

KENAI PENINSULA BOROUGH ALASKA



Todd Sherwood

MAYOR PROPOSED

**FY2024
ANNUAL BUDGET
JULY 1, 2023 TO JUNE 30, 2024**

**PETER A. MICCICHE
BOROUGH MAYOR**

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2023

PETER A. MICCICHE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

BRANDI HARBAUGH
DIRECTOR OF FINANCE

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2024**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

<u>ASSEMBLY MEMBERS</u>	<u>DISTRICT</u>	<u>TERM EXPIRES</u>
Brent Johnson	7 – Central	2025
Tyson Cox	4 – Soldotna	2025
Brent Hibbert	1 – Kalifornsky	2024
Richard Derkevorkian	2 – Kenai	2023
Peter Ribbens	3 – Nikiski	2025
Bill Elam	5 – Sterling/Funny River	2023
Cindy Ecklund	6 – East Peninsula	2024
Lane Chesley	8 – Homer	2023
Mike Tupper	9 – South Peninsula	2024

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

Peter Micciche
Borough Mayor

DATE: May 2, 2023

TO: Brent Johnson, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

Kenai Peninsula Borough Assembly Members and Residents,

Creating a responsible FY2024 budget has been hard work for an Administration with the unprecedented task of walking into the budget process mid-stream. We have worked hard to arrive at this point. We've attempted to put ourselves into the shoes of the typical Kenai Peninsula Borough taxpayer while planning for an affordable borough well into the future. We believe that this budget strikes that balance. We will remain available for discussions with members of the assembly and borough residents as we work together through this process toward a final FY2024 budget.

Key Budget Principles

The FY2024 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:

- A transparent budget that ensures the public that we understand the value of their tax revenue participation in the Kenai Peninsula Borough government. In other words, a budget where we put ourselves in the shoes of the taxpayer.
- Returning to a balanced budget philosophy for the first time in 6 years in the boroughwide budget and over 10 years for the General Fund.
- Returning to a financially sustainable revenue and spending curve (based on 10-year projections) after 2 years of unsustainable budget increases.
- Basic, quality services will be maintained at current levels and will be adequately funded with a disciplined focus on efficiency and cost-control.
- Program cost will be developed to reflect a true picture of the cost of operations.
- Revenues are conservatively estimated at realistic to guarded optimistic levels.
- Fees for services will be directly reflective of the cost of services provided.
- The recommended budget will comply with provisions of Alaska Statutes and Borough Code.

Goals & Objectives

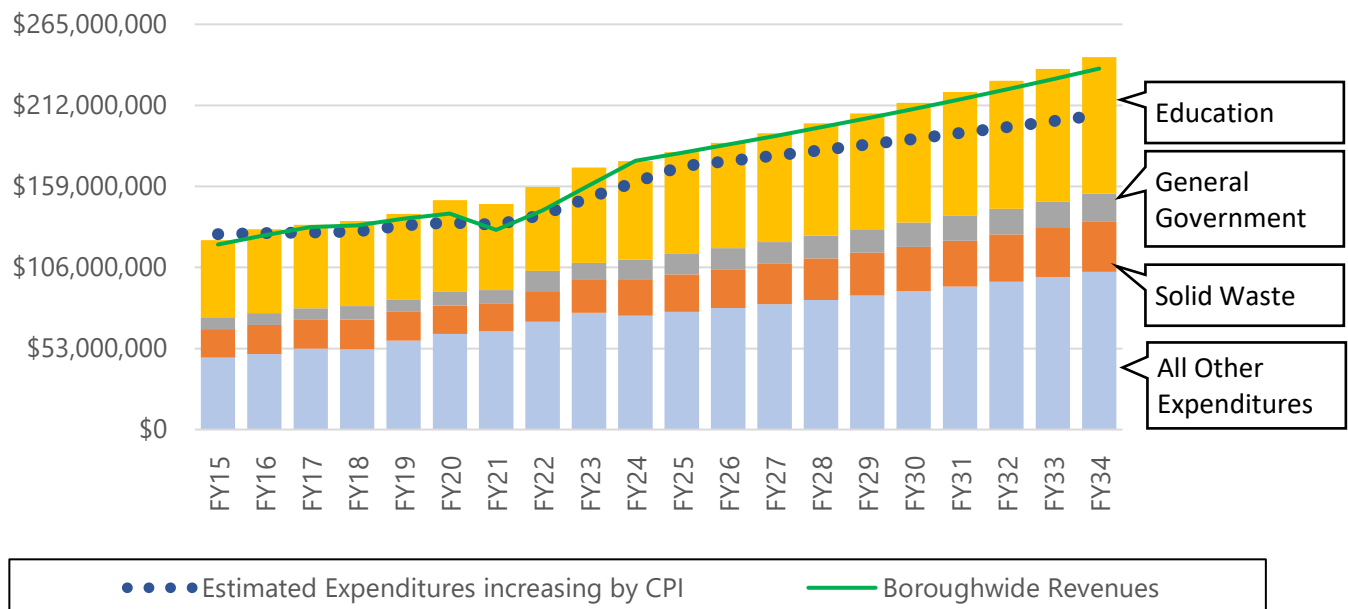
The Borough's major budgetary goals for FY2024 include:

- A mill (tax) rate reduction that relieves many taxpayers of a portion of the increase in valuations on their real property, yet still ensures that the General Fund's ending balance remains strong.
- A level of local educational funding that borough residents can reasonably afford and sustain.
- A quality capital and operational maintenance program ensuring the continued use and economic value of borough assets to avoid the added cost of deferred maintenance.

- A renewed effort to work with service area boards and residents to understand and support the needs of the Borough Service Areas at the lowest cost possible to their residents.
- 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, while thoughtfully and efficiently organizing departments.
- A re-balancing of expenditures to revenue sources in the Borough's General Fund for long-term sustainability.
- Stabilization of the borough's financial condition including compliance with the borough's fund balance policy.

It is a primary goal of this Administration to maintain a balanced budget this year and in future years where boroughwide expenditures decrease; or increase by an amount equal to or less than the Anchorage Consumer Price Index (CPI). Per the graph below the Kenai Peninsula Borough has shown increases in the boroughwide expenditure budget from FY2015 to FY2021 that were above the changes in CPI. In FY2022 and FY2023 the borough expenditures increased by 7.57% and 8% respectively (two-year total of 15.57% total) creating an incline in the forecasted expenditure curve that is not sustainable based on the revenues forecasted for the next ten years. Unsustainable budgets result in eventually unaffordable mill and tax rates for our borough residents. This budget is attempting to correct that condition for current and future borough taxpayers by returning to a sustainable trend. This budget increases by only 2.55%, which is below the CPI in spite of a (6%) increase in labor costs negotiated in the first quarter of CY2023. In order for the Kenai Peninsula Borough to maintain a sustainable expenditure budget based on the forecasted revenues and remain affordable to Kenai Peninsula individuals and families, the borough must assert fiscal discipline and maintain an equivalent expenditure trajectory to the CPI, in the next ten fiscal years. Onetime funding and inconsistent revenue streams should not be utilized for ongoing operations, but rather capital or isolated programs that are not expected to continue beyond the current period. Other factors that affect overall expenditures and obligations of the borough, are unexpected incidents and disasters, of which the borough maintains a minimum fund balance policy to protect us from those unexpected expenditures events.

Boroughwide Revenues and Expenditures FY2015 through Projected FY2034



Major budget issues/highlights

- FY2024 proposed state legislation was considered during the preparation of the FY2024 budget which includes continued funding for the School Bond Debt Reimbursement, a likely increase in the Base Student Allocation (BSA), PERS/TRS on behalf payments consistent with the Alaska Retirement Management Board recommendation, and strong funding for Community Assistance, fisheries business tax, resource landing tax and commercial vessel passenger tax payments.
- Operational funding for the School District: The largest component of the borough's budget is the contribution the borough makes to fund 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 \$31,077,517 and the maximum amount is \$54,753,114. The amount the Borough has appropriated for FY2024 is \$54,753,114. The projected number of students for FY2024 is 8,450 and the Borough's funding per student is approximately \$6,479.

Total funds provided for school purposes are \$63.7 million; the Borough portion is \$61.9 million and the State of Alaska is forecasted to provide \$1.8 million for debt reimbursement. Funding provided by the borough, net of the State's contribution for debt service, for school purposes is equivalent to 6.34 mills. Sales tax revenue is expected to cover \$47 million, which represents a .01% increase in sales tax revenue from the Forecast amount of sales tax revenue anticipated for FY2023; the balance of funding of \$14.9 million (equivalent to 1.53 mills) comes from property taxes, federal and state revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 64% of the Borough's General Fund budget.

- Quality public services require adequate facilities that are suitable for their use and deferred maintenance creates additional cost over and above adequate maintenance. The budget includes a continued effort to address the borough's major maintenance and capital facility needs. The proposed FY2024 budget provides a \$100,000 transfer to the general government capital project fund and \$4.0 million to the school facilities capital project fund to address the borough facilities' (including school district buildings, all of which the borough owns) major maintenance and capital replacement needs.
- Funding for the Borough's Solid Waste program: A majority of the FY2024 increase is related to inflationary impacts on contractual services in the department. Hauling contracts, ongoing maintenance and operations for all of the solid waste facilities, fuel and supplies are the most impacted categories. The General Fund contribution for FY2024 is budgeted at \$11.4 million. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 11.5% of total General Fund expenditures. The equivalent of 1.17 mills of the Borough's General Fund mill rate of 4.30 mills goes to support the Borough's Solid Waste program.
- The FY2024 budget includes local funding for the Road Service Area Capital Project Fund of \$2.2 million, with consistent transfer amounts of \$2.2 million annually for FY2024-FY2026. Prior to FY2021, grant funds were utilized to support a significant portion of the annual capital project spend to upgrade numerous roads in the Borough, all grant funds have been fully expended shifting the required burden to be supported by local funds, thus property taxes collected through the Roads Service Area mill rate.
- Although significant requests for additional FTEs exist, no FTEs (employees) were added to the General Fund and one mechanic was added to Central Emergency Services. There was also a reduction of ½ an FTE in the General Fund. Therefore, ½ an FTE was added in this FY2024 budget compared to 14.5 FTEs in FY2023. A summary of all position changes for FY2015 to FY2024 can be found on pages 438-39.

