer area for fire apparatus to operate. Currently, there is not enough space to the back side of the building for firefighter/rescue training including the use of ground ladders. This creates an unsafe area to operate. The site also does not have security fencing around the perimeter which must be addressed to reduce liability and increase security of the facility.

### Impact to Annual Operating Budget

Personnel		Supplies for live-fire training will be part of the operations budget that would be a yearly cost. These supplies are for full-time and volunteer training. Snow removal will be done with existing plow trucks. Rental of portable outhouse will continue until a permanent septic system and facility is added. Approximately \$750/year for electricity.
Operating	\$ 4,000	
Capital Outlay		
Other	\$ 750	
<b>Total</b>	<b>\$ 4,750</b>	

## Central Emergency Services Capital Improvement Project

Project Name	CES-Enclosed Cargo Trailer	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$35,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local                      443.51610.19463.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 35,000					\$ 35,000
Other (Specify)						
<b>Total</b>	<b>\$ 35,000</b>					<b>\$ 35,000</b>

### Description (Justification and Explanation)

Equipment purchase of an enclosed cargo trailer for the safe transportation of off-road rescue vehicles used for all-seasons. This trailer will give us the capacity to respond with all of the equipment on-board one unit.

### Impact to Annual Operating Budget

Personnel		The purchase will include a limited warranty. Preventive maintenance will be performed by staff and department mechanic. Tire maintenance will be an added cost.
Operating	\$ 200	
Capital Outlay		
Other		
<b>Total</b>	<b>\$ 200</b>	

## North Peninsula Recreation Service Area Capital Improvement Project

Project Name	NCRC Remodel	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$355,000	
Project Manager	Rachel Parra / Capital Projects Dept.	
Project Location	Nikiski Community Recreation Center	
Funding Source/ Project Number	Local                      459.61110.19451.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)/Project Mgt	\$ 42,300					\$ 42,300
Construction/Equipment	298,925					298,925
Other (Admin/Legal/Cont./Inflation)	13,775					13,775
<b>Total</b>	<b>\$ 355,000</b>					<b>\$ 355,000</b>

### Description (Justification and Explanation)

The Nikiski Community Recreation Center is an educational and recreational facility that currently provides a home for a teen center; youth, adult and family programs; sports leagues; gymnasium; golf simulator; camps; kitchen; and a meeting place for community meetings and banquets. Programs offered (not all inclusive): after school and evening programs for youth, teens and adults, coaching clinics and sports camps for youth and adults, fitness classes, arts and crafts classes, instructional and training classes and community CPR /First Aid, CERT and various other community classes. The facility serves as the central location for public and/or community meetings as well as a polling location for municipal, state and federal elections.

The building is more than 50 years old and requires remodel and repairs. Many of the rooms require remodel, as they have existed as a setting for an elementary school, which is no longer a function for the facility. Remodeled rooms and public areas would create a more fully functional and desirable center for the community. It would provide a better venue to allow the service area to offer programs as requested in the NPRSA Master Plan. In addition, it would allow for enhanced functionality for large and small group meetings, banquets, classes, conferences, training rooms, library, fitness and exercise rooms and trade shows. The remodel will also provide a more controlled admissions area for added security.

The service area has an established 10-year capital improvement plan that strives to provide continued support for maintenance repairs and upgrades to these buildings. This remodel has been identified as a need in the NPRSA 10-year Master Plan.

### Impact on Annual Operating Budget

Personnel	\$ -	This project is a needed upgrade for the center. The remodel will result in more usage of the facility, which in turn should result in more revenue for the service area. Additional programs and services often require additional operating expenditures in supplies, equipment and potentially personnel. These future costs are unknown at this time.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

## North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Water Pressure Tank Replacement	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$31,000	
Project Manager	Rachel Parra / Capital Projects Dept.	
Project Location	Nikiski Pool	
Funding Source/ Project Number	Local                      459.61110.19452.49999	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)/Project Mgt	\$ 8,000					\$ 8,000
Construction/Equipment	21,000					21,000
Other (Admin/Legal/Cont./Inflation)	2,000					2,000
<b>Total</b>	<b>\$ 31,000</b>	<b>\$ -</b>				<b>\$ 31,000</b>

### Description (Justification and Explanation)

The Nikiski Pool's water pressure tank is original to its construction in the early 1990's, placing the age of the system over 25 years old. Replacement of this tank is required to maintain operations at the facility.

An engineer inspection, completed in December 2017, revealed extensive corrosion and stressed areas of the tank. It is recommended to replace the tank within six months as it is nearing the working limits of the structure. To delay replacement could result in a major failure of the water system and close operations.

The Service Area anticipates completing this project during the September 2018 annual maintenance shutdown.

### Impact on Annual Operating Budget

Personnel	\$ -	This project is a one-time replacement and will have no impact on future budgets. The end result is a water pressure tank that should have a life cycle of another 20-25 years for continued operations of the Nikiski Pool.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

## Road Service Area Capital Improvement Project

Project Name	Road Improvement Projects	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p>BEFORE</p>  </div> <div style="text-align: center;"> <p>AFTER</p>  </div> </div>
Priority	High	
Department - Service Area	Road Service Area	
Total Funding	\$2,778,700 (FY2019)	
Project Manager	Scott Griebel	
Project Location	KPB Roads - area wide	
Funding Source	Grant and Local	

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total
Design (Engineering)	\$ 347,338	\$ 299,047	\$ 229,750	\$ 246,017	\$ 203,266	\$ 1,325,417
Construction/Equipment	2,431,362	2,093,328	1,608,250	1,722,109	1,422,859	9,277,908
Other (Specify)						
<b>Total</b>	<b>\$ 2,778,700</b>	<b>\$ 2,392,375</b>	<b>\$ 1,838,000</b>	<b>\$ 1,968,126</b>	<b>\$ 1,626,125</b>	<b>\$ 10,603,325</b>

### Description (Justification and Explanation)

A number of roads became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address road construction or even upkeep. In 1982, borough voters created four separate KPB Road Service areas (and agreed to fund through a small mill levy). Each service area had its own board of directors, and road service consisted mostly of wintertime plowing and the occasional summer grading.

In 1991, to help provide efficiency and consistency in management, the Borough Assembly incorporated those four areas into one borough-wide Road Service Area (RSA) with five regions: Central, West, North, South, and East.

In the early days, there were no established construction standards, yet there were many miles of roads earmarked for maintenance. Not surprisingly, poorly built roads initially taken on by the RSA have required intensive work to remain passable year-round.

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement.

Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In recent years, legislative grants have funded these Capital Improvement projects enabling the RSA to use tax dollars for maintenance of some 646 miles of roads (of which 98% are gravel).

### Impact on Annual Operating Budget

Personnel		Savings generated due to lower maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

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## ***Internal Service Funds***

These funds are used to account for a government’s business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e. the service areas, individual funds and departments, and the school district. The following funds have been established:

	<b><u>Page #</u></b>
<b>Combined Revenues and Expenses</b> .....	387
<b>Insurance and Litigation Reserve Fund</b> .....	388

The Borough and School District are self-insured and the Insurance and Litigation Reserve Fund is used to account for the provision of insurance for the Borough, not including health insurance. All funds requiring insurance coverage make contributions to this fund in amounts equal to their proportional share of the total cost of insurance. Additionally, the fund maintains reserves for litigation contingencies, insurance contingencies, and self-insurance deductible requirements.

<b>Health Insurance Reserve Fund</b> .....	400
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The Borough is self-insured for health insurance and the Health Insurance Reserve Fund is used to account for the costs of the Borough’s employee health insurance plan. The reserve fund will accommodate the smoothing of plan cost variances by allowing the variances to be applied over multiple year’s premiums. In years where the plan costs do not equal budgeted amounts for premiums in all borough funds, the amount over/under will be recovered/refunded in subsequent years through increases/decreases in plan premiums. This process will eliminate large year-end supplemental appropriations or unspent budget amounts in the Borough’s and Service Area’s operating funds.

<b>Equipment Replacement Fund</b> .....	404
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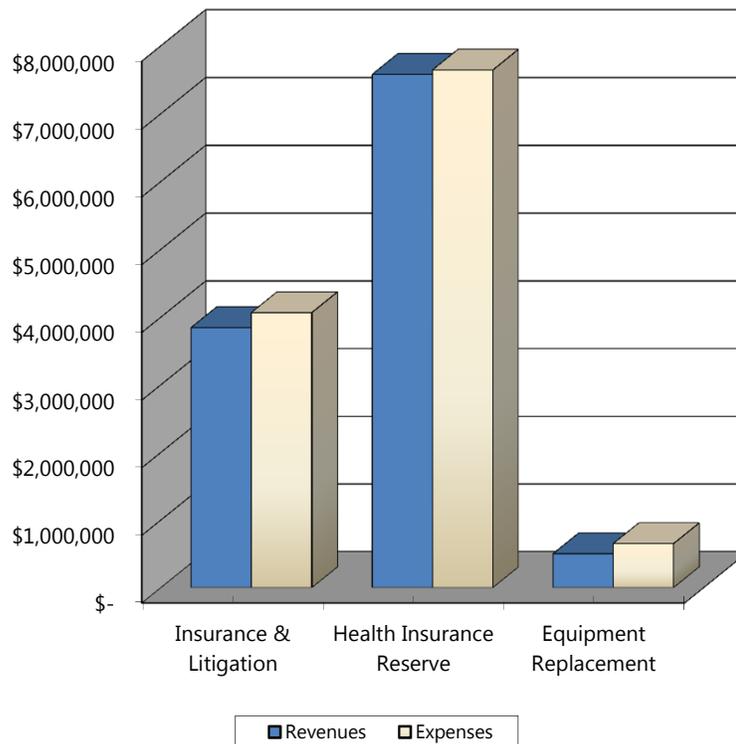
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Kenai Peninsula Borough  
Combined Revenues and Expenses  
Internal Service Funds  
Fiscal Year 2019**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 43,629	\$ -	\$ 65,683	\$ 109,312
Charges To Other Depts	3,800,000	6,639,360	384,923	10,824,283
Miscellaneous Revenue	-	937,590	50,000	987,590
<b>Total Revenues</b>	<b>3,843,629</b>	<b>7,576,950</b>	<b>500,606</b>	<b>11,921,185</b>
 <u>Expenses</u>				
Personnel	532,329	-	-	532,329
Supplies	9,580	-	-	9,580
Services	3,524,247	7,642,115	650,000	11,816,362
<b>Total Expenses</b>	<b>4,066,156</b>	<b>7,642,115</b>	<b>650,000</b>	<b>12,358,271</b>
 Net Results From Operations	 (222,527)	 (65,165)	 (149,394)	 (437,086)
Beginning Retained Earnings	4,362,911	1,625,070	5,254,614	11,242,595
<b>Ending Retained Earnings</b>	<b>\$ 4,140,384</b>	<b>\$ 1,559,905</b>	<b>\$ 5,105,220</b>	<b>\$ 10,805,509</b>