Financial Condition Summary

For FY2024, Borough-wide real and personal taxable assessed values increased 9.4%, compared to FY2023 forecast values which increased 15.23% when compared to Actual FY2022 values. 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. Over the last five years, large national and multinational companies have been replaced by independents, which resulted in a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, jackup rigs 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. Assessed values for oil and gas properties increased from \$990 million for FY2014, to \$1.57 billion in FY2024. During this same timeframe, oil production for the borough has decreased from approximately 4.1 million barrels annually to approximately 3 million barrels annually. Since 1988, oil production for the borough has decreased from 15.9 million barrels annually to 3 million barrels annually. The impact to the Borough if the global reduction in the price of gas and oil continues is unknown at this time.

Traditionally the borough's unemployment rate has been 2% to 3% higher than the statewide rate, much of this due to the seasonality of work in the fishing and tourism industry. In FY2020 and FY2021, the Covid-19 worldwide pandemic created temporary increases in unemployment across the nation and in the Borough as high as 17.2% in April 2020. Unemployment rates in the borough have come down to 5.7% as of February 2023 and it is anticipated that unemployment rates will slowly recover and continue to decrease in 2023.

Calendar Year Ending	Unemployment Rate	Increase (Decrease)	Calendar Year Ending	Unemployment Rate	Increase (Decrease)
2015	7.60%	-0.10%	2019	6.10%	-0.90%
2016	8.20%	0.60%	2020	9.50%	3.40%
2017	7.70%	-0.50%	2021	7.33%	-2.17%
2018	7.00%	-0.70%	2022	5.23%	-2.10%

Data is provided by the State of Alaska, Department of Labor and Workforce Development, and reflects the average for the prior 12 months as of December.

Financial Plans

General Fund

Revenues and other financing sources of \$98,401,660 support the FY2024 general fund budget. This total consists of \$43.4 million in property tax revenue, \$47 million in sales tax revenue, \$3.3 million in state revenue, \$3.7 million in federal revenue, and \$915,229 in other revenues and financing sources. Proposed expenditures are less than projected revenues net of a projected lapse; by \$945,629.

Overall expenditures increased \$3.76 million when compared to the original FY2023 adopted budget. Factors impacting the budget for FY2024 are as follows:

- The total amount appropriated for school purposes is \$63.7 million, a \$2.8 million increase when compared to FY2023. Local educational funding for FY2024 includes \$54.75 million for school district operations, \$4.9 million for school related debt service, and \$4.0 million for capital projects. It should be noted that the borough expects to receive \$1.8 million from the State of Alaska under the school debt reimbursement program, which decreases the Borough's expense. In 1964 the Borough citizens voted to implement an areawide sales tax which would be 100% dedicated to funding education. In FY2024, sales tax revenues are estimated to be up \$7.6 million from the FY23 originally anticipated amount, improving the borough's ability to fund education.
- Personnel costs increased \$982,424 or 6.23%; primarily due to the impacts of a newly negotiated collective bargaining agreement offset by a muted increase in healthcare costs as a result of the bargained changes

to the qualified high deductible healthcare plan. There were no new positions added to the General Fund in FY2024.

- Supplies are up by approximately \$44,949 or 23.91% due to inflation on supplies and the supply chain interruptions that continue as a result of the economic and unemployment environment and its impact on GDP.
- Services are up by approximately \$566,588 or 9.27%; which includes; \$296,425 increase in contractual services, \$86,287 increase in annual software costs, \$94,000 increase in special case attorney fees, \$33,895 increase in insurance premiums. Decreases to services include \$30,000 in remote sales tax collection fees, \$47,362 in rents and leases due to a reduction in election related polling site rentals, and a \$20,000 decrease in litigation reports as a result of anticipated leveling of required reports after skipping a foreclosure year as a result of the pandemic.
- Transfers increased approximately \$2.2 million or 2.91%; which includes an increase to the local contribution for schools of \$2.19 million, an increase of \$1.45 million to the School Debt Service Fund as a result of the newly issued Education Bonds, offset by a decrease in the General Fund contribution to the School Capital Project Fund of \$1.25 million.

The FY2024 General Fund property tax rate reduced from 4.50 mills to 4.30 mills. Sales tax revenue for FY2024 is expected to increase slightly over the FY2023 forecasted sales tax amount. The estimated FY2024 sales tax revenue generates the equivalent of 4.81 mills in property tax revenue. State revenues include \$850,000 for Community Assistance (Revenue Sharing) and \$1.8 million for school debt reimbursement representing 70% State of Alaska obligation, a decrease of \$700,000 from FY2023 as a result of a portion of the debt being paid off in FY2023, fish tax of \$500,000, \$50,000 for facility rental, and \$155,000 from co-op distributions. Federal revenues consist of \$3.1 million for Payment in Lieu of Taxes (PILT) receipts, \$500,000 for National Forest Receipts, and a civil defense grant of \$140,000.

Local Contribution for Kenai Peninsula Borough School District:

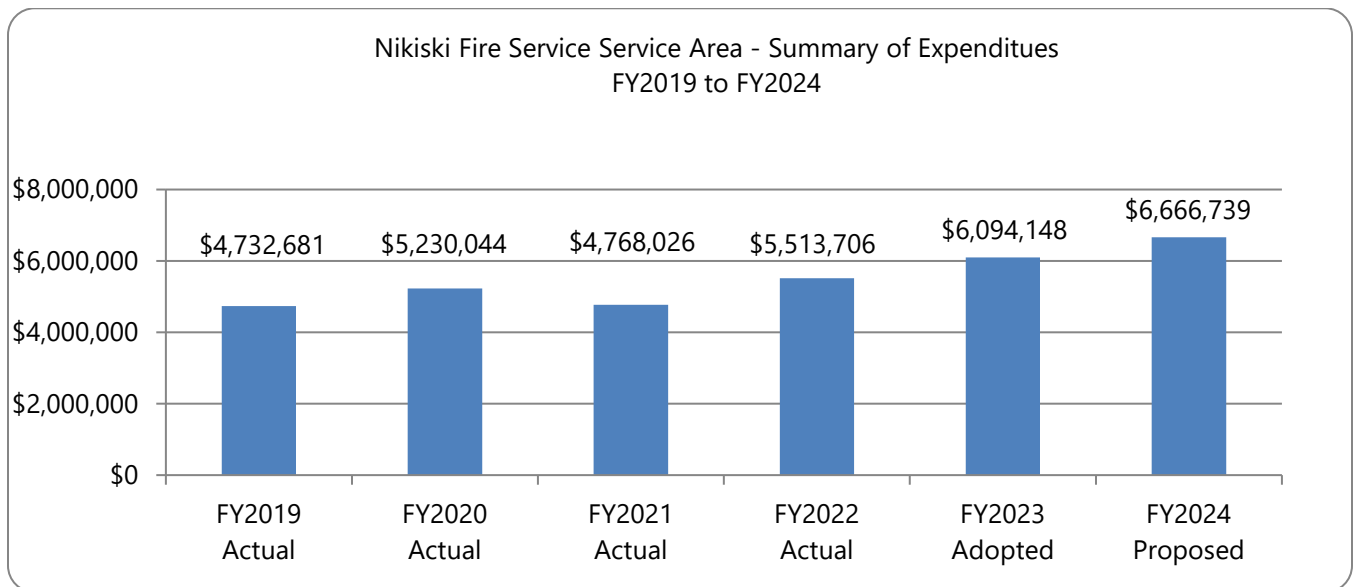
Fiscal Year	Local Contribution	Additional Federal Funding	Total Payments to School District	Increase (Decrease)	Mill Rate Equivalent
2020	\$ 52,512,091	\$ -	\$ 52,512,091	\$ 2,773,659	-
2021	47,888,909	2,111,091	50,000,000	(2,512,091)	(0.30)
2022	48,000,000	2,000,000	50,000,000	-	-
2023	52,564,284	-	52,564,284	2,564,284	0.29
2023	54,753,114	-	54,753,114	2,188,830	0.22

Service Areas and Special Revenue Funds

As a whole, the FY2024 service area budgets increased 3.55% from the FY2023 originally adopted. Selected individual funds are as follows:

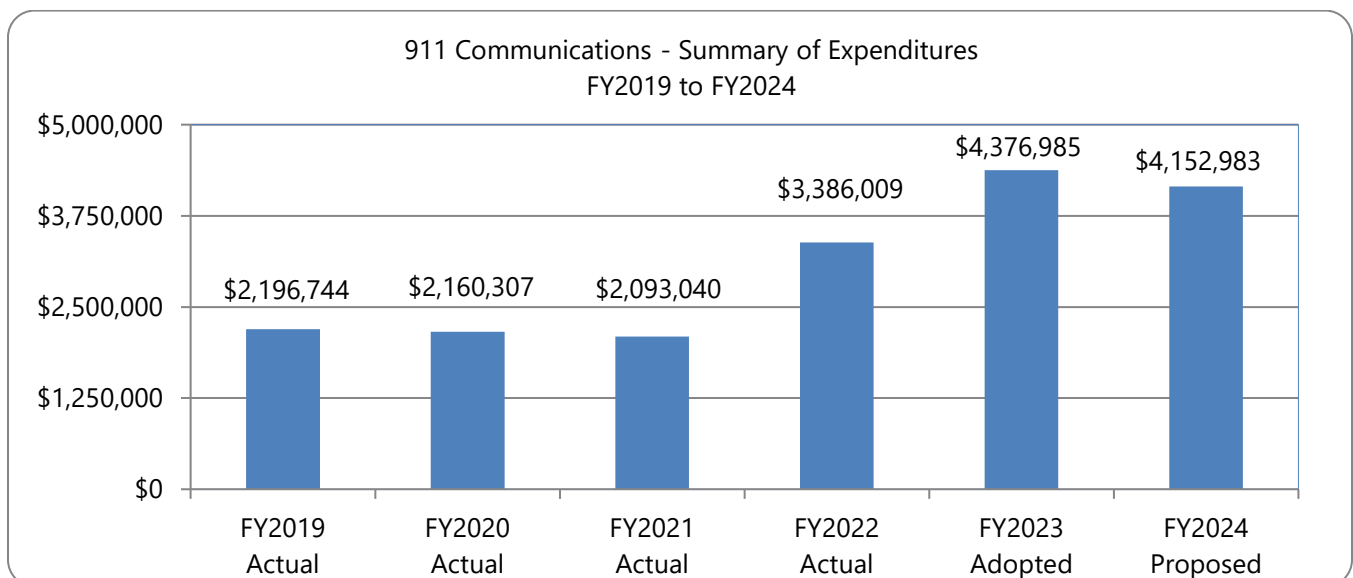
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$572,591 or 9.40% when compared to the prior year. The increase in expenditures is primarily related to increases in personnel overtime hours and collective bargaining agreement obligations in personnel costs, insurance premiums, and building and grounds maintenance offset by decrease to capital outlay. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 86% since FY2013. The mill rate has remained at 2.70 mills since FY2018.



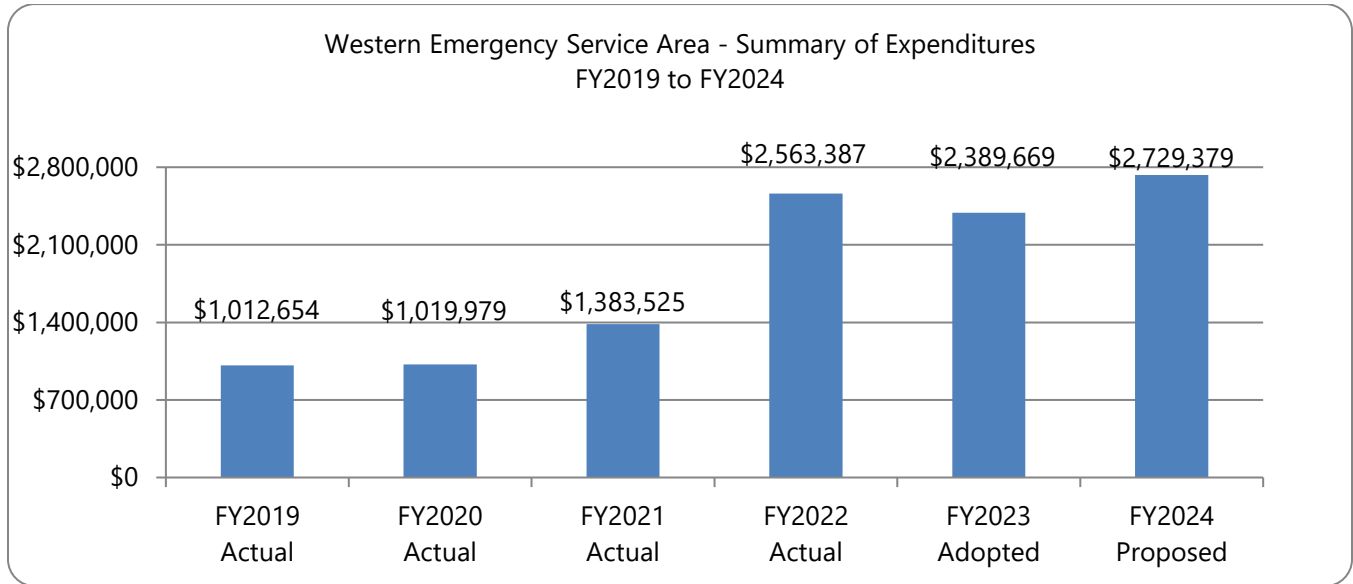
911 Communications

The 911 Communications Center expenditure budget is down \$224,002 or 5.12% as a result of a one-time increase in the capital transfer in FY2023. In 2021 the Center entered into agreements with agencies to provide call taking and other services for a fee. The fee is based on call volume and specific specialized services. As part of the agreement the Center is required to establish a restricted capital reserve fund for replacement of critical infrastructure.



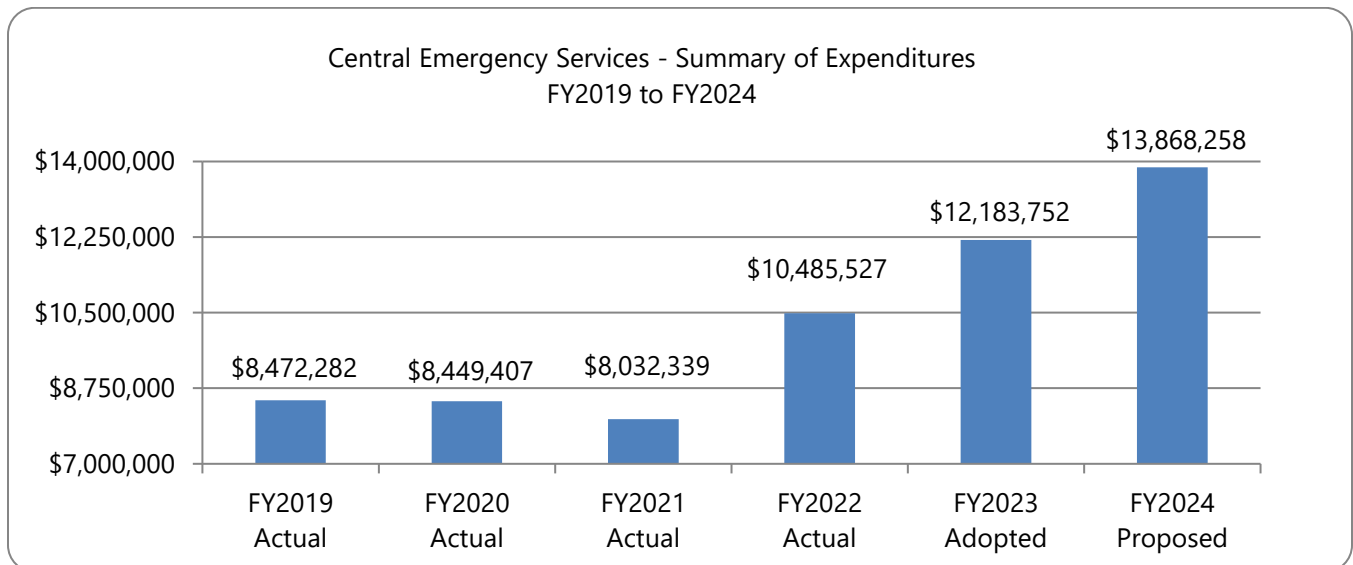
Western Emergency Service Area

The Western Emergency Service Area expenditure budget is up \$339,710 or 14.22% primarily related to increases in personnel overtime hours and collective bargaining agreement obligations in personnel costs. Western Emergency Services also saw increases in property, liability and workers' compensation insurance premium of \$35,998 and a new loan payment for \$92,959 based on a loan agreement with the Land Trust Investment Fund for a \$750,000 land acquisition.



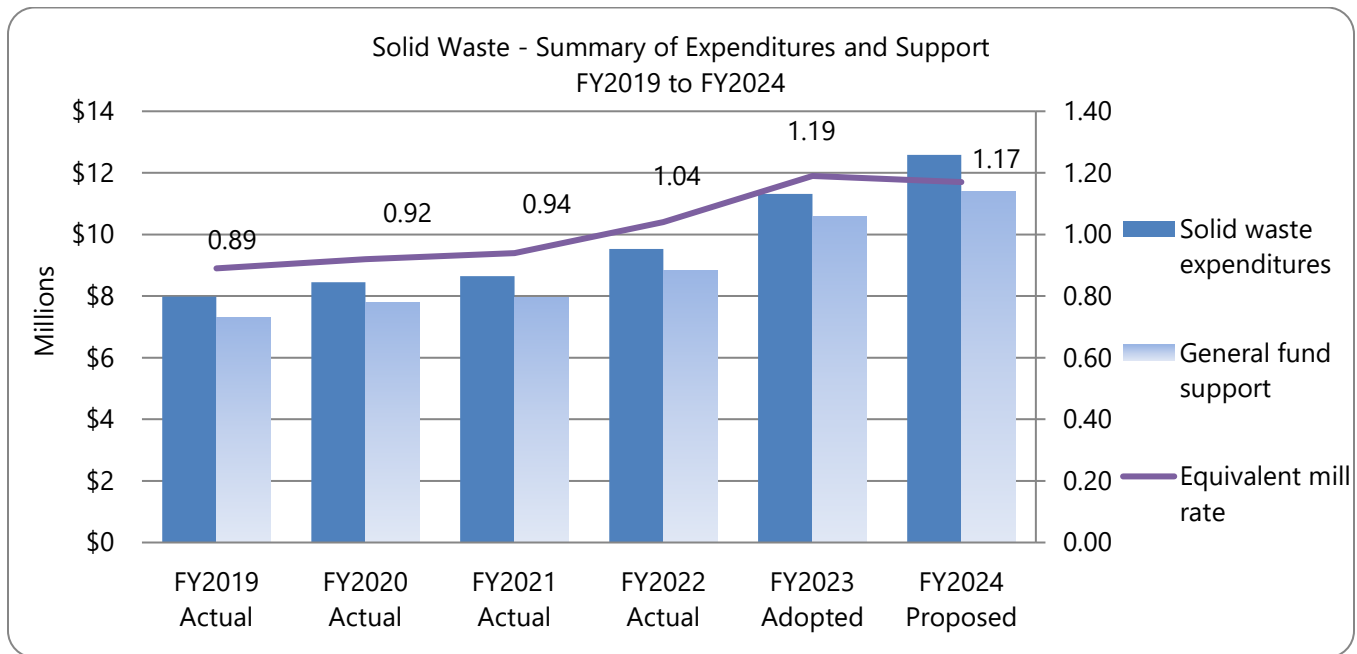
Central Emergency Services

Central Emergency Services expenditure budget is up \$1,684,506 or 13.83% primarily related to the issuance of General Obligation Debt for a new fire station, increases in personnel as a result of adding one mechanic and collective bargaining agreement obligations in personnel costs. Central Emergency Services also saw increases in property, liability and workers' compensation insurance premium of \$117,628 and a new debt payment of \$1,150,125 due to newly issued bonds approved by the voters in October 2022.