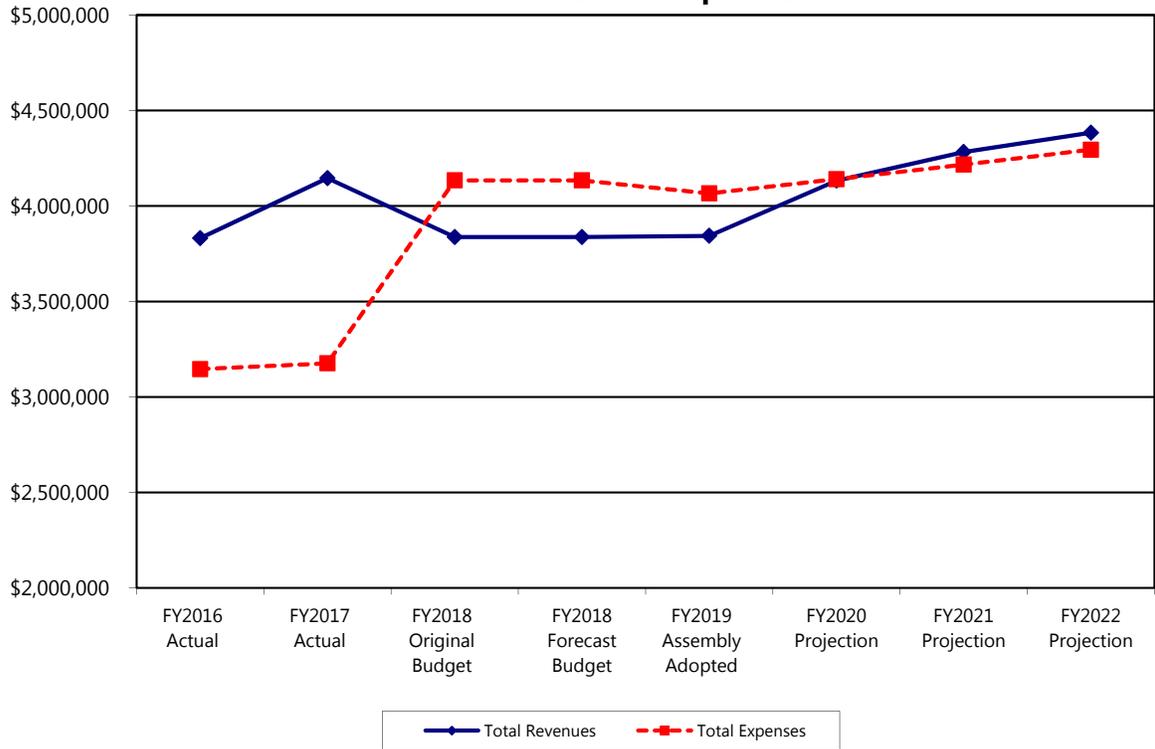
**Revenues & Expenses**



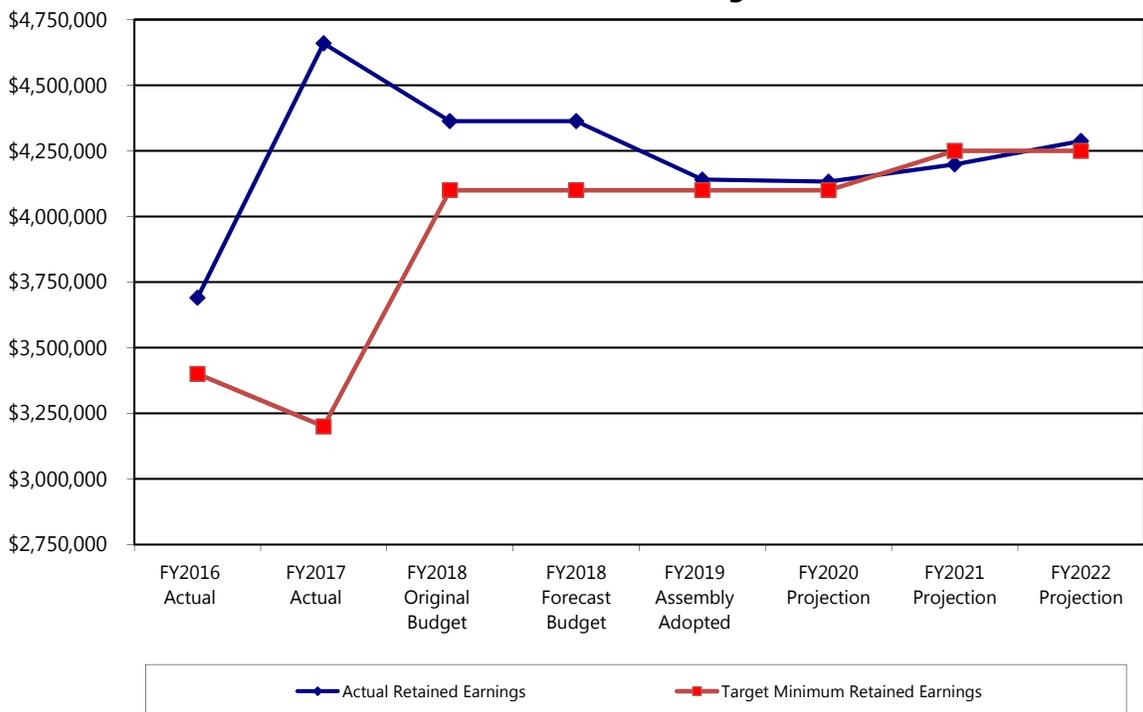
**Fund: 700 Insurance and Litigation Fund - Budget Projection**

<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 141,554	\$ 37,995	\$ 37,560	\$ 37,560	\$ 43,629	\$ 82,808	\$ 82,650	\$ 83,965
State Revenues	18,461	12,940	-	-	-	-	-	-
Charges to Other Depts.	3,671,625	4,094,616	3,800,000	3,800,000	3,800,000	4,050,000	4,200,000	4,300,000
<b>Total Revenues:</b>	<b>3,831,640</b>	<b>4,145,551</b>	<b>3,837,560</b>	<b>3,837,560</b>	<b>3,843,629</b>	<b>4,132,808</b>	<b>4,282,650</b>	<b>4,383,965</b>
Expenses:								
Personnel	552,595	486,886	571,855	571,855	532,329	553,622	575,767	598,798
Supplies	8,723	6,853	9,900	9,900	9,580	9,963	10,362	10,776
Services	2,579,740	2,682,184	3,552,221	3,552,221	3,524,247	3,577,111	3,630,768	3,685,230
Capital Outlay	4,538	-	300	300	-	-	-	-
<b>Total Expenses:</b>	<b>3,145,596</b>	<b>3,175,923</b>	<b>4,134,276</b>	<b>4,134,276</b>	<b>4,066,156</b>	<b>4,140,696</b>	<b>4,216,897</b>	<b>4,294,804</b>
Charges To (From) Other Dept.	(1)	1	-	-	-	-	-	-
Net Results From Operations	686,044	969,628	(296,716)	(296,716)	(222,527)	(7,888)	65,753	89,161
Beginning Retained Earnings	3,003,955	3,689,999	4,659,627	4,659,627	4,362,911	4,140,384	4,132,496	4,198,249
<b>Ending Retained Earnings</b>	<b>\$ 3,689,999</b>	<b>\$ 4,659,627</b>	<b>\$ 4,362,911</b>	<b>\$ 4,362,911</b>	<b>\$ 4,140,384</b>	<b>\$ 4,132,496</b>	<b>\$ 4,198,249</b>	<b>\$ 4,287,410</b>

### Insurance and Litigation Fund Revenues and Expenses



### Insurance and Litigation Fund Retained Earnings



**Department Function**

**Fund 700**

**Risk Management**

**Dept 11234**

**Administration**

**Mission**

The Risk Management department works to protect the Borough and School District’s assets by identifying, analyzing and mitigating against the consequences of accidental losses and/or claims. The Risk Management department serves as a resource for protecting the health, safety and well-being of KPB and KPBSD employees and property through continuous efforts to reduce the frequency, severity and associated cost of risk and risk-related claims through continuous education, analysis, active participation and communication.

**Program Description**

The Risk Management Office coordinates the insurance program for the Borough and School District, manages workers’ ompensation claims, and consults with Borough departments, Service Areas and the School District on loss prevention, safety and environmental compliance programs.

**Major Long Term Issues and Concerns:**

- Increasing costs related to legal defense and medical costs in the state of Alaska which are associated with workplace accidents of employees of the Borough and School District.
- Continuing variances in market conditions and related regulatory changes will likely continue to affect the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- Potential changes in state and federal law which may affect the Borough and School District liability for workers’ compensation claims.
- Presumptive disability statutes have continued potential to impact risk avoidance for emergency services organizations.
- Safety and Environmental programs which may be affected by regulatory changes in a changing federal landscape.
- Maintenance and coverage of aging facilities.

**FY2018 Accomplishments**

- Achieved goal of less than 1% loss against insurance contribution and 100% of required facility safety and insurance inspections, resulting in capturing maximum loss control credits within our loss control programs; recognized for highest level of Loss Control Award (Platinum) from AMLJIA.
- Assumed responsibility for Borough Campus AED function test, service and maintenance.
- Completed required training and serve as active members of the KPB Incident Management Team.
- Initiated first phase of OSHA Log upgrade targeted for completion in FY19.
- Environmental review of 166 properties for tax liability.
- Assisted facilities with hazardous waste disposal.
- Conducted Safety and Environmental training during custodial in-services; experienced reduced claims in FY18 for this organization
- Facilitated successful Drinking Water Quarterly Meetings with KPB, KPBSD and ADEC representatives.
- Provided ADEC with updated lead and copper drinking water material evaluations for eleven facilities.
- Successfully implemented new ADEC program requiring the registration of above-ground water tanks of greater than 1000 gallons.
- Onboard new Risk Assistant; continued team development and cross training efforts.

**FY2019 New Initiatives:**

- Fire service area risk mitigation planning and program implementation.
- KPB Emergency Action Plan revision, training, and implementation of drills on borough campus.
- Conduct hazard assessments of Central Peninsula Landfill operations.
- Continuation of OSHA Log upgrade.
- Pursue engineering recertification of CPL’s SPCC Plan.
- Complete Water Rights Applications for K-Beach Elementary, Sterling Elementary and KPB Shop/Poppy.
- Work with ADEC and KPB Maintenance to continue improving drinking water and waste water systems.

**Performance Measures**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of Insurance policies purchased	13	13	13	13
Number of Insurance certificates reviewed	367	345	350	355
Number of contracts reviewed for insurance purposes	168	165	168	170

**Fund 700**  
**Dept 11234**

**Department Function**  
**Risk Management**  
**Administration - Continued**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of general and auto liability claims	22	28	30	28
Number of injury reports	62	48	50	55
Number of workers' compensation claims	48	46	48	45
Number of vandalism claims	2	6	5	4

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Adopted</b>
Staffing History	4	4	4	4

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700**

**Department 11234 - Risk Management - Administration**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 309,697	\$ 288,599	\$ 332,659	\$ 332,659	\$ 318,260	\$ (14,399)	-4.33%
40120 Temporary Wages	429	2,340	5,000	5,000	1,500	(3,500)	-70.00%
40130 Overtime Wages	-	46	-	-	500	500	-
40210 FICA	26,577	23,421	29,411	29,411	28,621	(790)	-2.69%
40221 PERS	89,945	75,938	73,743	73,743	70,636	(3,107)	-4.21%
40321 Health Insurance	87,910	66,603	96,640	96,640	71,136	(25,504)	-26.39%
40322 Life Insurance	507	429	805	805	773	(32)	-3.98%
40410 Leave	37,206	29,367	33,453	33,453	40,759	7,306	21.84%
40511 Other Benefits	324	143	144	144	144	-	0.00%
Total: Personnel	552,595	486,886	571,855	571,855	532,329	(39,526)	-6.91%
<b>Supplies</b>							
42120 Computer Software	-	-	900	900	580	(320)	-35.56%
42210 Operating Supplies	2,596	1,570	5,000	5,000	4,500	(500)	-10.00%
42250 Uniforms	-	232	-	-	500	500	-
42263 Training Supplies	1,475	3,048	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	2,447	1,363	1,500	1,500	1,500	-	0.00%
42410 Small Tools & Equipment	2,205	431	500	500	500	-	0.00%
Total: Supplies	8,723	6,644	9,900	9,900	9,580	(320)	-3.23%
<b>Services</b>							
43011 Contractual Services	15,734	14,155	40,000	40,000	15,600	(24,400)	-61.00%
43019 Software Licensing	-	109	-	-	-	-	-
43110 Communications	4,146	3,582	3,900	3,900	3,900	-	0.00%
43140 Postage & Freight	58	27	200	200	200	-	0.00%
43210 Transportation/Subsistence	13,265	7,794	13,879	13,879	13,870	(9)	-0.06%
43220 Car Allowance	10,357	9,028	10,800	10,800	10,800	-	0.00%
43260 Training	2,692	346	2,350	2,350	2,350	-	0.00%
43310 Advertising	725	740	-	-	-	-	-
43510 Insurance Premium	9,928	19,408	9,928	9,928	9,920	(8)	-0.08%
43610 Utilities	6,122	6,327	5,524	5,524	5,520	(4)	-0.07%
43720 Equipment Maintenance	2,721	785	3,000	3,000	3,000	-	0.00%
43780 Building/Grounds Maintenance	4,586	2,226	3,000	3,000	3,000	-	0.00%
43920 Dues and Subscriptions	2,947	3,392	5,203	5,203	5,200	(3)	-0.06%
Total: Services	73,281	67,919	97,784	97,784	73,360	(24,424)	-24.98%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,505	-	100	100	-	(100)	-100.00%
48720 Minor Office Furniture	1,033	-	200	200	-	(200)	-100.00%
Total: Capital Outlay	4,538	-	300	300	-	(300)	-100.00%
<b>Interdepartmental Charges</b>							
60000 Charge (To) From Other Depts	(639,137)	(561,449)	(679,839)	(679,839)	(615,269)	64,570	-
Total: Interdepartmental Charges	(639,137)	(561,449)	(679,839)	(679,839)	(615,269)	64,570	-
<b>Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Risk Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

**40120 Temporary Wages.** Needed to assist in archiving records backlog.

**42120 Computer Software.** (1) Copy of Adobe Professional \$270, (1) copy of MS Visio at \$360 and (1) copy of Boyer Software at \$270.

**42263 Training Supplies.** Safety Manager and Environmental Compliance Manager to upgrade outdated regulatory training media and provide for ongoing updates.

**43011 Contractual Services.** MSDS online program (\$10,000), Guardian Security (\$1,200), and misc. contracts (\$ 4,400).

**43210 Transportation/Subsistence.** Travel to KPB and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and environmental issues/tank inspections. Attendance to AML annual conference.

**43260 Training.** Training to obtain professional development for Risk Manager, Environmental Manager and Safety Manager.

**60000 Charges (To) From Other Depts.** Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

<b>Fund 700</b>  <b>Dept 11236</b>	<b>Department Function</b>  <b>Risk Management</b>  <b>Workers' Compensation</b>
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**Program Description**

- As required under the Alaska Workers' Compensation Act, workers' compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Risk Management department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- Our program serves to educate supervisors about our workers' compensation obligations and actions, and about providing accommodations to returning employees in temporary transitional work to help reduce time away from work and increase productivity.
- The program utilizes an electronic reporting system to track employee injuries and costs of medical treatment and other actions connected with employee workers' compensation claims.

**Major Long Term Issues and Concerns:**

- Increasing cost of claims, primarily due to high cost of medical treatment and litigation in the State of Alaska.
- Potential for increased costs to the organization in employee benefits as a result of changing state and federal regulations, legislative changes and the influence of case law.

- Continuing potential for impact related to presumptive disability statute
- Aging workforce

**FY2018 Accomplishments**

- Cross training and improved functionality within Risk department this year has resulted in the availability of increased field presence and in-person investigation of workers' compensation claims for KPB and KPBSD.
- Improved reporting mechanisms have allowed for increased detailed claims analysis, resulting in improved identification of job classes and geographies needing increased training.
- Achieved decreases in our renewal (cost) with excess carrier in workers' compensation as a result of increased compliance with loss control programs.
- Developed and implemented a written return-to-work program for Kenai Peninsula Borough fire departments.

**FY2019 New Initiatives:**

- Put increased analytics in to action: continue working with high incident-rate departments and job classes to provide focused information and training with a goal of reducing preventable injuries and accidents.
- Educate client group on specific parameters requiring Risk-managed accident investigations.
- Develop formal after-action/accident communications to department leadership in KPB and KPBSD.

**Performance Measures**

	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Claims recorded with State of Alaska WC Board	58	68	70	65

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700**

**Department 11236 - Risk Management - Workers' Compensation**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Supplies</b>							
42120 Computer Software	\$ -	\$ 209	\$ -	\$ -	\$ -	\$ -	-
Total: Supplies	-	209	-	-	-	-	-
<b>Services</b>							
43011 Contractual Services	68,493	52,173	40,000	40,000	41,650	1,650	4.13%
43140 Postage & Freight	-	34	150	150	150	-	0.00%
43210 Transportation/Subsistence	1,326	14	4,485	4,485	4,485	-	0.00%
43260 Training	825	100	3,000	3,000	300	(2,700)	-90.00%
43508 Workers Compensation	1,242,177	1,303,803	1,575,000	1,575,000	1,575,000	-	0.00%
43530 Disability Coverage	7,052	7,052	7,052	7,052	7,052	-	0.00%
43999 Claim Reserves	41,714	20,117	-	-	-	-	-
Total: Services	1,361,587	1,383,293	1,629,687	1,629,687	1,628,637	(1,050)	-0.06%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	319,568	280,725	339,919	339,919	307,634	(32,285)	-9.50%
Total: Interdepartmental Charges	319,568	280,725	339,919	339,919	307,634	(32,285)	-9.50%
<b>Department Total</b>	<b>\$ 1,681,155</b>	<b>\$ 1,664,227</b>	<b>\$ 1,969,606</b>	<b>\$ 1,969,606</b>	<b>\$ 1,936,271</b>	<b>\$ (33,335)</b>	<b>-1.69%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Includes 50% of broker fee (\$31,650), annual audit (\$10,000) and actuarial study.

**43210 Transportation/Subsistence.** Travel to KPB and KPBSD facilities for safety reviews and for continuing education on safety and workers compensation.

**43260 Training.** Cost to attend classes for continuing education on safety and workers' compensation. Limiting WC training to Alaska Public Employers specific seminars.

**43508 Workers' Compensation.** Estimated cost of claims, fees, excess insurance, and third party administration based upon most recent actuarial analysis. Coverage includes both the Borough and School District. Excess insurance to be purchased from third-party vendor at \$250,000 per claim retention. Includes brokerage fees for excess insurance.

**43530 Disability Coverage.** Supplemental disability insurance policy for volunteer firefighters.

**60000 Charges to Other Depts.** Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Department Function**

**Fund 700**

**Risk Management**

**Dept 11237**

**Property**

**Program Description**

Property Insurance including claims is for coverage of the buildings, contents, emergency equipment and vehicles of the Borough, School District, and Service Areas.

**Major Long Term Issues and Concerns**

- Estimating impact of world and national economy on the insurance market amid continuing concerns that changing market conditions will change the market from a "Soft Market" to a "Hard Market", resulting in higher insurance cost.
- Aging buildings in the borough resulting in increased repairs and cost of repairs to bring existing facilities to current building code requirements.
- Potential of increased property claims and subsequent cost of claims.

**FY2018 Accomplishments**

- Completed appraisal activities with insurance carrier focusing on high exposure/high value properties to confirm and update insurance values for Borough properties.
- Initiated and completed complex review and evaluation of property liability exposure with Risk Committee for consideration of excess coverages.

**FY2019 New Initiatives**

- Analyze and evaluate coverage needs for updated or new borough properties and structures within last year.
- Increased involvement in the investigation of property claims.
- Implement formal post-loss reporting process to improve analysis and identification of trends and mitigation improvements.
- Complete project of migrating property and risk allocation spreadsheet data to multi-user platform and input information into SharePoint.

**Performance Measures**

**Priority:** Property Claims, including auto and equipment damage claims

**Goal:** Reduce Claims

- Objective(s):**
1. Reduce vandalism claims
  2. Reduce auto / equipment damage claims

**Measures:**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Number of claims	58	59	50	52
Average claim payment, including auto, property damage and vandalism	\$2,050	\$2,050	\$1,550	\$1,600

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700  
Department 11237 - Risk Management - Property**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 16,907	\$ 15,859	\$ 11,660	\$ 11,660	\$ 12,660	\$ 1,000	8.58%
43511 Fire and Extended Coverage	625,630	650,000	630,000	630,000	630,000	-	0.00%
43999 Claim Reserves	206,947	45,802	300,000	300,000	300,000	-	0.00%
Total: Services	849,484	711,661	941,660	941,660	942,660	1,000	0.11%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	127,827	112,291	135,968	135,968	123,054	(12,914)	-9.50%
Total: Interdepartmental Charges	127,827	112,291	135,968	135,968	123,054	(12,914)	-9.50%
<b>Department Total</b>	<b>\$ 977,311</b>	<b>\$ 823,952</b>	<b>\$ 1,077,628</b>	<b>\$ 1,077,628</b>	<b>\$ 1,065,714</b>	<b>\$ (11,914)</b>	<b>-1.11%</b>

**Line-Item Explanations**

**43011 Contractual Services.** 20% of broker contract (\$12,660).

**43511 Fire and Extended Coverage.** Costs for excess property insurance above our various self-insured retention/deductible levels, which covers Borough, Service Areas and School District buildings and vehicles.

**43999 Claim Reserves.** To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

**60000 Charges to Other Depts.** Allocation of risk management administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Department Function**

**Fund 700**

**Risk Management**

**Dept 11238**

**Liability**

**Program Description**

Liability management and insurance including claims includes coverage of the activities of the Borough, School District and Service Areas.

**Major Long Term Issues and Concerns:**

- Borough and School District exposures, loss ratio and costs continue to present challenges in securing reasonably priced excess insurance.
- Increasing litigation costs on complex claims.
- Presumptive disability statute will likely affect future costs of coverage.

**FY2018 Accomplishments**

- Strategic use of broker to obtain the most competitive excess liability insurance coverage possible while maintaining, and in some cases, reducing costs.
- Completed detailed update of Borough property values and data analysis of workers' compensation claims.

- Identified outstanding issues and improved insurance position by meeting goals of full compliance with several regulatory programs, reducing liability exposures for the organization.

**FY2019 New Initiatives:**

- Improve overall safety culture: In-person Risk team involvement and presence in organization and department safety efforts to influence reduce incidents.
- Enhance loss control internal tracking capabilities using technology improvements.
- Continued focus on hazardous material training to KPBSD head custodians and other KPB facility managers/operators as needed with a goal move to eliminate or significantly reduce use of hazardous materials wherever possible.
- Consider options for excess coverage improvements for FY2019 renewal.

**Performance Measures**

- Priority:** Insurance Liability  
**Goal:** Reduce Liability Accidents and Improve Insurance Position  
**Objective:** Reduce Liability Claims

**Measures:**

Key Measures	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Estimated
Number of Claims	12	10	11	10
Average claim payment	\$8,800	\$9,612	\$9,000	\$9,500

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700**

**Department 11238 - Risk Management - Liability**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 33,941	\$ 39,349	\$ 22,490	\$ 22,490	\$ 18,990	\$ (3,500)	-15.56%
43511 Extended Coverage	(94,045)	-	-	-	-	-	-
43515 CGL Excess Liability	507,023	402,381	460,000	460,000	460,000	-	0.00%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	600	300	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	360	280	2,500	2,500	2,500	-	0.00%
43528 Aviation Liability	12,096	12,096	12,100	12,100	12,100	-	0.00%
43529 Other Miscellaneous Coverage	10,496	259	128,000	128,000	128,000	-	0.00%
43999 Claim Reserves	(175,083)	64,646	250,000	250,000	250,000	-	0.00%
Total: Services	295,388	519,311	883,090	883,090	879,590	(3,500)	-0.40%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	191,741	168,434	203,952	203,952	184,581	(19,371)	-9.50%
Total: Interdepartmental Charges	191,741	168,434	203,952	203,952	184,581	(19,371)	-9.50%
<b>Department Total</b>	<b>\$ 487,129</b>	<b>\$ 687,745</b>	<b>\$ 1,087,042</b>	<b>\$ 1,087,042</b>	<b>\$ 1,064,171</b>	<b>\$ (22,871)</b>	<b>-2.10%</b>

**Line-Item Explanations**

**43011 Contractual Services.** 30% portion of broker fee (\$18,990).

**43515 CGL Excess Liability.** Cost of excess commercial general liability insurance.

**43519 Finance Officer Bond.** Bonds for Borough and School District finance officials as required by law.

**43520 Employee Bond.** Blanket fidelity bond for public employees.

**43521 Other Bonds.** For State of Alaska notary bond fees.

**43528 Aviation Liability.** To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft.

**43529 Other Miscellaneous Coverage.** Includes excess GL coverage (\$45,700), pollution liability for storage tanks (\$15,586), boiler and machinery (\$29,556), professional liability (\$5,078), and pollution liability for landfill (\$32,080).

**43999 Claim Reserves.** To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.

**60000 Charges (To) From Other Depts.** Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

## Kenai Peninsula Borough

### Budget Detail

#### Fund 700

#### Expenditure Summary By Line Item

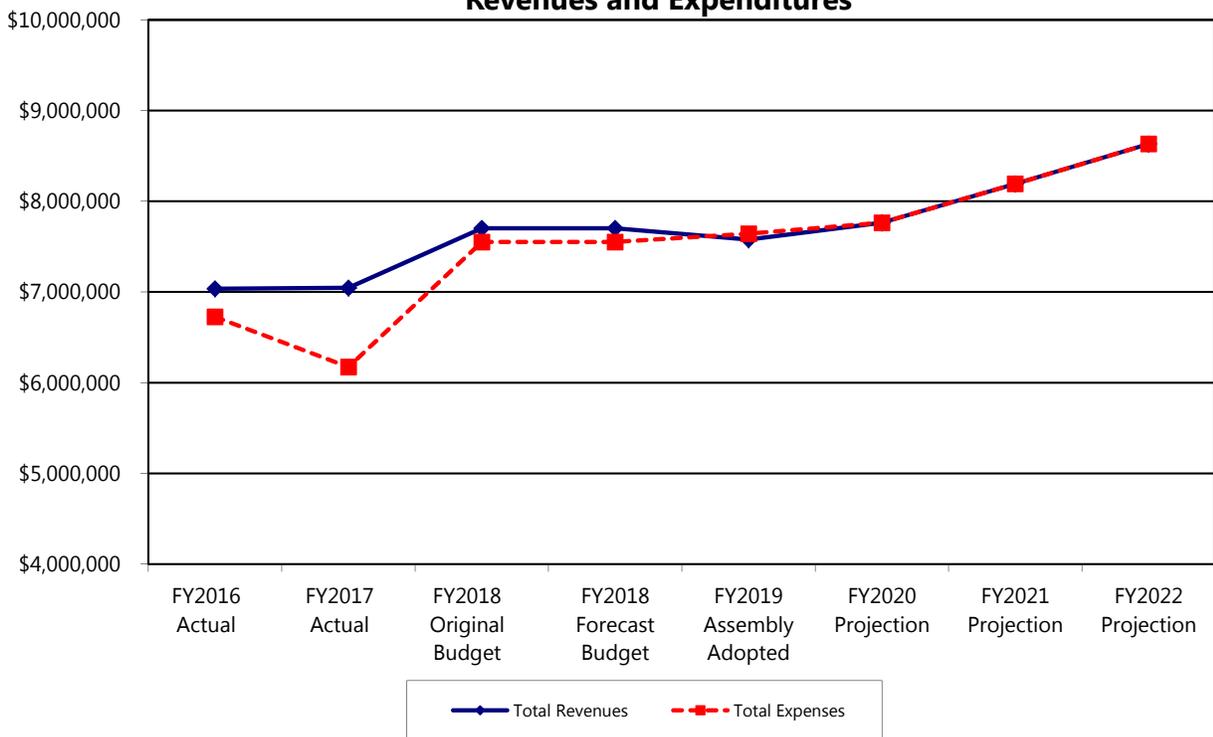
	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 309,697	\$ 288,599	\$ 332,659	\$ 332,659	\$ 318,260	\$ (14,399)	-4.33%
40120 Temporary Wages	429	2,340	5,000	5,000	1,500	(3,500)	-70.00%
40130 Overtime Wages	-	46	-	-	500	500	-
40210 FICA	26,577	23,421	29,411	29,411	28,621	(790)	-2.69%
40221 PERS	89,945	75,938	73,743	73,743	70,636	(3,107)	-4.21%
40321 Health Insurance	87,910	66,603	96,640	96,640	71,136	(25,504)	-26.39%
40322 Life Insurance	507	429	805	805	773	(32)	-3.98%
40410 Leave	37,206	29,367	33,453	33,453	40,759	7,306	21.84%
40511 Other Benefits	324	143	144	144	144	-	0.00%
Total: Personnel	552,595	486,886	571,855	571,855	532,329	(39,526)	-6.91%
<b>Supplies</b>							
42120 Computer Software	-	209	900	900	580	(320)	-35.56%
42210 Operating Supplies	2,596	1,570	5,000	5,000	4,500	(500)	-10.00%
42250 Uniforms	-	232	-	-	500	500	-
42263 Training Supplies	1,475	3,048	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	2,447	1,363	1,500	1,500	1,500	-	0.00%
42410 Small Tools	2,205	431	500	500	500	-	0.00%
Total: Supplies	8,723	6,853	9,900	9,900	9,580	(320)	-3.23%
<b>Services</b>							
43011 Contractual Services	135,075	121,536	114,150	114,150	88,900	(25,250)	-22.12%
43019 Software Licensing	-	109	-	-	-	-	-
43110 Communications	4,146	3,582	3,900	3,900	3,900	-	0.00%
43140 Postage	58	61	350	350	350	-	0.00%
43210 Transportation/Subsistence	14,591	7,808	18,364	18,364	18,355	(9)	-0.05%
43220 Car Allowance	10,357	9,028	10,800	10,800	10,800	-	0.00%
43260 Training	3,517	446	5,350	5,350	2,650	(2,700)	-50.47%
43310 Advertising	725	740	-	-	-	-	-
43508 Workers Compensation	1,242,177	1,303,803	1,575,000	1,575,000	1,575,000	-	0.00%
43510 Insurance Premium	9,928	19,408	9,928	9,928	9,920	(8)	-0.08%
43511 Fire and Extended Coverage	531,585	650,000	630,000	630,000	630,000	-	0.00%
43515 CGL Liability	507,023	402,381	460,000	460,000	460,000	-	0.00%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	600	300	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	360	280	2,500	2,500	2,500	-	0.00%
43528 Aviation Liability	12,096	12,096	12,100	12,100	12,100	-	0.00%
43529 Other Misc Coverage	10,496	259	128,000	128,000	128,000	-	0.00%
43530 Disability Coverage	7,052	7,052	7,052	7,052	7,052	-	0.00%
43610 Utilities	6,122	6,327	5,524	5,524	5,520	(4)	-0.07%
43720 Equipment Maintenance	2,721	785	3,000	3,000	3,000	-	0.00%
43780 Building/Grounds Maintenance	4,586	2,226	3,000	3,000	3,000	-	0.00%
43920 Dues and Subscriptions	2,947	3,392	5,203	5,203	5,200	(3)	-0.06%
43999 Claim Reserves	73,578	130,565	550,000	550,000	550,000	-	0.00%
Total: Services	2,579,740	2,682,184	3,552,221	3,552,221	3,524,247	(27,974)	-0.79%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,505	-	100	100	-	(100)	-100.00%
48720 Minor Office Furniture	1,033	-	200	200	-	(200)	-100.00%
Total: Capital Outlay	4,538	-	300	300	-	(300)	-100.00%
<b>Interdepartmental Charges</b>							
60000 Charge (To) From Other Depts.	(1)	1	-	-	-	-	-
Total: Interdepartmental Charges	(1)	1	-	-	-	-	-
<b>Department Total</b>	<b>\$ 3,145,595</b>	<b>\$ 3,175,924</b>	<b>\$ 4,134,276</b>	<b>\$ 4,134,276</b>	<b>\$ 4,066,156</b>	<b>\$ (68,120)</b>	<b>-1.65%</b>