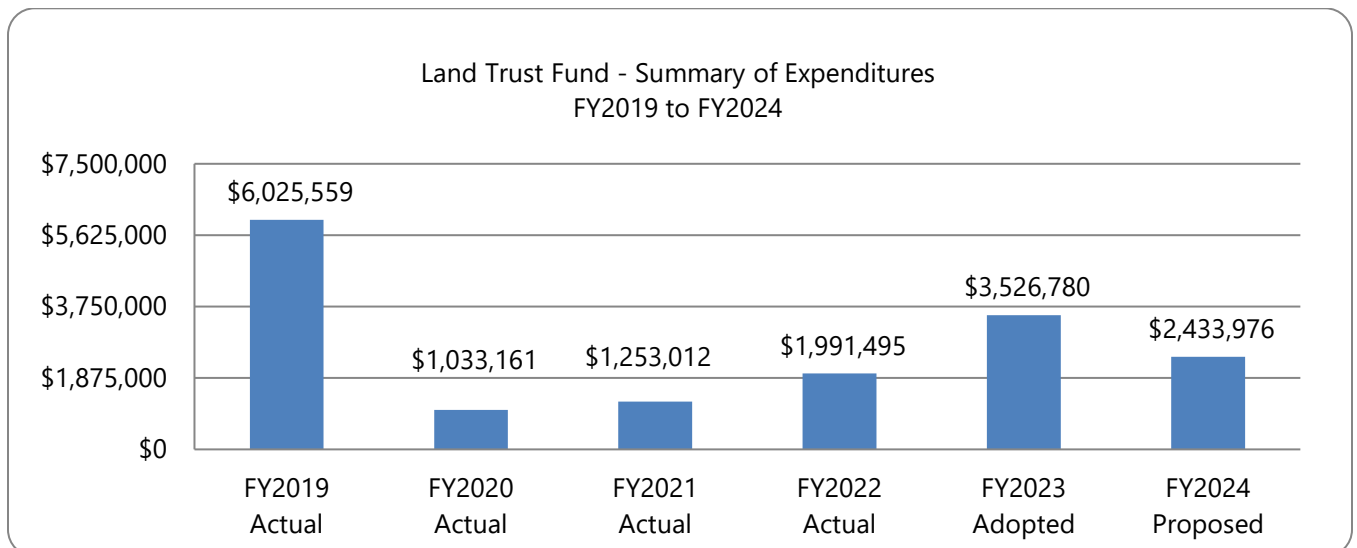
Solid Waste

The Solid Waste expenditure budget is up \$1,267,342 or 11.20% when compared to FY2023 primarily due to increases to hauling and operations & maintenance contracts, ongoing contractual obligations and renewed operations & maintenance contracts that were bid at a higher cost than in previous years. The Borough's General Fund continues to provide the majority of the funding necessary to operate solid waste operations. For FY2024, this amount is \$11,384,528 or approximately 90% of the revenue necessary to fund the solid waste program. There are fee increases proposed for FY2024 that will provide approximate \$1.0 million in support for solid waste operations. The General fund contribution is equal to 1.17 mills or 11.5% of the General Fund budget an increase of .08 mills from the original FY2023 budget.



Land Trust Fund

The Land Trust Fund expenditure budget is down (\$1,092,804) or 30.99% when compared to FY2023 primarily due to a decreased land sale revenue transfer of \$1,081,320 million to the Land Trust Investment Fund to be invested for the purpose of supporting the Land Trust Fund activities in the future.



Capital Projects

The FY2024 Capital Budget includes \$3,775,000 for school district major facility maintenance. Several major school maintenance projects have been accomplished over the past couple fiscal years due to additional capital funding provided. This years' funding provides for projects such as heating ventilation and air conditioning (HVAC), boiler upgrades that will reduce utility costs, security and safety in school facilities, roofs, windows, siding, flooring replacements, electrical and lighting upgrade projects in school facilities. The 911 Communications Center capital budget includes \$64,890 for facility and communications equipment and the Solid Waste Department capital budget includes \$1,470,000 for monofill investigation and design, Homer site repairs and improvements, Central Peninsula security improvements, construction and debris area expansion, clearing and expansion, transfer site design and improvements, and equipment replacement.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$590,000 at Nikiski Fire Service Area for a fire engine and gas detection monitors; \$500,000 at Bear Creek Fire Service Area for tanker replacement; \$150,000 at Central Emergency Services for costs associated with training facilities; \$160,000 at Kachemak Emergency Service Area for a command vehicle and a utility vehicle; \$950,000 in Road Service Area for capital road construction and improvements; \$417,000 at North Peninsula Recreation Service Area for pool floor replacement and main pool circulator pumps and \$2,268,543 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 FY2024 is 8.69 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 Mayor's budget proposal decreases the General Fund property tax rate for FY2024 .20 mills to 4.30 mills. Service area property tax rates increases are Seward Bear Creek Flood Service Area, increasing .25 mills to 1.00 mills, Central Emergency Service increasing .36 mills to 3.21 mills as a result of voter-supported bonds being issued in FY2023, Nikiski Senior Service Area increasing .07 mills to .27 mills, and South Peninsula Hospital Fund for debt issued before 7/1/19 reducing .12 mills to 1.00 mills. All other service areas are to stay at their FY2023 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2024 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 FY2023 budget.

	FY2023 Original Revenues	FY2024 Estimated Revenues	Increase (Decrease)
Revenues:			
General Property Taxes	\$ 77,362,595	\$ 84,056,216	\$ 6,693,621
Sales Tax	39,308,500	47,000,000	7,691,500
Intergovernmental:			
Federal	3,740,000	3,740,000	-
State	4,000,113	3,351,919	(648,194)
Other Revenue	35,246,095	37,565,678	2,319,583
Fund Balance Appropriated, net	11,618,995	(67,951)	(11,686,946)
	<u>\$ 171,276,298</u>	<u>\$ 175,645,862</u>	<u>\$ 4,369,564</u>

Property and sales tax revenues are up by a combined 28% and represents approximately 75% of total revenues (not including fund balance), this compares to 74% for FY2023 and 73% for FY2022. Other information is as follows:

- Property taxes are projected to increase approximately \$6.6 million due to the FY2024 taxable assessed values increasing 9.7% from the FY2023 original budgeted amounts. The FY2024 property tax revenue estimate is up 8.6% with decreases to the General Fund mill rate of .20 mills and the South Peninsula Hospital Fund with debt prior to 7/1/2019 of .12 mills. Increases are proposed for mill rates in the Seward Bear Creek Flood Service Area of .25 mills, Nikiski Senior Service Area of .07 mills and Central Emergency Services of .36 when compared to FY2023.
- Sales taxes are projected to increase approximately \$7.7 million due to a significant increase in retail as a result of increases in sales, fuel price increases and inflation impacts across many lines of business. The FY2024 sales tax revenue estimate is up .01% compared to the revised FY2023 sales tax revenue projection.
- Other revenues are projected to increase \$2.3 million primarily due to internal service fund interfund revenue increases of \$2.0 million to provide for increased premiums and claim projections for both healthcare and property, liability and workers' compensation.
- State revenues are expected to decrease approximately \$648,194 as a result of a decrease in debt reimbursement on education debt satisfied in FY2023. The new education bonds issued in FY2023 are not reimbursable due to a moratorium on new debt service eligibility for the program.
- The use of fund balance as a revenue source decreased due to an anticipated increase in both property tax and sales tax collections for FY2024 coupled with no new positions in FY2024 and finding efficiencies in the budget where we are able to provide services with available resources.

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 FY2024. Please note that the FY2023 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.

Expenditures:	FY2023 Original Appropriation	FY2024 Mayor Proposed	Increase (Decrease)
General Government	\$24,314,746	\$25,132,719	\$ 817,973
Solid Waste	10,696,062	12,928,404	2,232,342
Public Safety	30,435,465	31,056,316	620,851
Recreation	3,178,910	2,851,795	(327,115)
Education	62,205,749	64,453,566	2,247,817
Road Maintenance	9,914,188	8,402,195	(1,511,993)
Hospitals	14,679,644	13,679,649	(999,995)
Internal Service	15,855,534	17,141,218	1,285,684
	<u>\$171,280,298</u>	<u>\$175,645,862</u>	<u>\$ 4,365,564</u>

Total FY2024 appropriations are up 2.55% when compared to the FY2023 original budget. For comparative purposes, the FY2023 budget was up 8.00% when compared to the original FY2022 budget and the FY2022 budget was up 7.57% when compared to the FY2021 budget. The primary drivers of this change include:

- General Government increases of \$817,973 are primarily due to, personnel costs associated with Collective Bargaining Agreement (CBA) requirements, supplies, contract services, and software increases as a result of contractual obligations and inflationary impacts; offset by a decrease of \$1.0 million in the transfer to the Land Trust Fund. General Government also saw increases of \$296,425 in contractual services, \$86,287 in annual software costs, \$94,000 in special case attorney fees and \$33,895 in property, liability and workers' compensation insurance premiums. Decreases to services include \$30,000 in remote sales tax collection fees, \$47,362 in rents and leases due to a reduction in election related polling site rentals, and a \$20,000

decrease in litigation reports as a result of anticipated leveling of required reports after skipping a foreclosure year as a result of the pandemic.

- Solid waste costs have increased \$2.2 million due to increases to operations and maintenance as well as hauling contracts due to contractual obligations and renewed operations and maintenance contracts that were bid at a higher cost than in previous years.
- Public safety increase of \$620,851 is primarily due to costs associated with an increase of one additional mechanic at Central Emergency Services, new debt service payment for Central Emergency Services and overtime increases for Nikiski Fire Service Area, Central Emergency Services and Western Emergency Service Area.
- Education costs indicate an increase of approximately \$2.3 million. This increase is primarily due to an increase to the local contribution of \$2.2 million, a \$1.4 million increase to FY2024 educational debt service payments, and a \$1.3 million decrease to the FY2024 school capital contribution.
- Hospital expenditures have decreased due to a reduction in debt service for Central Peninsula Hospital Service Area when compared to FY2023.
- Internal Services have increased due to increased premiums and claim projections for both healthcare and property, liability and workers' compensation. Increases in the Insurance and Litigation Fund of \$922,664, and increases in healthcare premium expenditures of \$283,200.

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, FTE requests and other reductions were made to the original budgets as submitted. We believe that this budget is consistent with the Mayor's budget priorities that include:

- Delivery of basic quality Borough services at the lowest, sustainable cost possible.
- A 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 reduces the cost of deferred maintenance and 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 balanced budget that can be supported by the borough's current areawide revenues.
- Maintenance of the borough's financial condition with a focus on returning to a sustainable trend today and into the future to ensure affordability for borough residents.