**Fund: 701 Health Insurance Reserve Fund - Budget Projection**

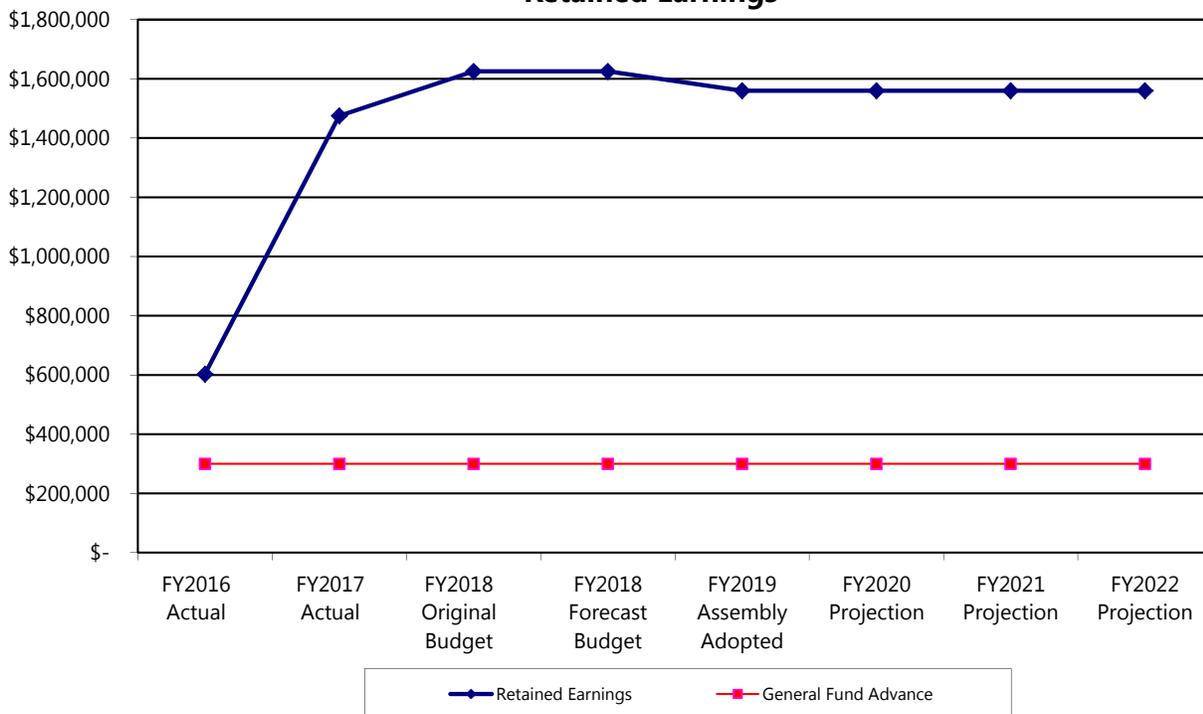
<b>Fund Budget:</b>	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 18,264	\$ 6,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	727,075	712,911	768,000	768,000	937,590	823,000	889,883	998,250
Charges From Other Depts	6,289,819	6,323,257	6,933,920	6,933,920	6,639,360	6,939,900	7,302,521	7,634,381
Other Revenue	1,180	3,057	-	-	-	-	-	-
<b>Total Revenues:</b>	<b>7,036,338</b>	<b>7,045,472</b>	<b>7,701,920</b>	<b>7,701,920</b>	<b>7,576,950</b>	<b>7,762,900</b>	<b>8,192,404</b>	<b>8,632,631</b>
Expenses:								
Services	6,725,823	6,173,585	7,551,666	7,551,666	7,642,115	7,762,900	8,192,404	8,632,631
<b>Total Expenses:</b>	<b>6,725,823</b>	<b>6,173,585</b>	<b>7,551,666</b>	<b>7,551,666</b>	<b>7,642,115</b>	<b>7,762,900</b>	<b>8,192,404</b>	<b>8,632,631</b>
Net Results From Operations	310,515	871,887	150,254	150,254	(65,165)	-	-	-
Beginning Retained Earnings	292,414	602,929	1,474,816	1,474,816	1,625,070	1,559,905	1,559,905	1,559,905
Ending Retained Earnings *	<u>\$ 602,929</u>	<u>\$ 1,474,816</u>	<u>\$ 1,625,070</u>	<u>\$ 1,625,070</u>	<u>\$ 1,559,905</u>	<u>\$ 1,559,905</u>	<u>\$ 1,559,905</u>	<u>\$ 1,559,905</u>

\* Includes \$300,000 advance from the General Fund.

### Health Insurance Reserve Fund Revenues and Expenditures



### Health Insurance Reserve Fund Retained Earnings



**Department Function**

**Fund 701**

**Health Insurance Reserve Fund**

**Dept 11240**

**Medical, Prescription, Dental & Vision**

**Program Description**

This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

**Major Long Term Issues and Concerns:**

- Rising cost of health care benefits, changing compliance issues and administrative requirements under the Affordable Care Act.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

**FY2018 Accomplishments**

- Reviewed and evaluated third-party administrator contract; contracted with new vendor following successful bid process resulting in a savings in administrative fees.

- Managed implementation of new health plan option (high-deductible) and newly tiered prescription plans; participation rates in the more efficient plan designs was significantly higher than projection due to internal marketing and training efforts.
- Increased employee contributions and shared cost ownership with participants.
- Introduced mandatory pre-registration processes for employee and family Coalition health fairs offered in Soldotna and Homer with 30% increase in participation.

**FY2019 New Initiatives:**

- Review innovative market options offered through HCCMCA Coalition membership for health care plan products which may help realize efficient spending within the KPB plan(s).
- Prepare for contract bargaining.

**Performance Measures**

**Priority/Goal:** Health Insurance Plan Delivery

**Goal:** To provide appropriate, economical health coverage for our employees

- Objective:**
1. To decrease our per-employee cost by implementing effective utilization controls in plan design
  2. To decrease our cost per employee by engaging in provider contracts
  3. To continue to explore partnering with other organizations to benefit from economies of scale
  4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

**Measures:**

Key Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,922	\$1,739	\$2,060	\$1,954	\$1,976

**Commentary**

The cost of employee health care continues to be a major expense for the Borough, and the cost of health care delivery in Alaska continues to rise – with the Employer-Payers carrying the bulk of the load. The Borough will work this year to engage new-to-market strategies and vendor relationships with a goal of realizing the most cost benefit possible while delivering required coverage levels.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 701**

**Department 11240 - Health Insurance Reserve - Medical, Dental & Vision**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 169,108	\$ 134,014	\$ 136,920	\$ 136,920	\$ 115,000	\$ (21,920)	-16.01%
43210 Transportation/Subsistence	1,102	-	-	-	-	-	-
43260 Training	750	-	-	-	-	-	-
43501 Medical, Dental and Vision Coverage	6,062,846	5,624,128	6,841,940	6,841,940	6,954,309	112,369	1.64%
43502 Medical Stop Loss Coverage	492,017	366,375	572,806	572,806	572,806	-	0.00%
43503 Healthcare Savings Account	-	49,068	-	-	-	-	-
Total: Services	6,725,823	6,173,585	7,551,666	7,551,666	7,642,115	90,449	1.20%
<b>Department Total</b>	<b>\$ 6,725,823</b>	<b>\$ 6,173,585</b>	<b>\$ 7,551,666</b>	<b>\$ 7,551,666</b>	<b>\$ 7,642,115</b>	<b>\$ 90,449</b>	<b>1.20%</b>

**Line-Item Explanations**

**43011 Contract Services.** Claims administrator services. Reduction due to transition to new third party administrator.

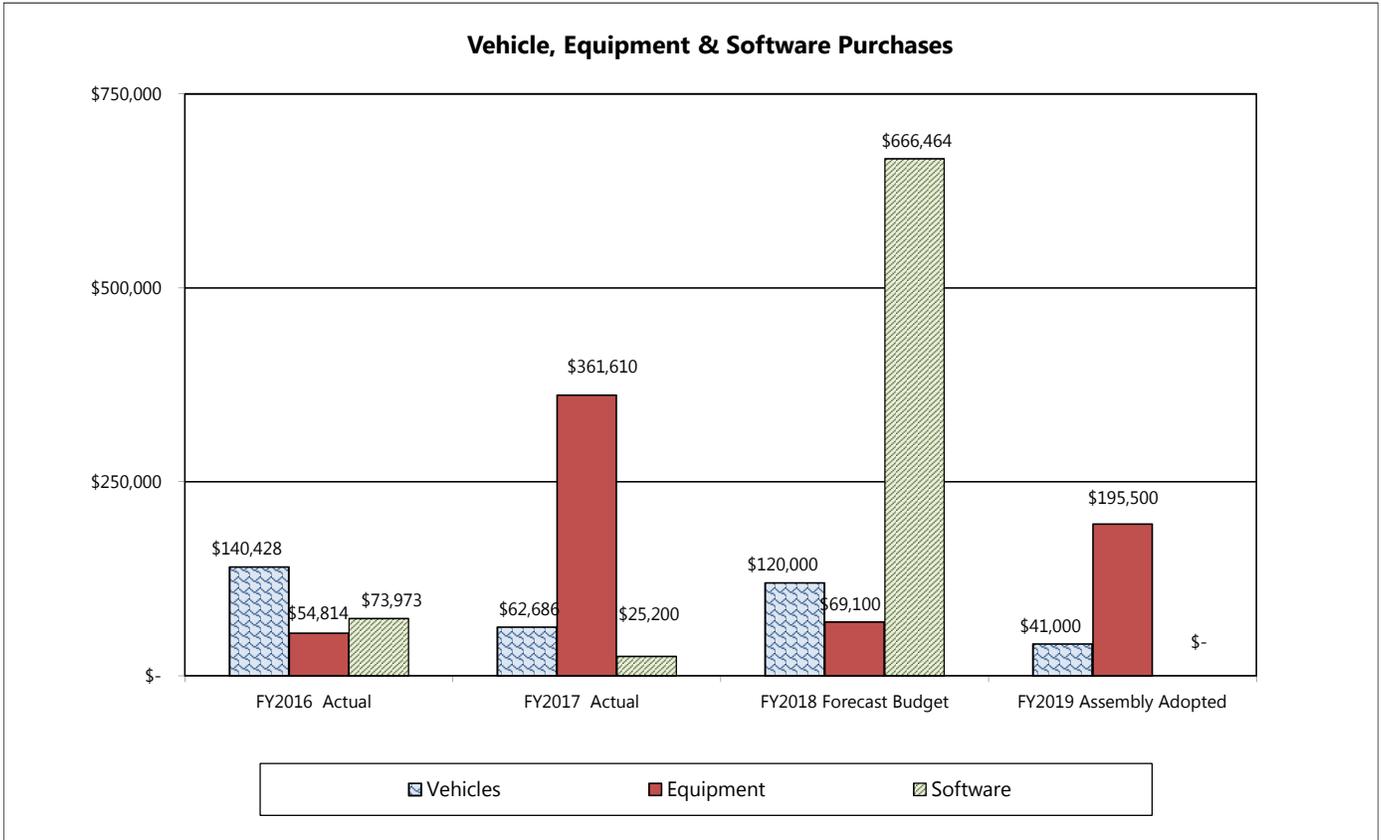
**43502 Medical Stop Loss Coverage.** Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

**43501 Medical, Dental, & Vision Coverage.** Payments made for actual medical, dental, and vision claims by plan participants.

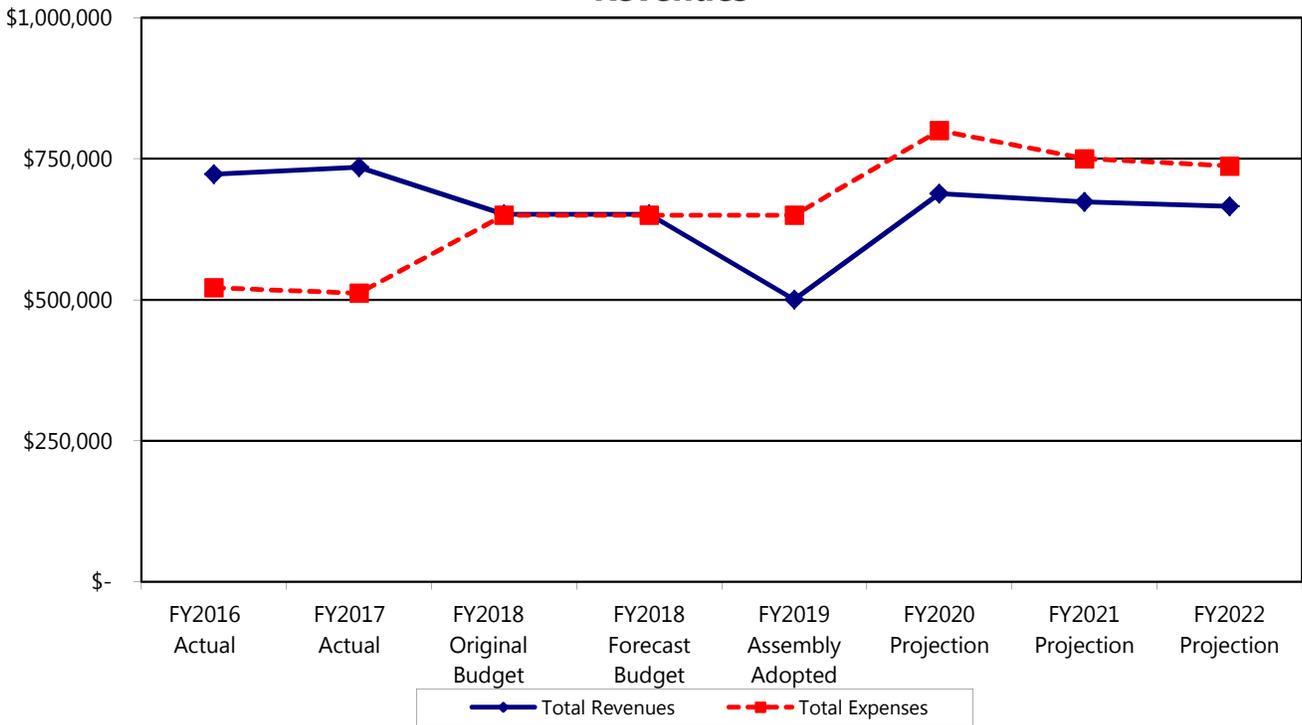
## Fund: 705 Equipment Replacement Fund - Budget Projection

Fund Budget:	FY2016	FY2017	FY2018	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
<b>Revenues:</b>								
Interest Revenue	\$ 52,390	\$ 8,830	\$ 72,360	\$ 72,360	\$ 65,683	\$ 66,340	\$ 67,003	\$ 67,673
Charges from Other Depts.	670,037	702,304	529,000	529,000	384,923	574,393	561,626	555,000
Sale of Fixed Assets	-	24,078	50,000	50,000	50,000	47,500	45,125	42,869
<b>Total Revenues:</b>	<b>722,427</b>	<b>735,212</b>	<b>651,360</b>	<b>651,360</b>	<b>500,606</b>	<b>688,233</b>	<b>673,754</b>	<b>665,542</b>
<b>Expenses</b>								
Services	521,477	511,648	650,000	650,000	650,000	800,000	750,000	737,000
<b>Total Expenses:</b>	<b>521,477</b>	<b>511,648</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>800,000</b>	<b>750,000</b>	<b>737,000</b>
<b>Total Expenses and Operating Transfers</b>								
	521,477	511,648	650,000	650,000	650,000	800,000	750,000	737,000
<b>Net Results From Operations</b>	<b>200,950</b>	<b>223,564</b>	<b>1,360</b>	<b>1,360</b>	<b>(149,394)</b>	<b>(111,767)</b>	<b>(76,246)</b>	<b>(71,458)</b>
Beginning Retained Earnings	4,828,740	5,029,690	5,253,254	5,253,254	5,254,614	5,105,220	4,993,453	4,917,207
<b>Ending Retained Earnings</b>	<b>\$ 5,029,690</b>	<b>\$ 5,253,254</b>	<b>\$ 5,254,614</b>	<b>\$ 5,254,614</b>	<b>\$ 5,105,220</b>	<b>\$ 4,993,453</b>	<b>\$ 4,917,207</b>	<b>\$ 4,845,749</b>

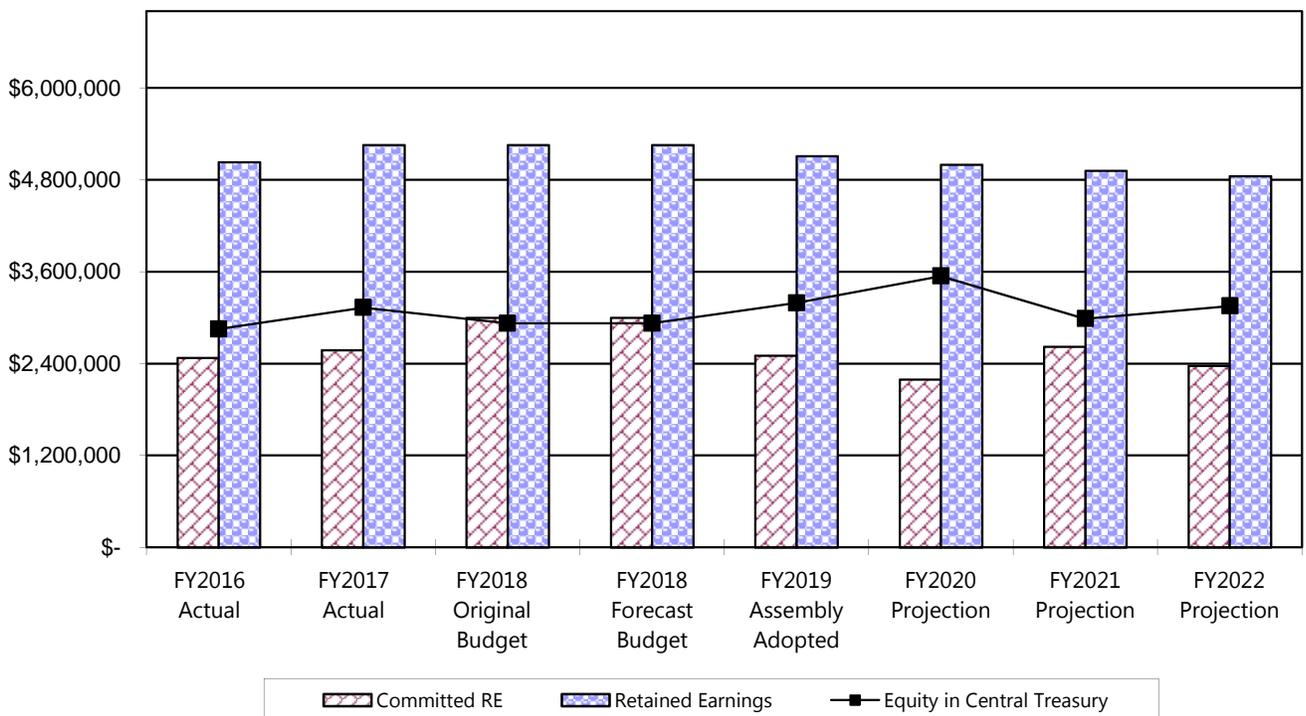
<b>Retained Earnings Committed</b>								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,202,977	\$ 2,122,431	\$ 2,060,279	\$ 2,060,279	\$ 2,265,843	\$ 1,852,343	\$ 1,389,343	\$ 1,869,343
Retained Earnings committed to unexpended authorized expenses	269,215	449,496	935,564	935,564	236,500	337,000	1,230,000	500,000
<b>Uncommitted Retained Earnings</b>	<b>\$ 2,557,498</b>	<b>\$ 2,681,327</b>	<b>\$ 2,258,771</b>	<b>\$ 2,258,771</b>	<b>\$ 2,602,877</b>	<b>\$ 2,804,110</b>	<b>\$ 2,297,864</b>	<b>\$ 2,476,406</b>



### Equipment Replacement Fund Revenues



### Equipment Replacement Fund Retained Earnings



**Department Function**

**Fund 705**

**Equipment Replacement Fund**

**Dept 94910**

**Administration**

**Mission**

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

**Program Description**

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

**Major Long Term Issues and Concerns:**

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

**FY2018 Accomplishments**

- Purchase vehicles and equipment for various departments within the borough.

**FY2019 New Initiatives**

- Purchase vehicles and equipment for various departments within the borough.

**Performance Measures**

**Priority/Goal** – Asset acquisition and funding

**Goal:** Provide funding mechanism for Borough Departments to purchase vehicles and equipment.

**Objective:** Continue to provide funding for vehicle and equipment purchases through annual billings amounts.

**Measures:**

<b>Purchases</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Projected</b>	<b>FY2019 Estimated</b>
Vehicle purchases	5 / \$140,428	2 / \$62,686	4 / \$120,000	2 / \$41,000
Equipment purchases	14 / \$54,814	8 / \$361,610	2 / \$69,100	4 / \$195,500
Software purchases	1 / \$73,973	1 / \$25,200	3 / \$666,484	-

**Kenai Peninsula Borough  
Budget Detail**

**Fund 705  
Department 94910 - Non-Departmental**

	FY2016 Actual	FY2017 Actual	FY2018 Original Budget	FY2018 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Services</b>						
43916 Equipment Depreciation	\$ 521,477	\$ 511,648	\$ 650,000	\$ 650,000	\$ 650,000	\$ - 0.00%
Total: Services	521,477	511,648	650,000	650,000	650,000	- 0.00%
<b>Department Total</b>	<b>\$ 521,477</b>	<b>\$ 511,648</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ - 0.00%</b>

**Line-Item Explanations**

**43916 Equipment Depreciation.** The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

**Details of FY2019 Equipment Replacement Purchases**

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Maintenance	2	Vehicle/pickup/van/sm tractor	\$ 20,500	\$ 41,000
Information Technology	1	San Array replacement	130,000	130,000
Legal	1	Copier	5,500	5,500
911	1	Network Switches	20,000	20,000
911	1	San Array replacement	40,000	40,000
	<u>6</u>		Grand Total	<u>\$ 236,500</u>

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# Appendix

<b><u>Document Title</u></b>	<b><u>Page #</u></b>
Salary Schedule.....	411
Full-time Equivalent Borough Government	
Employee by Function.....	412
Schedule of Rates, Charges and Fees.....	414
Chart of Accounts.....	420
Glossary of Key Terms.....	424
Acronyms.....	429
Tax Exemptions.....	430
Miscellaneous Demographics.....	432
Property Tax Rates and Overlapping Governments.....	433
Ratios of Outstanding Debt.....	434
Assessed Value and Estimated Actual Value	
of Taxable Property.....	435
Principal Property Taxpayers.....	436
Demographic and Economic Statistics.....	437

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**Kenai Peninsula Borough  
Salary Schedule  
Effective July 1, 2018**

Classified

<u>40 hour</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
G	17.40	18.06	18.71	19.09	19.47	19.86	20.25	20.66	21.07	21.49	21.92	22.36
H	18.62	19.32	20.02	20.42	20.83	21.25	21.67	22.10	22.55	23.00	23.46	23.93
I	19.92	20.67	21.42	21.85	22.29	22.73	23.19	23.65	24.12	24.61	25.10	25.60
J	21.32	22.12	22.92	23.38	23.85	24.32	24.81	25.31	25.81	26.33	26.85	27.39
K	22.81	23.67	24.52	25.02	25.52	26.03	26.55	27.08	27.62	28.17	28.73	29.31
L	24.40	25.32	26.24	26.77	27.30	27.85	28.40	28.97	29.55	30.14	30.74	31.36
M	26.11	27.10	28.08	28.64	29.21	29.80	30.39	31.00	31.62	32.25	32.90	33.55
N	27.94	28.99	30.04	30.64	31.26	31.88	32.52	33.17	33.83	34.51	35.20	35.90
O	29.90	31.02	32.15	32.79	33.44	34.11	34.80	35.49	36.20	36.92	37.66	38.42
P	31.99	33.19	34.40	35.08	35.78	36.50	37.23	37.97	38.73	39.51	40.30	41.10
Q	34.23	35.51	36.80	37.54	38.29	39.06	39.84	40.63	41.45	42.27	43.12	43.98
R	36.62	38.00	39.38	40.17	40.97	41.79	42.62	43.48	44.35	45.23	46.14	47.06