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2024 budget. Service area boards, department heads, and their staffs have all worked very 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 Chad Friedersdorff, Controller Sara Dennis, Auditor Accountant Nolan Scarlett, Payroll Accountant Sarah Hostetter, Grant/Treasury Accountant Tracy Davis, Sales Tax Supervisor Lauri Lingafelt, Property Tax Supervisor Jennifer VanHoose, and Finance Department Administrative Assistant Lori Johnson. All have put in long hours preparing this document.

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

Respectfully submitted,



Peter A. Micciche
Borough Mayor



Brandi Harbaugh, CPA CPFO
Director of Finance

Kenai Peninsula Borough FY2024 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 24,750 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 April 2023 is estimated to be 60,017.

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 24 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 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 FY2024, the Borough's contribution is the CAP amount; \$54,753,114. The Borough's sales tax revenue is estimated to fund \$47,000,000 of that amount; the balance or \$7,756,114 will come from other sources including property taxes, state and federal sources, 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, net of state debt reimbursement, for borough schools for FY2024 is \$61,905,847; an amount equal to 64% 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 Annual Comprehensive Financial Report (ACFR).

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 for 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 ACFR, 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 2023-19, a copy of which is included on pages 33 - 36, 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 FY2024 is 8.69 mills. The adopted mill rate for FY2024 is 4.30 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, 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 have 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, a list of 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)
<u>Mandatory Areawide Powers</u>				
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
<u>Acquired Areawide Powers</u>				
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
<u>Acquired Service Area Powers</u>				
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
<u>Acquired Non-areawide Powers</u>				
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, 600-602): 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 Areas 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 eliminates 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, Land Trust Investment 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 set forth guidelines for both current and long-term planning. These policies are intended to be consistent with the Kenai Peninsula Borough's Code of Ordinances found at KPB Code of Ordinances Chapter 5 – Revenue and Finance. Policies are to be reviewed annually to assure the highest standards of fiscal management. The Mayor and the Department Directors have the primary role of reviewing financial actions and providing guidance on financial issues to the 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, 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 aid funding possibilities. However, before applying for and accepting intergovernmental aid, 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 aid without first reviewing the program and its merits as a budgetary increment.

4. Investment Policies

(The Borough Assembly authorized establishment of this policy through KPB Resolution 78-15 in February 1978, enacted in Borough Code in 1989 and updated via KPB Ordinances in 2016 and 2021)

- 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 Principles (GAAP).
- The accounting system will maintain records on a basis consistent with accepted standards for government accounting according to the Government Accounting Standards Board (GASB).
- 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 Annual Comprehensive Financial Report (ACFR).
- 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 Assembly authorized establishment of this policy through KPB Resolution 2001-045 in April 2001, updated through KPB Resolution 2017-031 in March 2017)

- 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.

Strategic & Long-Term Planning

The Kenai Peninsula Borough first developed its Borough-wide Comprehensive Plan in 2005, with significant updates in 2019. The Borough has more recently focused on long-term strategic planning through the Kenai Peninsula Borough's Resilience and Security Advisory Commission established in 2020. The Commission guides and supports the Borough on developing sustainability solutions to promote economic security, safety, self-reliance, and wellbeing of its inhabitants, while maintaining the ability of future generations to do the same. The focus of our comprehensive strategic planning is to mitigate known hazards, adapt to significant changes, and modernize and diversify our energy sector according to the Borough's Comprehensive Plan while maintaining the values and vision of the community and its members. The Plan's goals and objectives center around:

- 1. Diversity and growth in the Kenai Peninsula Borough economy.** Support oil and gas industry, promote outdoor recreation and tourism, sport fishing opportunities and protection, develop seafood industry for commercial fishing and seafood harvesting, support sustainable and healthy agriculture, mari-culture and mining.
- 2. Proactively manage growth to provide economic development opportunities on the Kenai Peninsula Borough while preserving what residents and visitors value about the area's natural features.** To establish land use policies and guidance along with hazard mitigation.
- 3. Preserve and improve quality of life in the Kenai Peninsula Borough through increased access to local and regional facilities, activities, programs and services.** Encourage coordination of utilities and energy sector, increase public safety and emergency services, support health and wellness, increase diverse housing supply, provide for solid waste services and historic preservation.
- 4. Improve access to, from and connectivity within the Kenai Peninsula Borough.** Engage in transportation development, improvement for roads, pathways, marine ferry routes, docking facilities and safe responsible expansion of aviation options.
- 5. Create more active and engaged Kenai Peninsula Borough residents, local communities, and a more effective and efficient Borough government.** Provide and expand on quality education and work to develop a sustainable fiscal plan with less dependency on State funding.

Our Vision: What is Our Future Kenai Peninsula Borough?

Keep the Kenai Peninsula a unique and prosperous, vibrant and attractive place to live



The Borough Administration and Assembly are committed to considering and incorporating future financial impacts while implementing strategic planning to better align with available and future resources. This is apparent through recent legislative discussions on:

1. Providing for economic exemptions to encouraging independent power producers to establish in the Borough.
2. Implementation of a Property Assessed Clean Energy Financing Program (PACE).
3. Implementing the Anadromous Waters Habitat Protection Work Group recommendations.
4. Funding response, recovery and resiliency projects such as public warning system infrastructure, geographic information systems and broadband to our rural communities.

FY2024 Budget Calendar

October 2022						
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 2022						
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 2022						
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 2023						
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 2023						
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 2023						
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	

April 2023						
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 2023						
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 2023						
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	

October 2022

27 Notification of budget kickoff meeting sent to departments/service areas.

November 2022

01-30 Meetings with Mayor and Finance staff to discuss budget process and budget guidelines
 09 Send departments/service areas the forms to request staffing changes for the new fiscal year.
 15-30 Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.
 28 Due date for additional staffing changes from departments/service areas due to Mayor.

December 2022

01-23 Schedule budget informational meetings with Service Area boards for January meeting.
 02 Personnel requests for overtime & temporary employees due to Finance.
 16 Review of personnel requests submitted to Mayor including fiscal impact.
 19-23 Personnel numbers and electronic budget packets emailed to departments/service areas.

January 2023

02-11 Send budget calendars, preliminary personnel budgets and budget forms to all departments and service areas
 02-13 Schedule budget review meetings with Mayor and administrators.
 02-31 Internal budget development process begins.
 04 Receive preliminary assessed value estimates from Assessor.
 09-25 Finance Department meets 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.
 11 Budget kickoff meeting: Mayor/department heads/service area administrators.
 27 Provide preliminary insurance costs to departments and service areas.
 29 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 2023

06-17 Review department budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.
 13-17 Department budget review meetings with Mayor and administrators.

March 2023

01 Real Property assessment notices mailed.
 01 Service area board approved budget requests submitted to Finance.
 01-10 Review Service Area budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.
 13-24 Service Area Budget review meetings with Mayor and administrators.
 15 Senior citizens grant application due.
 13-24 Strategic budget planning with administration, departments and service areas.
 24-31 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds

April 2023

10-14 Review draft of preliminary budget documents.
 18 BCFS, EPHSA and SBCFS budget presentations to the Assembly.
 18 FY2024 appropriating Ordinance to Assembly packet.
 20 Resolution setting school local effort amount to Assembly packet.
 21 Preliminary budget completed and to the printer.

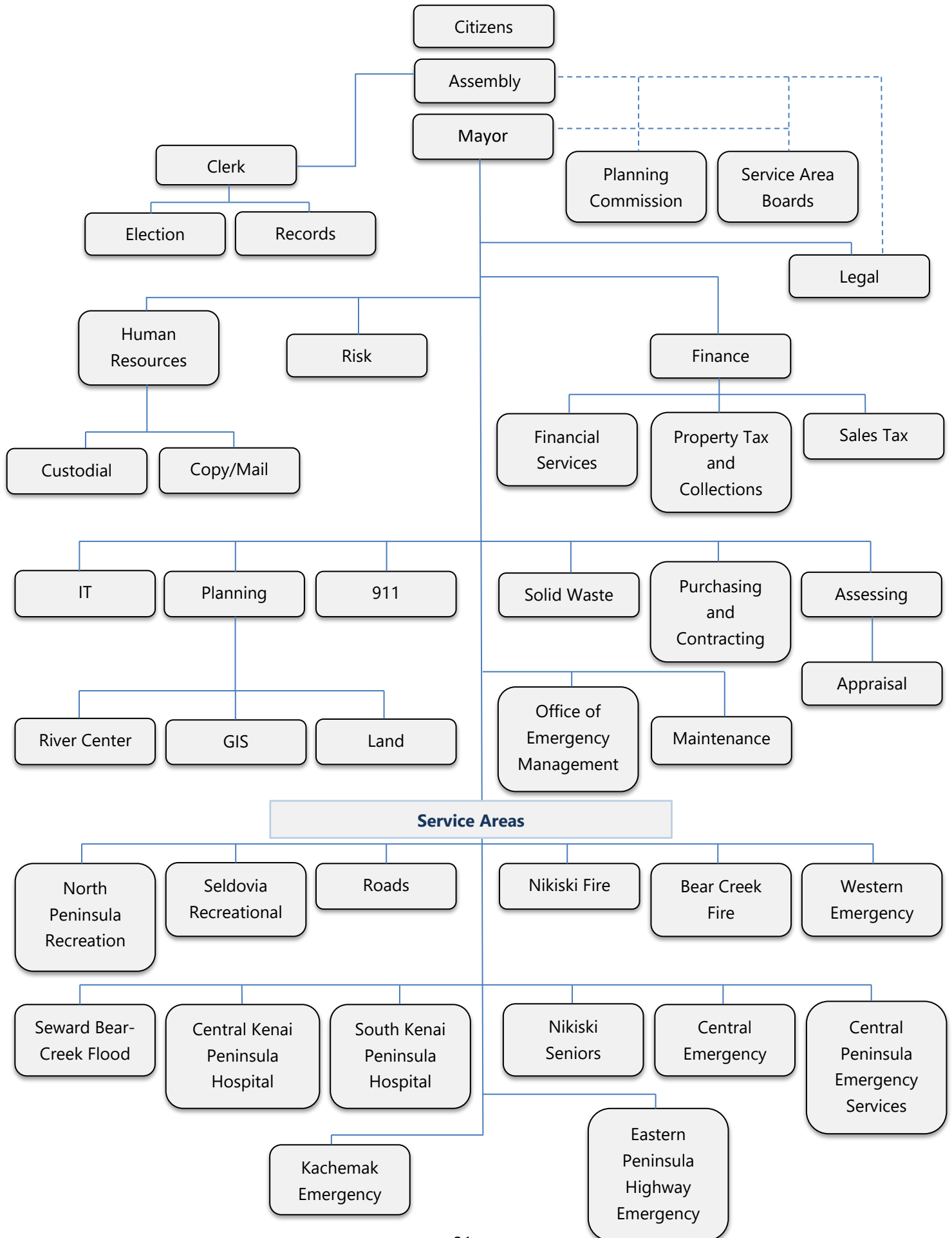
May 2023

02 Preliminary budget presented to Borough Clerk and Assembly President for distribution to Assembly
 02 Introduce appropriating budget ordinance.
 02 Mayor's proposed budget documents presented to the Assembly.
 02 Department/service area budget presentations to the Assembly.
 15-16 Department and service area budget presentations to Assembly continue.
 25 Resolution setting the mill levy to the assembly packet.
 25 Financial system input complete by Finance.

June 2023

01 Assessor certifies final assessment roll.
 01-21 Update budget documents to reflect final adopted budget.
 06 Public hearing and final adoption of budgets and setting mill rates
 09 Complete input of budget into financial system.
 21 Roll FY2024 budget into financial system.
 26-29 Finalize budget document for publication and distribution.

Kenai Peninsula Borough - Organizational Chart



Kenai Peninsula Borough Staff

Peter A. Micciche
Mayor

Vacant
Chief of Staff

Joe Rizzo
Special Assistant to the Mayor

Vacant
Special Assistant to the Mayor

Borough Departments

Michele Turner
Acting Borough Clerk

Sean Kelley
Borough Attorney

Justen Huff
Director of
Human Resources

Brandi Harbaugh
Director of
Finance

Adeena Wilcox
Borough Assessor

John Hedges
Purchasing and
Contracting Director

Robert Ruffner
Director
of Planning

Lance Bishop
Director of
Information Technology

Lee Frey
Director of
Solid Waste

Tom Nelson
Director of
Maintenance

Brenda Ahlberg
Senior Manager
Office of Emergency Management

Sovala Kisenia
Risk Manager

Tammy Goggia-Cockrell
Emergency Management
Coordinator
911 Operations

Borough Service Areas

Trent Burnett
Fire Chief
Nikiski Fire
Service Area

Richard Brackin
Fire Chief
Bear Creek Fire
Service Area

Jon Marsh
Fire Chief
Western Emergency
Service Area

Roy Browning
Fire Chief
Central Emergency
Service Area

Robert Cicciarella
Fire Chief
Kachemak
Emergency Service
Area

Eric Eleton
Recreation Director
North Peninsula
Recreation Service Area

Scott Griebel
Roads Director
Road Service
Area

Sean Carrington
Board Chair
Eastern Highway
Peninsula Emergency
Service Area

Vacant
Board Chair
Seldovia Recreational
Service Area

Ryan Kapp
Board Chair
Central Emergency
Medical Service Area

David Hettick Sr.
Board Chair
Seward Bear Creek
Flood Service Area

Borough Assembly
Central Kenai
Peninsula Hospital
Service Area

Helen Armstrong
Board Chair
South Kenai
Peninsula Hospital
Service Area

Julie Ware
Board Chair
Nikiski Senior
Service Area

Introduced by: Mayor
Date: 05/02/23
Hearings: 05/16/23 & 06/06/23
Action: Postponed as Amended
to 06/06/23

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2024

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, setting the Salary Range Schedule for Appendix A Personnel and fee schedule;

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

SECTION 1. That \$98,783,878 is appropriated in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024 as follows:

General Government Operations	\$22,130,784
Transfer to School District for Operations and In-kind Services	54,753,114
Transfer to School Debt Service	4,949,652
Transfer to Special Revenue Funds:	
Solid Waste	11,384,528
Post-Secondary Education	975,800
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	340,000
Transfer to Capital Projects Funds:	
School Revenue	4,000,000
General Government	100,000

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

A. Local Effort	\$40,460,663
B. Maintenance	9,450,291
C. School District Utilities	81,600

D. School District Insurance	4,501,908
E. School District Audit	125,000
F. Custodial Services	133,652
Total Local Contribution per AS 14.17.410	<u>\$54,753,114</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, 2023 and ending June 30, 2024 are as follows:

Nikiski Fire Service Area	\$6,666,739
Bear Creek Fire Service Area	1,082,356
Western Emergency Service Area	2,729,379
Central Emergency Service Area	13,868,258
Central Peninsula Emergency Medical Service Area	9,783
Kachemak Emergency Service Area	2,232,721
Eastern Peninsula Highway Emergency Area	349,199
Seward Bear Creek Flood Service Area	665,796
911 Communications	4,152,983
Kenai Peninsula Borough Road Service Area	9,651,895
Engineer's Estimate Fund	12,300
North Peninsula Recreation Service Area	3,033,733
Seldovia Recreational Service Area	101,062
Post-Secondary Education	975,800
Land Trust	2,433,976
Nikiski Senior Service Area	475,000
Solid Waste	12,583,404
Central Kenai Peninsula Hospital Service Area	8,932,410
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	2,216,794
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	2,381,755

SECTION 5. That \$4,949,652 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 6. That \$1,635,313 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 7. That \$86,931 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 8. That \$8,334,288 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 9. That \$2,216,794 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are as follows:

School Revenue	\$3,775,000
911 Communications	64,890
Solid Waste	1,470,000
Service Areas:	
Nikiski Fire	590,000
Bear Creek Fire	500,000
Central Emergency Services	150,000
Kachemak Emergency Service Area	160,000
North Peninsula Recreation	417,000
Road Service Area	950,000
South Kenai Peninsula Hospital	2,268,543

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are as follows:

Insurance and Litigation	\$6,936,258
Health Insurance Reserve	9,474,960
Equipment Replacement	730,000

SECTION 12. That the FY2024 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 2, 2023, 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 13. That funds reserved for outstanding encumbrances as of June 30, 2023 are reappropriated for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 14. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 15. That the fee schedule presented in the budget document is approved.

SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2023.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF JUNE, 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner CMC, Acting Borough Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 01, 2022

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, 2022.

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

Date of Incorporation: January 1, 1964

Authority for Incorporation: State of Alaska Borough Act of 1961

Form of Government: Second class borough, elected mayor and 9-member assembly

Areawide Powers: 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

Service Area Powers: Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction

Non-Areawide Powers: Ports and harbors, tourism promotion, and special assessment authority for utility line extensions

Area	24,750 square miles	Education	44 schools in operation
Population	60,017	Solid Waste Disposal	8 landfills; 5 manned transfer facilities; and 8 drop box transfer sites
Emergency Services	19 fire stations		
Hospitals	2 hospitals		
Roads	651 miles maintained		

Overview



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S. Hostetter

**Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2024**

	FY2024 General Fund	FY2024 Special Revenue Fund	FY2024 Debt Service Fund	FY2024 Capital Projects Fund	FY2024 Internal Service Fund	FY2024 Total (Memorandum Only)	FY2023 Forecast Total All Fund Types	FY2022 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 33,277,040	\$ 29,894,225	\$ -	\$ -	\$ -	\$ 63,171,265	\$ 57,236,049	\$ 55,561,793
Personal	1,420,888	1,267,939	-	-	-	2,688,827	2,645,679	2,765,914
Oil & Gas (AS 43.56)	6,754,698	8,763,698	-	-	-	15,518,396	15,021,869	14,143,191
Penalty & Interest	740,288	76,784	-	-	-	817,072	809,986	872,183
Flat Tax	559,018	229,735	-	-	-	788,753	713,256	831,379
Motor Vehicle Tax	642,580	429,323	-	-	-	1,071,903	1,082,976	971,450
Total Property Taxes	43,394,512	40,661,704	-	-	-	84,056,216	77,509,815	75,145,910
Sales Tax	47,000,000	-	-	-	-	47,000,000	46,500,000	44,988,984
Federal Revenue	3,740,000	-	-	-	-	3,740,000	24,048,219	9,203,042
State Revenue	3,351,919	-	-	-	-	3,351,919	4,033,091	10,229,286
Interest Revenue	678,514	599,056	-	135,637	136,008	1,549,215	1,476,411	(4,152,553)
Other Revenue	236,715	17,562,095	-	148,684	17,473,969	35,421,463	55,453,864	39,248,522
Transfer from Land Trust Investment Fund	-	595,000	-	-	-	595,000	464,850	-
Total Revenues	98,401,660	59,417,855	-	284,321	17,609,977	175,713,813	209,486,250	174,663,191
Other Financing Sources/Transfers	-	67,906,350	17,222,978	12,026,774	-	97,156,102	99,134,470	88,874,465
Total Revenue and Other Financing Sources	98,401,660	127,324,205	17,222,978	12,311,095	17,609,977	272,869,915	308,620,720	263,537,656
Appropriations:								
Expenditures/Expenses								
Personnel	16,747,446	34,592,229	-	-	912,148	52,251,823	48,100,721	41,055,129
Supplies	232,936	3,205,111	-	-	3,800	3,441,847	3,393,318	2,522,620
Services	6,668,128	27,913,411	-	-	16,223,865	50,805,404	54,547,177	39,747,445
Debt Service	-	-	17,222,978	-	-	17,222,978	17,363,946	16,908,787
Capital Outlay	225,818	788,716	-	9,168,439	1,405	10,184,378	76,251,165	14,406,563
Payment to School District	-	40,460,663	-	-	-	40,460,663	39,741,388	38,537,314
Interdepartmental Charges	(1,743,544)	566,550	-	1,176,994	-	-	-	-
Transfer to Land Trust Investment Fund	-	1,278,769	-	-	-	1,278,769	4,657,959	1,203,960
Total Expenditures/Expenses	22,130,784	108,805,449	17,222,978	10,345,433	17,141,218	175,645,862	244,055,674	154,381,818
Other Financing Uses/Transfers	76,653,094	20,503,008	-	-	-	97,156,102	99,134,470	88,872,540
Total Appropriations and Other Financing Uses	98,783,878	129,308,457	17,222,978	10,345,433	17,141,218	272,801,964	343,190,144	243,254,358
Net Results From Operations	(382,218)	(1,984,252)	-	1,965,662	468,759	67,951	(34,569,424)	20,283,298
Projected Lapse	1,327,847	1,920,590	-	-	-	3,248,437	4,789,901	-
Change in Fund Balance/ Retained Earnings	945,629	(63,662)	-	1,965,662	468,759	3,316,388	(29,779,523)	20,283,298
Beginning Fund Balance/ Retained Earnings	41,122,046	32,075,369	-	9,075,864	11,912,632	94,185,911	123,965,434	103,682,136
Ending Fund Balance/ Retained Earnings	\$ 42,067,675	\$ 32,011,707	\$ -	\$ 11,041,526	\$ 12,381,391	\$ 97,502,299	\$ 94,185,911	\$ 123,965,434