<u>56 hour</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
K	16.02	16.62	17.23	17.57	17.92	18.28	18.65	19.02	19.40	19.79	20.18	20.59
L	17.14	17.79	18.43	18.80	19.18	19.56	19.95	20.35	20.76	21.17	21.60	22.03
M	18.34	19.03	19.72	20.12	20.52	20.93	21.35	21.78	22.21	22.65	23.11	23.57
N	19.63	20.36	21.10	21.53	21.96	22.39	22.84	23.30	23.76	24.24	24.72	25.22
O	21.00	21.79	22.58	23.03	23.49	23.96	24.44	24.93	25.43	25.94	26.46	26.98
P	22.47	23.31	24.16	24.64	25.14	25.64	26.15	26.67	27.21	27.75	28.31	28.87
Q	24.04	24.95	25.85	26.37	26.90	27.43	27.98	28.54	29.11	29.69	30.29	30.89
R	25.72	26.69	27.66	28.21	28.78	29.35	29.94	30.54	31.15	31.77	32.41	33.06

Management  
Amounts authorized by Resolution 2016-047

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	60,913	73,217	85,521
2	65,165	78,329	91,492
3	69,705	83,785	97,865
4	74,683	88,825	102,968
5	79,963	95,955	111,948
6	85,543	104,846	124,149
7	91,579	112,299	133,018

## Kenai Peninsula Borough Full-time Equivalent Employees by Function - FY2019 and Last Ten Fiscal Years

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Change between FY2009 & FY2019
<b>Assembly</b>												
Clerk's Office	3.67	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	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	5.50	0.00
<b>Mayor</b>	6.00	6.00	5.00	4.00	5.00	5.00	6.00	6.00	6.00	5.00	4.50	-1.50
<b>Purchasing, Contracting and Capital</b>												
<b>Projects</b>	13.00	12.50	10.50	10.00	11.00	12.00	14.00	14.00	10.00	9.00	8.00	-5.00
<b>Office of Emergency Mgmt</b>	3.55	4.55	4.55	4.00	4.00	4.25	4.25	4.00	4.00	4.00	4.00	0.45
<b>General Services</b>												
Administration/Human Resources	4.00	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.00	1.00
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.25	1.25	1.25	1.25	1.25	1.25	-0.55
Custodial/Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00
Department Total	7.05	7.55	7.55	7.55	7.55	7.50	7.50	7.50	7.50	7.50	7.50	0.45
<b>IT</b>	11.00	11.00	11.00	11.00	11.00	11.50	11.50	11.50	11.50	11.50	11.50	0.50
<b>Legal</b>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
<b>Finance</b>												
Administration	3.00	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	7.50	-0.50
Property Tax and Collections	8.00	8.00	8.00	7.00	7.00	7.00	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	4.00	0.00
Department Total	23.00	23.00	23.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	21.50	-1.50
<b>Assessing</b>												
Administration	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	1.00
Appraisal	13.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	14.00	1.00
Department Total	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	24.00	2.00
<b>Resource Planning</b>												
Administration	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.75	-0.25
GIS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
River Center	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	0.00
Department Total	18.00	19.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.75	-0.25
<b>Total General Government</b>	114.10	116.10	113.10	110.05	112.05	113.75	115.75	115.50	111.50	109.50	109.25	-4.85

\*\* Capital Projects was combined into Purchasing and Contracting in 2016

**Kenai Peninsula Borough**  
**Full-time Equivalent Employees by Function - FY2019 and Last Ten Fiscal Years**

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Change between FY2009 & FY2019
<b>Other Funds:</b>												
<b>School</b>												
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00
Maintenance Department	45.00	45.00	45.00	44.00	45.00	45.00	45.00	45.00	45.00	45.00	44.60	-0.40
Department Total	46.25	46.25	46.25	45.25	46.25	46.25	46.25	46.25	46.25	46.25	45.85	-0.40
<b>Nikiski Fire Service Area</b>	21.00	21.00	21.00	20.00	20.00	20.00	20.75	21.75	21.75	21.75	21.25	0.25
<b>Bear Creek Fire Service Area</b>	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	1.25
<b>Anchor Point Fire &amp; Emergency Medical Service Area</b>	1.00	1.00	1.00	2.50	2.50	2.50	3.50	4.00	4.00	4.00	5.00	4.00
<b>Central Emergency Service Area</b>	33.50	37.50	37.50	38.50	42.00	42.00	41.00	39.00	41.00	41.00	44.00	10.50
<b>Kachemak Emergency Service Area</b>	1.00	2.00	3.00	3.50	3.50	4.00	4.00	4.00	4.00	4.00	5.00	4.00
<b>911 Communication</b>	8.70	10.70	10.70	11.25	11.25	11.75	12.25	12.50	12.50	13.00	13.00	4.30
<b>Seward-Bear Creek Flood Service Area</b>	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.50	1.50	0.75
<b>North Peninsula Recreation Service Area</b>	13.25	14.25	14.25	14.25	14.65	14.65	14.65	14.65	14.65	14.65	14.65	1.40
<b>Roads Service Area</b>	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.40	-0.60
<b>Land Trust</b>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
<b>Nikiski Senior Service Area</b>	-	-	-	-	-	-	-	-	-	-	-	0.00
<b>Solid Waste</b>												
Administration	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.25
Central Peninsula Landfill	12.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00	10.50	10.50	10.50	-1.50
Seward Landfill/Transfer Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-4.00
Department Total	20.75	21.00	21.00	20.00	21.00	17.00	17.00	17.00	15.50	15.50	15.50	-5.25
<b>Insurance and Litigation</b>	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.50
<b>Total Other Funds</b>	163.45	172.20	173.95	174.50	180.40	177.40	178.65	178.40	178.90	180.15	184.15	20.70
<b>Total - All Funds</b>	277.55	288.30	287.05	284.55	292.45	291.15	294.40	293.90	290.40	289.65	293.40	15.85

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees  
Effective 07/01/2018**

FY19 Assembly Adopted fee

**Clerk**

Public records request up to 5 hrs staff time per month	\$0.25 per page
Public records request taking longer than 5 hrs staff time per month	actual costs
Copies	\$0.25 per page
Certified copies	\$5.00 plus copy costs
Audio / Data CD	\$2.50 per copy
Assembly agenda and minutes mailing	\$12.50
Assembly packet, complete (black and white copy only)	\$90.00
Borough code, complete	\$150.00
Code supplement service - annual fee	\$50.00
Appeal to Board of Adjustment (BOA)	\$300.00
Valuation and flat tax appeal (BOE), refundable if appeal upheld	
Assessed value less than \$100K	\$30.00
Assessed value \$100K to less than \$500K	\$100.00
Assessed value \$500K to less than \$2 million	\$200.00
Assessed value \$2 million or greater	\$1,000.00
Election recount (may be refundable or additional may apply)	\$100.00
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00

**Emergency Medical**

**Ambulance billing**

Basic Life Support (BLS)	\$300.00
Basic Life Support Emergency (BLS-E)	\$500.00
Advanced Life Support (ALS)	\$400.00
Advanced Life Support (ALS 1)	\$600.00
Advanced Life Support (ALS 2)	\$800.00
Mileage	\$11.00
Mileage in excess of 17	\$7.00
Ambulance billing - air transport (if needed)	\$3,500 per hour + fuel charge

Note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement

**Finance**

Tax foreclosure recording fees including advertising	direct pass through cost from vendor
Litigation report fees	direct pass through cost from vendor
Redemption fee	\$50.00
Personal property tax return, late filing or failure to file	10%
Sales tax exemption card - owner builder	\$100.00
Sales tax exemption card - reseller	\$10.00
Sales tax exemption card replacement	\$10.00
Sales tax return not filed	\$25.00
Reinstatement of business to active roll	\$100.00
Audit estimate preparation	\$25.00 per hr NTE \$100.00
Annual audit, paper copy	\$25.00
Annual audit, electronic copy	no charge
Annual Budget, paper copy	\$25.00
Annual Budget, electronic copy	no charge
Wire transfer fee	\$25.00
Returned Check/e-check fee (NSF)	\$25.00
Utility special assessment district application fee (USAD)	\$1,000.00
USAD administration fee (USAD), plus estimated cost parcel share	\$6,000 plus \$70 per parcel

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees  
Effective 07/01/2018**

FY19 Assembly Adopted fee

**Geographic Information (GIS)**

8 1/2 x 11 color map	\$1.50
11 x 17 color map	\$3.00
11 x 17 b&w map	\$1.00
18 x 24 b&w map	\$1.00
18 x 24 color map	\$6.00
24 x 36 b&w map	\$2.00
24 x 36, 34 x 44 color map	\$12.00
Digital DVD map books (complete set)	\$25.00
Map books - hardcopy (each)	\$50.00

**Land Management**

Temporary land use permit application fee	\$100.00
Right Of Way or easement	\$500.00
Negotiated sale. Lease or exchange	\$500.00
Commercial quantity material extractions	\$300.00
Small quantity material extraction application	\$25.00
Temporary land use permit annual fee	\$400.00
General utility Right Of Way use (base fee)	\$500.00
General utility Right Of Way use (line fee)	\$25.00 per connection
Individual utility construction project (base fee)	\$50.00
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet
Classify or reclassify Borough land	\$500.00
Modify conveyance document restrictions	\$500.00
Borough financed land sales	Prime + 2%
Minimum down payment amount	10%
late fees, more than 10 days late	10% of payment amt

**911 Communcations Department**

E911 surcharge	\$2.00
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**Planning Department**

Preliminary plats	\$200.00
Time extensions	no charge
Counter permit (material extraction)	\$50.00
Conditional (material site) land use permit (CLUP)	\$300.00
Modification of CLUP	\$300.00
Variance to CLUP	\$300.00
Local option zoning petition	\$300.00
Building setback exception	\$50.00
Correctional community residential center (CCRC)	\$300.00
Concentrated animal feeding operation (CAFO)	\$0.20 per animal
Easement vacation not requiring public hearing	\$75.00
Section line esmt & ROW vacations	\$500.00
Plat amendment	\$50.00
Plat waivers	\$50.00
Abbreviated plat	\$200.00
Appeal to BOA	\$300.00
Recording Fee - 1 page plus recording fee	\$23.00 first page
Recording Fee - each additional page	\$5.00 each addl page
Street naming/renaming petition	\$300.00
Installation of new street sign & post	\$150.00

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees  
Effective 07/01/2018**

FY19 Assembly Adopted fee

Replacement of existing sign	\$80.00
Uniform address sign fee	\$20.00
8 1/2 x 11 color copy	\$1.50
11 x 17 color copy	\$3.00
11 x 17 b&w copy	\$1.00
18 x 24 b&w copy	\$1.00
24 x 36 b&w copy	\$2.00

**Purchasing**

Contract award appeal (refundable if appellant prevails)	\$300.00
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**River Center \***

Floodplain permit (staff)	\$0.00
Floodplain development permit (staff)	\$0.00
Floodway development permit (staff)	\$300.00
Floodplain variance (PC)	\$300.00
Habitat protection permit (staff)	\$0.00
Habitat protection prior existing permit (staff)	\$0.00
Habitat protection limited commercial permit (PC)	\$300.00
Habitat protection conditional use permit (PC)	\$0.00
Habitat protection variance (PC)	\$300.00

If a project requires more than one borough River Center Department permit then only the  
\* single highest value fee will be charged

**Roads**

Encroachment Permit, upon approval of application	\$100.00
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**Road Improvement district application fee (RIAD)**

Assessed value \$2 million or less	\$1,000.00
Assessed value greater than \$2 million up to \$3 million	\$1,400.00
Assessed value greater than \$3 million up to \$4 million	\$1,800.00
Assessed value greater than \$4 million up to \$5 million	\$2,200.00
Assessed value greater than \$5 million	\$2,200 plus \$400 for each add'l million

Road Improvement district administration fee, included in the total cost of the project      \$6,000 plus \$70 per parcel

**Solid Waste**

**Non commercial waste (residential)**

Asbestos	\$200.00 per ton
Automobiles	No charge
Household small batteries	No charge
Misc (animal carcasses, ashes, etc)	No charge
Refrigerators and freezers	No charge
Used oil (limits apply)	No charge
Vehicle batteries (limits apply)	No charge
Hazardous waste - 3 drums per year	No charge
Fluorescent lamps and bulbs (limits apply)	No charge
Hazardous waste - violations	\$300.00

**Commercial waste**

Solid waste	\$20.00 per ton
Asbestos	\$200.00 per ton

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees  
Effective 07/01/2018**

FY19 Assembly Adopted fee

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Construction and demolition, land clearing, tires, etc	\$45.00
per ton	\$45.00
5-10 cubic yards	\$90.00
10-20 cubic yards	\$180.00
20-30 cubic yards	\$270.00
30-40 cubic yards	\$360.00
Acids/bases, liquid pesticides, etc. per gallon	\$30.00
Animal carcasses, ashes, etc per animal	\$5.00
Automobiles, per vehicle	\$10.00
Batteries, per pound	\$1.50
Empty drum, each	\$35.00
Fluorescent lamps and bulbs, each	\$0.52
Fuses and flares, per pound	\$30.00
Hazardous waste - violations	\$300.00
Household appliances, per unit	\$20.00
Mercury, per gallon	\$15.00
Oxidizers, per pound	\$60.00
Paint, solvent, fuel, oil, etc. per gallon	\$8.00
Solid pesticides, per pound	\$6.00
Solids or sludge, per gallon	\$12.00
Special waste, per ton	\$85.00