Kenai Peninsula Borough

Summary of Major Funds and Non-Major Funds in the Aggregate

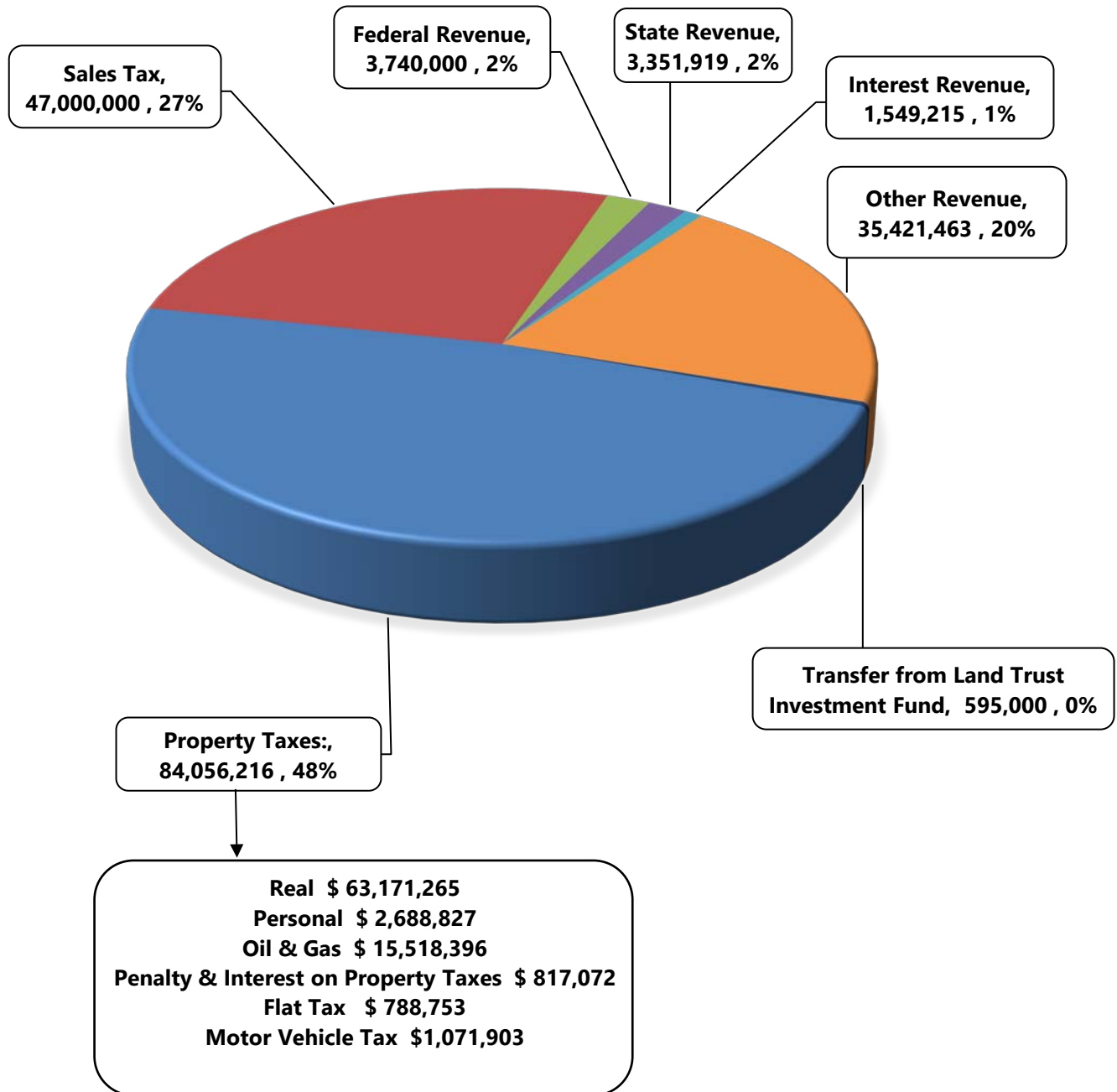
Prior Year, Current Year and Proposed Budget

	Major Fund			All Other Non-Major Funds - Aggregate		
	General Fund					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
	Actual	Forecast	Mayor	Actual	Budget	Mayor
		Budget	Proposed			Proposed
Revenues:						
Property Taxes:						
Real	\$ 31,482,882	\$ 31,427,910	\$ 33,277,040	\$ 24,078,911	\$ 25,808,139	\$ 29,894,225
Personal	1,562,831	1,456,967	1,420,888	1,203,083	1,188,712	1,267,939
Oil & Gas (AS 43.56)	6,680,656	6,755,283	6,754,698	7,462,535	8,266,586	8,763,698
Penalty and Interest	785,212	740,288	740,288	86,971	69,698	76,784
Flat Tax	555,516	483,521	559,018	275,863	229,735	229,735
Motor Vehicle Tax	567,079	642,580	642,580	404,371	440,396	429,323
Total Property Taxes	41,634,176	41,506,549	43,394,512	33,511,734	36,003,266	40,661,704
Sales Tax	44,988,984	46,500,000	47,000,000	-	-	-
Federal Revenue	4,294,370	3,740,000	3,740,000	4,908,672	20,308,219	-
State Revenue	8,843,263	4,004,113	3,351,919	1,386,023	28,978	-
Interest Revenue	(1,205,172)	600,000	678,514	(2,947,381)	876,411	870,701
Other Revenue	260,978	215,000	236,715	38,987,544	55,703,714	35,779,748
Total Revenues	98,816,599	96,565,662	98,401,660	75,846,592	112,920,588	77,312,153
Other Financing Sources:						
Transfers From Other Funds:	-	-	-	88,874,465	99,134,470	97,156,102
Total Other Financing Sources	-	-	-	88,874,465	99,134,470	97,156,102
Total Revenues and Other Financing Sources	98,816,599	96,565,662	98,401,660	164,721,057	212,055,058	174,468,255
Expenditures:						
Personnel	13,236,892	15,868,327	16,747,446	27,818,237	32,232,394	35,504,377
Supplies	110,621	214,627	232,936	2,411,999	3,178,691	3,208,911
Services	4,815,617	8,006,546	6,668,128	90,377,929	63,904,577	101,820,917
Capital Outlay	126,109	223,425	225,818	14,280,454	115,769,128	9,958,560
Interdepartmental Charges	(1,239,044)	(1,738,450)	(1,743,544)	1,239,044	1,738,450	1,743,544
Transfer to LTIF/Disaster Relief	-	-	-	1,203,960	4,657,959	1,278,769
Total Expenditures	17,050,195	22,574,475	22,130,784	137,331,623	221,481,199	153,515,078
Other Financing Uses:						
Operating Transfers Out	67,539,506	78,987,540	76,653,094	21,333,034	20,146,930	20,503,008
Total Other Financing Uses	67,539,506	78,987,540	76,653,094	21,333,034	20,146,930	20,503,008
Total Expenditures and Operating Transfers	84,589,701	101,562,015	98,783,878	158,664,657	241,628,129	174,018,086
Net Results From Operations	14,226,898	(4,996,353)	(382,218)	6,056,400	(29,573,071)	450,169
Projected Lapse	-	977,899	1,327,847	-	3,812,002	1,920,590
Change in Fund Balance	14,226,898	(4,018,454)	945,629	6,056,400	(25,761,069)	2,370,759
Beginning Fund Balance	30,913,602	45,140,500	41,122,046	72,768,534	78,824,934	53,063,865
Ending Fund Balance	\$ 45,140,500	\$ 41,122,046	\$ 42,067,675	\$ 78,824,934	\$ 53,063,865	\$ 55,434,624