**North Peninsula Recreation**

**Pool**

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General admission	\$4.00
General admission -punch card (10 punches)	\$35.00
Senior citizen (60+)	\$2.00
Service Area member	no charge
Pool Annual Membership - Family of 2	\$100.00
Pool Annual Membership - Family of 3	\$200.00
Pool Annual Membership - Family of 4	\$300.00
Pool Annual Membership - Family of 5 or more	\$400.00
General admission with water slide	\$7.00
General admission with water slide - service area —member	\$1.50
General admission with water slide - service area member (20 punches)	\$20.00
Log rolling classes	\$20.00
Water fitness, per class	\$5.00
Water fitness punch card (10 punches)	\$45.00
Group swimming lessons	\$40.00
Group swimming lessons, service area- members	\$35.00
Swimming lessons, tiny tots	\$18.00
Swimming lessons, semi-private	\$50.00
Swimming lessons, private	\$100.00
American Red Cross Lifeguard class	\$175.00
Instructed water safety classes for groups, per participant (in addition to admission)	\$3.00
Idita-Swim Challenge	\$20.00
Base pool rental per hour (up to 30 people)	\$125.00
Base pool rental per hour, service area member (up to 30 people)	\$100.00
Additional people per hour (addition to base rate)	
31-70 people	\$25.00

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees  
Effective 07/01/2018**

FY19 Assembly Adopted fee

71-100 people	\$50.00
100+ people	\$75.00
Waterslide rental per hour, (in addition to pool rental)	\$75.00
Waterslide rental per hour, service area-member (in addition to pool rental)	\$50.00
Each additional 20 people	\$0.00
<b>Fitness Room &amp; Racquetball Courts</b>	
Fitness room	\$5.00
Fitness room, punch card	\$45.00
Fitness room service area member	\$3.00
Fitness room service area member, punch card (10 punches)	\$30.00
Fitness membership - 6 months	\$225.00
Fitness membership - 12 months	\$425.00
Racquetball courts per hour	\$9.00
Racquetball courts per hour, service area member	\$6.00
Wally ball per hour	\$12.00
<b>Jason Peterson Memorial Ice Rink</b>	
Zammed ice per hour	\$60.00
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	\$75.00
Game 2 hours (with clock and zam between periods)	\$175.00
Game 1.5 hours (with clock and no zam between periods)	\$100.00
Open skate	no charge
<b>Nikiski Community Recreation Center</b>	
Room rental, gym, classroom, multipurpose (hourly base rate)	\$30.00
Room rental with kitchen, gym, classroom, multipurpose (hourly base rate)	\$50.00
Support, hourly (projector, sound system, computer)	\$5.00
Full day (8 hour) room rental, gym, classroom, multipurpose	\$175.00
Full day (8 hour) room rental, gym, classroom, multipurpose with kitchen	\$225.00
Refundable Cleaning Deposit	\$100.00
Gym floor covering (must provide labor)	\$100.00
Dance floor	\$100.00
Gym equipment	\$25.00
Gym use, per participant	\$1.00
Gym use, family limit	\$5.00
Teen center, per participant	\$1.00
Teen center, annual membership	\$75.00
Teen night, per participant	\$2.00
Teen dance, per participant	\$2.00-\$5.00
Spinning class	\$5.00
Spinning class punch card (10 punches)	\$45.00
Spinning class punch card (5 punches)	\$22.50
Arts n Craft class, per class	\$3.00
Arts n Craft class, punch class (10 punches)	\$25.00
Full Swing Golf per hour (Monday-Thursday)	\$20.00
Full Swing Golf per hour (Friday-Saturday)	\$24.00
Skate Park, daily	\$1.00
Skate Park - Summer pass (includes ID)	\$10.00
<b>Summer Camp</b>	
Summer pass, eight weeks	\$200.00
Summer pass, eight weeks (two or more children)	\$175.00

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees  
Effective 07/01/2018**

FY19 Assembly Adopted fee

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Daily rate	\$16.00
Per Activity	\$4.00
Punch Card (day punches - good for 6 camp days)	\$75.00

**Sports Leagues**

Flag football (4th - 8th grade)	\$30 - \$40
Youth basketball (1st - 6th grade)	\$30 - \$40
Women's basketball	\$40 - \$50
Youth volleyball (4th - 6th grade)	\$30 - \$40
Adult volleyball	\$40 - \$50
Adult dodge ball	\$30 - \$40
Adult kickball	\$30 - \$50
Adult flag football	\$30 - \$50
Youth hockey (Nikiski)	\$40.00
Youth hockey (USA Hockey)	\$45.00

**Community events**

Community garage sale, per space	\$10.00
Craft fair, per space	\$10.00
Geocache events	varies
Family fund event, booth space	\$25-\$35
Walleyball & Volleyball tournaments	varies
5K Fall Costume Run/Fun Run	varies
Howl O' Ween Dog Costume Contest	\$5/entry
Turkey Hoop Shoot	varies
Dodgeball/Disc Golf Tournaments	varies
Nikiski Pool Pumpkin Plunge	varies
World's Largest Swimming Lesson	varies
Idita-Swim Challenge	\$20.00
Nikiski Pool "Hop n Splash" Easter Event	varies
Community Dances	varies

The North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a 3% consumer processing fee for credit card transactions.

**Seldovia Recreational Service Area**

**Sea Otter Community Center**

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Facility Rental, non-profit/civic entity, free public event (hourly)	\$10.00
Facility Rental, non-profit/civic entity, fundraising event (hourly)	\$15.00
Facility Rental, for-profit entity (hourly)	\$15.00
Facility Rental, individual, free public event (hourly)	free
Facility Rental, individual, private event (hourly)	\$15.00
Facility Rental, individual, community education event (hourly)	10% of receipts
Cleaning fee (refundable)	\$50.00
Kitchen use, basic	included in rental
Kitchen use, extensive	\$20.00

## CHART OF ACCOUNTS (FY2019)

### **Personnel Services - 40XXX**

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

### **Supplies & Materials – 42XXX**

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.
- 42120 Computer Software:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue.

- 42230 Vehicle/Equipment Fuel:** Gasoline/diesel used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.
- 42263 Training Supplies:** Video tapes, fluids, manikins, slides/photos, building materials and provider cards.
- 42310 Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies. These items should be fully consumed during project or end up as a component in the final product.
- 42360 Vehicle Repair & Maintenance Supplies:** All repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.
- 42410 Small Tools & Equipment:** Small tools, minor machinery and equipment and furniture with a cost of less than \$1,000.00.
- 42960 Recreation Supplies:** Supplies used for recreational or fitness programs.

### **Services – 43XXX**

- 43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 Audit Services:** Fees for annual audit of Borough and Service areas.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.
- 43015 Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements including web-based software subscriptions. To cover licensing, maintenance and support.

## **CHART OF ACCOUNTS (FY2019)**

- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions. Mayor approval required.
- 43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
- 43100 Land Management Program Services:** Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (for Land Management Division use ONLY).
- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.

## CHART OF ACCOUNTS (FY2019)

**43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.

**43920 Dues and Subscriptions:** Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.

**43931 Recording Fees:** Fees to record land sales and transfers of property.

**43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.

**43933 Collection Fees:** Escrow charges on payment contracts.

**43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.

**43952 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.

**43951 Dust Control:** Dust control program on roads within the Roads Service Area system.

**43960 Recreational Program Expenses:** Services utilized in providing recreational services.

**43999 Contingency:** Amount for emergency or unexpected outflow of funds.

**45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.

**49125 Remodel:** Office Renovations

**49311 Design:** New building design.

**49313 Reimbursable:** Reimbursed fees paid to architects/engineers.

**49424 Surveying:** Survey costs on new construction.

**49433 Plan Reviews/Permit Fees:** Fees paid for the review of plans for compliance with fire and building codes.

### **Debt Services – 44XXX**

**44010 Principal on Bonds:** Principal payments on bonds and note payables.

**44020 Interest and fees on Debt:** Interest and fees on payments on bonds and note payables.

### **Capital Outlay – 48XXX**

**48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).

**48120 Office Equipment:** Includes typewriters, copy machines, communication equipment, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).

**48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.

**48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.

**48513 Recreational Equipment:** Recreational/Physical fitness equipment with a cost of \$5,000 or more.

**48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).

**48515 Medical Equipment:** Purchase of medical equipment costing \$5,000 or more (each item).

**48516 Hospital Equipment:** Purchase of hospital equipment costing \$1,000 or more (each item.)

**48520 Storage Equipment/units:** Purchase of storage containers/units costing more than \$5,000.

**48521 Playground Equipment:** Purchase of playground equipment costing more than \$5,000.

**48522 Surveillance Equipment:** Purchase of surveillance equipment costing more than \$5,000.

**48610 Land Purchase:** Land purchases.

**48620 Building Purchase:** Buildings purchases.

**48630 Improvements Other Than Buildings:** Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.

**48710 Minor Office Equipment:** Capital office machines/equipment and communication equipment costing less than \$5,000 with a life of more than one year.

**48720 Minor Office Furniture:** Capital furniture, furnishings and cabinetry costing less than \$5,000 with a life of more than one year.

## **CHART OF ACCOUNTS (FY2019)**

**48740 Minor Machinery and Equipment:**

Machinery and equipment costing less than \$5,000 with a life of more than one year.

**48750 Minor Medical Equipment:**

Medical equipment costing less than \$5,000 with a life of more than one year.

**48755 Minor Recreation Equipment:**

Fitness equipment (Recreational/Physical) costing less than \$5,000 with a life of more than one year.

**48760 Minor Fire Fighting/Rescue Equipment:**

Firefighting equipment and rescue equipment costing less than \$5,000, with a life of more than one year.

**49101 Construction:**

Costs associated with new construction or major remodel.

### **Transfers – 50XXX**

**50\*\*\* Interfund Transfers:** Transfer of funds from one fund to another. \*\*\* denotes receiving fund number.

### **Interdepartmental Charges – 6XXXX**

**60000 Charges (To) From Other Depts.:**

Interdepartmental charges.

**61990 Admin. Service Fee:**

Fees charged to cover portion of costs associated with providing general government services.

## GLOSSARY OF KEY TERMS

**Accrual Basis** - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

**Adopted Budget** - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly 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 taxations, the narrower term "assess" is substituted.

**Appropriation Ordinance** - The official enactment by the borough assembly establishing the legal authority for the borough 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 borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Assessment Roll** - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

**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.

**Automatic Aid:** A plan developed between two or more fire departments for immediate joint response on first alarms. Defines area of response and defines what will respond, including initial response vehicle and manning.

**Available Fund Balance** - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**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 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 borough's administrative staff to present a comprehensive financial program to the borough assembly. 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 years' 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.

**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

## **GLOSSARY OF KEY TERMS**

estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

**Capital Projects** - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Capital Projects Funds** – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

**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.

**Comprehensive Annual Financial Report (CAFR)** - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and 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 borough receives primarily from an outside company.

**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 borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

**Depreciation** – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

**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 borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the 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 as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

**Expenditure** - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

**Expenses** - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

**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 individuals, 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.

## **GLOSSARY OF KEY TERMS**

**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 borough'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 buildings and land.

**Foreclosure** - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

**Function** - A group of related activities aims at accomplishing a major service for which a government is responsible.

**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** - The difference between fund assets and fund liabilities of governmental and similar trust funds.

**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 fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

**General Fund** - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is 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 Principles (GAAP)** - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP

encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under 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, or shared revenues or payments in lieu of taxes.

**Internal Service Fund** - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

**Investment** - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

**Landfill Closure/Postclosure** - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

**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.

## **GLOSSARY OF KEY TERMS**

**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 there, 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 (revenues and expenses).

**Mill** - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

**Mill Rate** - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

**Modified Accrual Basis of Accounting** - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Mutual Aid:** Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity of each other.

**Non-Departmental** - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

**Ordinance** - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. 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** - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund 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.

**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 paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

**Program** - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**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. Proprietary fund types used by the borough include the enterprise and internal service funds.

**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 the fiscal year are called encumbrances.

**Replacement Cost** - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

**Retained Earnings** - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

## **GLOSSARY OF KEY TERMS**

**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 are classified as 'other financing sources' rather than as 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.

**Sales Tax** - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

**Self-Insurance** - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

**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.

## Acronyms

<b>AAAO</b>	Alaska Association of Assessing Officers
<b>AAMC</b>	Alaska Association of Municipal Clerks
<b>ACA</b>	Affordable Care Act
<b>ACLS</b>	Advanced Cardiac Life Support
<b>ADA</b>	Americans with Disabilities Act
<b>ADEC</b>	Alaska Department of Environmental Conservation
<b>AGFOA</b>	Alaska Government Finance Officers Association
<b>AKDOT/PF</b>	Alaska Department of Transportation/Public Facilities
<b>AML</b>	Alaska Municipal League
<b>BOA</b>	Board of Adjustments
<b>BOE</b>	Board of Equalization
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CBA</b>	Collective Bargaining Agreement
<b>CES</b>	Central Emergency Services
<b>CIP</b>	Capital Improvement Projects
<b>CIRCAC</b>	Cook Inlet Regional Citizens Advisory Council
<b>CPGH</b>	Central Peninsula General Hospital
<b>CPEMSA</b>	Central Peninsula Emergency Medical Service Area
<b>DEPTS</b>	Departments
<b>EDD</b>	Economic Development District
<b>EMS</b>	Emergency Medical
<b>EMT</b>	Emergency Medical Technician
<b>EOC</b>	Emergency Operation Center
<b>EPA</b>	Environmental Protection Agency
<b>ETT</b>	Emergency Trauma Technician
<b>FEMA</b>	Federal Emergency Management Agency
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information Systems
<b>GRM</b>	Government Revenue Management
<b>HBF</b>	Homer Baling Facility
<b>HR</b>	Human Resources
<b>IAAO</b>	International Association of Assessing Officers
<b>IIMC</b>	International Institute of Municipal Clerks
<b>IT</b>	Information Technology Department
<b>KES</b>	Kachemak Emergency Services
<b>KPB</b>	Kenai Peninsula Borough
<b>KPTMC</b>	Kenai Peninsula Tourism Marketing Council
<b>LEPC</b>	Local Emergency Planning Committee
<b>LNG</b>	Liquid Natural Gas
<b>NACO</b>	National Association of Counties
<b>NFSA</b>	Nikiski Fire Service Area
<b>NPRSA</b>	North Peninsula Recreation Service Area
<b>OEM</b>	Office of Emergency Management
<b>PACS</b>	Picture Archiving and Communication System
<b>PERS</b>	Public Employees Retirement System
<b>RIAD</b>	Road Improvement Assessment District
<b>RIM</b>	Records and Information Management Program
<b>RC</b>	River Center
<b>ROW</b>	Right-of-Way
<b>SBA</b>	Small Business Administration
<b>SBCFSA</b>	Seward Bear Creek Flood Service Area
<b>SPH</b>	South Peninsula Hospital
<b>TFR</b>	Transfer
<b>USGS</b>	United States Geological Survey

## Tax Exemptions

**\$10,000 Volunteer Firefighter/EMS Provider** – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. Also recognized by Seward, Homer and Kachemak cities.

**Homeowner** - Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of \$50,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, Seldovia do not recognize this exemption; the City of Homer recognizes a \$20,000 exemption.

**\$100,000 Personal Property** – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles, aircraft and watercraft.

**\$300,000 Senior Citizen** - Available to any Borough resident, who is at least 65 years old, owns and occupies their home as their primary residence and permanent place of abode, and qualifies for a PFD. The State exempts up to \$150,000 of their total assessment. The Borough exempts an additional \$150,000. If a senior citizen lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

**Agriculture Deferment** - Mandated by the State of Alaska, this deferment is available to people whose farmlands produce a minimum of 10% of their annual income. Qualifying property shall be assessed on the basis of full and true value for farm use.

**ANCSA Native** - Exempts property deeded to Alaskan native corporations under the Alaska Native Claims Settlement Act.

**Cemetery** - Exempts properties owned by a non-profit entity and used exclusively for cemetery purposes.

**Charitable** - Exempts properties owned by non-profit organizations that are used exclusively for charitable purposes.

**Community Purpose** - Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

**Conservation Easement Deferment** - To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

**Disabled Resident** - Available to any disabled resident who has been determined to be totally disabled by the US Social Security Program or other government alternative to Social Security. Qualified applicants receive a tax credit up to \$500 of borough tax and \$250 of City of Kenai tax.

**Disabled Veteran** - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more. The State exempts up to \$150,000 of their total assessment. The borough exempts the remainder. If a disabled veteran lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

**Economic Development Property** - Exempts up to 50% of the assessed value (general fund levy only) of property that is used for economic development for 5 years (effective FY2020).

**Electrical Cooperative** - Exempts property held by electricity producing cooperatives.

**Government** - Completely exempts all City, Borough, State, and Federal properties from taxation.

**Habitat Protection** - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated rivers within the borough. One half of the tax on land for 3 years following completion of the approved project or until all costs are recovered, whichever comes first.

**Hospital** - Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

## Tax Exemptions

**Housing Authority** - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

**Mental Health Trust** - Exempts Mental Health Trust property from taxation as a branch of state government.

**Multi Purpose Senior Center** – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

**Native Allotment** - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

**Religious** - Exempts properties owned by non-profit organizations that are used exclusively for nonprofit religious purposes.

**River Restoration and Rehabilitation** – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

**Educational** – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

**Vessel Exclusion** - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

**Armed Forces Organization** - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

**University** - Exempts property owned by the University of Alaska as a branch of state government.

## **Miscellaneous Demographics**

### **Area**

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

### **Population**

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of July 2017 is estimated at 58,024, a 4.8% increase from the 2010 Census.

### **Median Age**

The KPB's median age increased from 36.3 years, as of the 2000 census, to 40.6 years as of the 2010 census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census. The KPB median age is estimated at 40.6 years.

### **Median Income**

The most current information on median income from the State of Alaska DOL & WD, is for 2013, when the Alaska per capita personal income was \$50,150 and the KPB per capita personal income was \$48,485, while the U.S. per capita personal income was \$44,765.

### **Unemployment Rate**

The KPB's annual average employment data for 2016 is as follows: average labor force 26,658; average number employed 23,214; the average number unemployed 3,444 for an unemployment rate of 8.6%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. New oil and gas discoveries have helped ward off expected employment declines. Oil and gas are of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

### **Education**

The Kenai Peninsula Borough School District consists of 44 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with fewer than 100 students and various combinations of age groupings. The student population is approximately 8,778 and the school bus system transports over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

# Kenai Peninsula Borough

## Property Tax Rates

### Direct and Overlapping Governments

#### Last Ten Fiscal Years

Fiscal Year	Borough wide		Overlapping Rates (2)											
	Maximum rate (1)	Approved rate (1)	City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
			Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)
2008	8.21	5.50	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2009	8.27	4.50	4.50	2.30	1.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2010	8.24	4.50	4.50	2.30	1.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95
2011	8.40	4.50	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	3.12	0.50	1.65	2.47
2012	8.40	4.50	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	1.15	2.67
2013	8.40	4.50	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2014	8.40	4.50	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.50	2.67
2015	8.33	4.50	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2016	8.17	4.50	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2017	8.29	4.50	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.73

(1) The Borough's General Fund maximum mill rate and approved rate.

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals

(3) The mill rate for the special district, the Post Secondary Fund, was combined into the Operating fund mill rate

**Sources:**

(4) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.

(5) Data provided by the City Clerk's Office for each respective City.

**Kenai Peninsula Borough**  
Ratios of Outstanding Debt by Type and Per Capita  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Discretely Presented Component Units (1)				General Bonded Debt Per Capita (2) (3)						
	General Obligation Bonds (Area-Wide) (Net of premiums/dischnts/adjustments)	General Obligation Bonds (Service Area) (Net of premiums/dischnts/adjustments)	General Obligation Bonds (Net of premiums/dischnts/adjustments)	Capital Leases/Notes payable	Total	General Bonded debt as a percentage of total Personal Income (4)	General Bonded Debt as a percentage of Estimated actual value of taxable property (6)(area wide)	Area-Wide	Central Emergency Services	Bear Creek Fire Service Area	South Peninsula Hospital	Central Peninsula Hospital	Service Area		
2008	\$ 20,174,000	\$ 2,345,000	\$ 66,998,700	\$ 1,109,570	\$ 90,627,270	5.06%	1.57%	\$ 381	\$ 115	\$ -	\$ 1,893	\$ 1,290	\$ -		
2009	17,904,000	2,260,000	64,201,793	754,730	85,120,523	4.34%	1.33%	338	116	-	1,787	1,209	-		
2010	20,526,000	2,170,000	61,319,887	385,079	84,400,966	3.93%	1.24%	383	111	-	1,716	1,153	-		
2011	34,036,000	2,075,000	58,322,981	631,745	95,065,726	4.43%	1.38%	614	113	-	1,604	1,070	(5)		
2012	30,730,000	1,975,000	-	-	32,705,000	1.24%	0.46%	545	88	-	-	-	-		
2013	26,820,000	3,085,000	-	-	29,905,000	1.08%	0.41%	473	83	793	-	-	-		
2014	45,055,000	2,940,000	-	-	47,995,000	1.74%	0.64%	792	78	770	-	-	-		
2015	41,820,000	2,685,000	-	-	44,505,000	1.49%	0.57%	732	68	744	-	-	-		
2016	39,340,000	4,985,000	-	-	44,325,000	1.45%	0.54%	681	158	714	-	-	-		
2017	42,195,000	4,740,000	-	-	46,935,000	1.54%	0.54%	727	150	685	-	-	-		

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

(1) For fiscal years 2003-2011 Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas, not the Primary Government.  
(2) Other Governmental Fund-type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.

(3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area-Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.

(4) Personal income data is provided by the Bureau of Economic Analysis, <http://www.bea.gov>.

(5) In fiscal year 2012 the Borough adopted GASB Statement 61, which changed accounting and financial reporting for CPH and SPH.

(6) Assessed values were previously presented as Business-Type Activities, a Blended Component units.

These units were previously presented as Business-Type Activities, a Blended Component units.

It does not include those values/exemptions provided by federal or state requirements.

Population data can be found in Table XIV

**Kenai Peninsula Borough**  
 Assessed Value and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
 (in thousands of dollars)

Fiscal Year	Assessed Values (1)				Tax Exempt Values (1)			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real	Oil & Gas	Personal Property	Real	Personal	Real	Personal			
	Total estimated actual value of property less mandatory federal and state									
2008	\$ 5,771,711	\$ 607,052	\$ 224,479	\$ 374,395	\$ 27,938		\$ 5,369,378	5.50	93.03%	
2009	6,389,338	635,272	220,272	394,457	28,124		5,966,757	4.50	93.39%	
2010	6,832,859	703,063	245,915	434,556	29,205		6,369,098	4.50	93.21%	
2011	6,875,572	713,954	259,714	451,127	30,914		6,393,531	4.50	92.99%	
2012	7,137,074	698,991	257,619	472,878	30,955		6,633,241	4.50	92.94%	
2013	7,229,051	810,065	286,399	480,530	32,511		6,716,010	4.50	92.90%	
2014	7,484,667	989,766	292,407	492,565	31,906		6,960,196	4.50	92.99%	
2015	7,797,117	1,142,158	324,853	826,802 (2)	32,999		6,937,316	4.50	88.97%	
2016	8,189,350	1,224,525	339,478	876,966	33,986		7,278,398	4.50	88.88%	
2017	8,752,156	1,467,353	368,985	902,055	34,392		7,815,709	4.50	89.30%	

Note: Borough code requires a revaluation of all property no less than every 5 years; current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included.

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

(2) Increase in real property exempt amount due to increase of residential exemption from \$20,000 to \$50,000 in FY15.

**Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department. Does not include federal and state exempt property.

**Kenai Peninsula Borough**  
Principal Property Taxpayers  
Current and Nine Years Ago

Taxpayer	2017			2008		
	Taxable Assessed		Percentage of Total Taxable Assessed	Taxable Assessed Value		Percentage of Total Taxable Assessed
	Value	(1) Rank	Value	(1) Rank	Value	
Hilcorp Alaska, LLC	\$ 622,562,420	1	7.97%	\$ -	-	-
Furie Operating Alaska, LLC	241,282,460	2	3.09%	-	-	-
ConocoPhillips, Inc.	234,454,147	3	3.00%	167,593,162	2	3.12%
Tesoro Alaska	226,638,711	4	2.90%	179,655,937	3	3.35%
Cook Inlet Natural Gas Storage AK, LLC	110,934,905	5	1.42%	-	-	-
Harvest Alaska	94,073,790	6	1.20%	-	-	-
Cook Inlet Energy, LLC	88,844,840	7	1.14%	-	-	-
Alaska Pipeline	75,883,436	8	0.97%	-	-	-
Alaska Communications Systems	73,626,771	9	0.94%	-	-	-
Enstar Natural Gas	46,774,635	10	0.60%	-	-	-
Union Oil/Unocal	-	-	-	196,984,820	1	3.67%
Marathon Oil Co.	-	-	-	116,871,260	4	2.18%
BP Exploration Alaska, Inc.	-	-	-	72,223,458	5	1.35%
ACS of the Northland, Inc.	-	-	-	62,074,266	6	1.16%
Agrium US, Inc.	-	-	-	48,783,310	7	0.91%
XTO Energy, Inc.	-	-	-	44,130,000	8	0.82%
Kenai Kachemak Pipeline	-	-	-	41,813,070	9	0.78%
Fred Meyer	-	-	-	19,266,051	10	0.36%
	<u>\$ 1,815,076,115</u>		<u>23.23%</u>	<u>\$ 949,395,334</u>		<u>17.70%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2017 and FY2008 respectively.

\$ 7,815,709,000

\$ 5,369,378,000

**Kenai Peninsula Borough**  
Demographic and Economic Statistics  
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income - Borough (in thousands) (3)	Per Capita Personal Income - Borough (3)	Per Capita Personal Income - Alaska (3)	Median Age (2)	School Enrollment (5)	Unemployment Rate (2)	Number of Employed (2)
2008	52,990	\$ 2,029,492	\$ 38,097	\$ 43,723	39.2	9,250	7.60%	23,775
2009	52,990	2,275,285	42,406	47,791	39.2	9,256	7.80%	24,226
2010	53,578	2,307,583	42,112	46,834	39.4	9,145	9.80%	24,187
2011	55,400	2,432,959	43,780	48,614	40.6	8,978	10.00%	24,212
2012	56,369	2,627,069	46,600	51,405	40.6	8,922	9.50%	24,675
2013	56,756	2,770,353	48,636	52,638	41.4	8,886	8.60%	25,013
2014	56,862	2,759,412	48,351	51,416	40.0	8,756	8.00%	25,604
2015	57,147	2,981,871	51,734	54,582	40.5	8,826	7.80%	25,797
2016	57,763	3,056,190	52,639	56,147	40.0	8,788	7.80%	25,449
2017	58,060	3,056,190 (4)	52,639 (4)	56,147 (4)	40.6	8,785	8.20%	24,972

**Sources:**

- (1) Alaska Department of Labor estimates as of July 1 of each fiscal year.
- (2) Data is provided by the State of Alaska Department of Labor and is the annual rate for 12 months ending December of the prior calendar year. The Alaska Department of Labor amends every month the unemployment rate data for the previous month and again at the end of every calendar year. Some prior fiscal years have been updated to match updated statistical reported information.
- (3) Data is provided by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) and is for the 12-month period ending December of the prior calendar year.
- (4) Calendar year 2016 data currently unavailable from BEA.
- (5) Information provided from the Kenai Peninsula Borough School District.

As shown above, the unemployment rate went up during FY2010; however, the actual number of employed stayed approximately the same as FY2009. The rise in the unemployment rate was due to the number of individuals from the lower 48 States moving into the area looking for work.

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