TOTAL PROJECTED GOVERNMENT REVENUES

SOURCES - FY2024

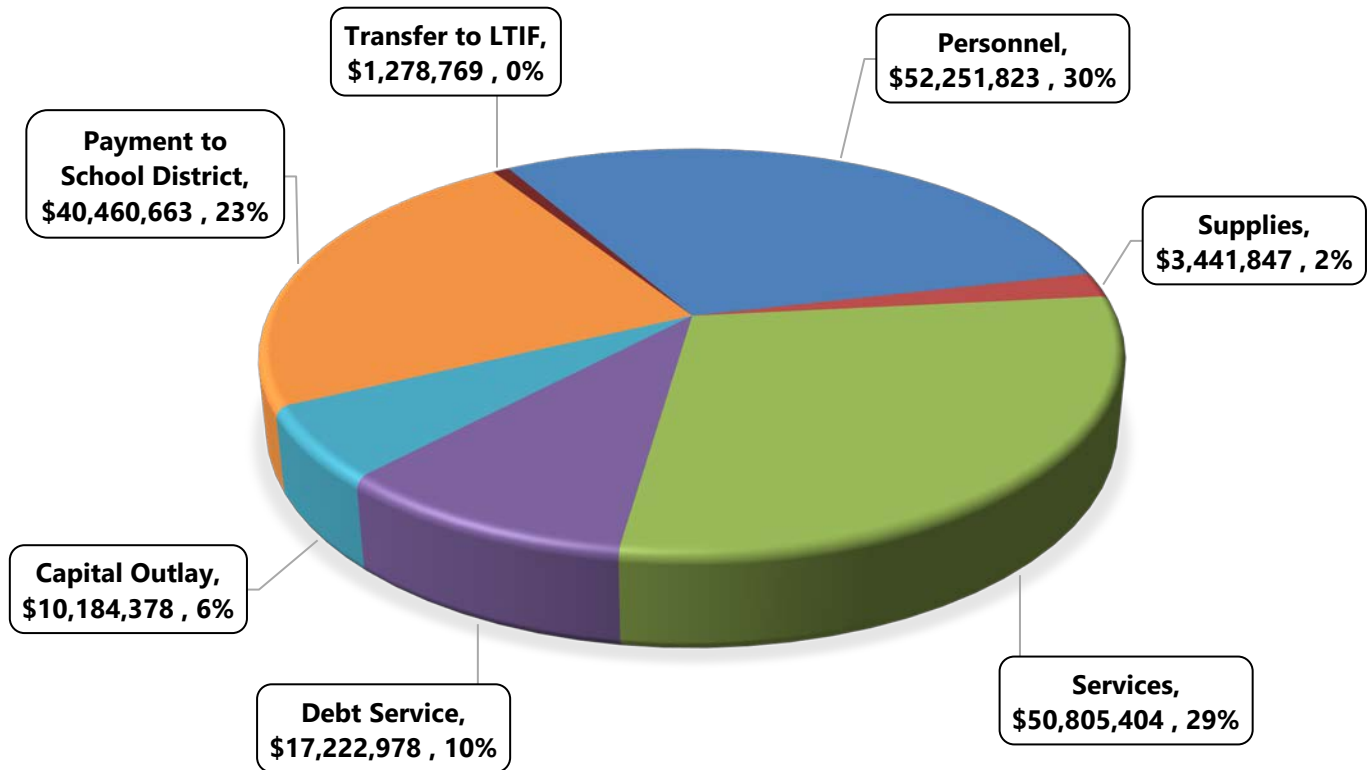
\$175,713,813



TOTAL GOVERNMENT ESTIMATED EXPENDITURES

FY2024 - BY OBJECT

\$175,645,862

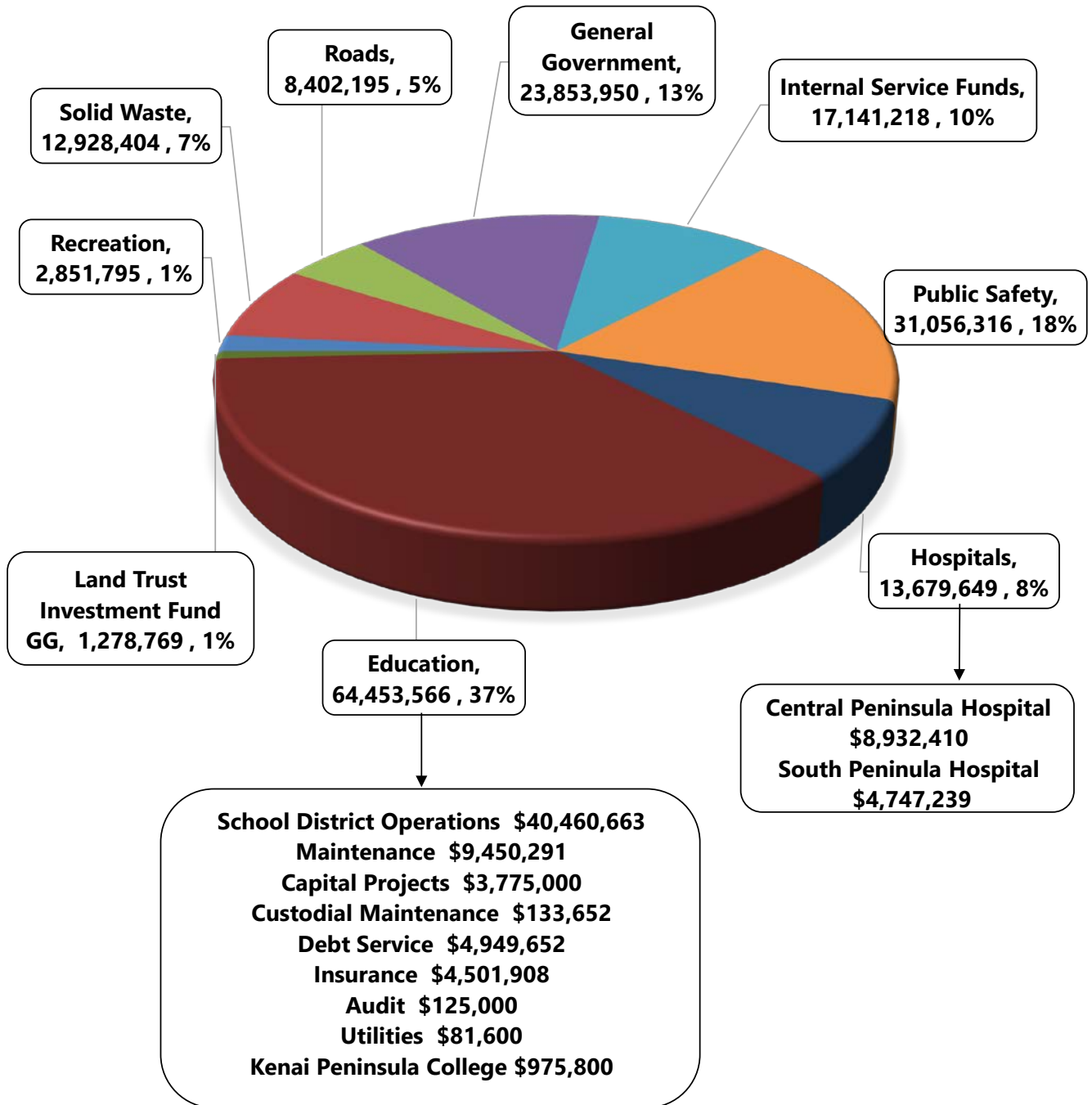


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,743,544)
Special Revenue Funds:	\$ 566,550
Capital Project Funds:	<u>\$1,176,994</u>
Other Funds*	\$ -

*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
FY2024 - BY FUNCTION
\$175,645,862**



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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 FY2024 is \$9,757,996,477.

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 FY2024 (not including governmental property that has been exempted), these exemptions represent approximately \$7.5 million in property tax not collected in the General Fund, borough-wide the estimated amount is \$14.4 million. In addition, the Borough has granted optional exemptions. In FY2024, these optional exemptions represent approximately \$5.5 million in property tax not collected for the General Fund; borough wide the estimated amount is \$10.8 million. See page 50 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 and 5.19 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% - 6.5%, 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 FY2024 is \$3,100,000.

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 (Rural Secure Schools): 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 of \$500,000 have been included in the FY2024 budget anticipating funding from 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 FY2024 the Borough's entitlement for debt reimbursement is projected to be the entire 70% reimbursement of \$1,796,919 based on the State's Preliminary FY2024 budget; compared to FY2022 debt reimbursement of \$2,469,173 and estimated FY2023 debt reimbursement of \$2,442,113.

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 FY2024 budget includes CAP funding in the amount of \$850,000.

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 FY2024 is \$500,000.

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	\$ 7,856,697	\$ 330,439	\$ 1,570,860	\$ 9,757,996	4.30	\$ 42,751,932
Western Emergency Service	486,246	49,532	253,206	788,984	2.95	2,334,919
Bear Creek Fire	258,793	2,132	-	260,925	3.25	851,574
Central Emergency Services	3,267,107	121,058	128,233	3,516,398	3.21	11,351,593
Central Peninsula Emergency Medical	8,223	782	-	9,005	1.00	9,439
Central Peninsula Hospital	4,871,071	196,236	1,389,754	6,457,061	0.01	65,729
Kachemak Emergency	536,990	8,630	-	545,620	3.66	2,001,512
Nikiski Fire	686,862	41,927	1,127,757	1,856,546	2.70	5,031,411
Nikiski Senior	595,513	38,048	1,114,910	1,748,471	0.27	472,155
North Peninsula Recreation	686,862	42,710	1,172,716	1,902,288	1.40	2,673,909
Road Service Area	5,068,372	206,533	1,523,589	6,798,494	1.40	9,575,950
Seldovia Recreational	91,751	827	-	92,578	0.75	72,457
Seward Bear Creek Flood	598,784	24,767	144	623,695	1.00	637,158
South Peninsula Hospital	2,074,077	104,184	180,961	2,359,222	1.12	2,734,487
South Peninsula Hospital (prior debt)	2,045,785	103,954	267,597	2,417,336	1.00	2,420,088

Property Tax Exemptions - Fiscal Year 2024 (Applicable to 2023 Tax Year)
General Fund - 4.30 Mills

PRELIMINARY

	Exempt General Fund Assessed Value (\$1,000)	General Fund Count	Exempted General Fund Tax Revenue	Exempted General Fund & Service Area Funds Tax Revenue
MANDATORY EXEMPTIONS				
\$150,000 Senior Citizen	\$ 848,756	6,030	\$ 3,649,649	\$ 7,134,034
ANCSA Native	902,801	1,851	3,882,044	7,331,940
Cemetery	1,841	10	7,916	10,623
Charitable	96,362	160	414,358	574,085
Disabled Veteran	60,764	428	261,283	534,576
Electric Cooperative	21,361	113	91,853	125,459
Fire Suppression	-	-	-	-
Government	7,711,893	4,908	33,161,140	57,600,746
Hospital	277,635	7	1,193,831	1,972,289
Mental Health Trust	122,221	128	525,549	1,172,138
Multi-Purpose Senior Center	10,192	10	43,824	89,442
Native Allotment (BIA)	38,427	259	165,234	305,846
Religious (Real and PPV)	125,612	217	540,133	952,184
State Educational	90,403	52	388,734	533,624
University	96,051	187	413,021	713,832
Veterans	3,037	10	13,058	22,648
Total Mandatory Exemptions	\$ 10,407,355	\$ 14,370	\$ 44,751,627	\$ 79,073,466
OPTIONAL EXEMPTIONS				
\$10,000 Volunteer Firefighter/EMS	530	53	2,279	4,132
\$50,000 Homeowner - Borough	533,817	11,213	2,295,415	4,543,316
\$100,000 Personal Property	28,679	1,089	123,320	198,478
\$150,000 Senior Citizen - Borough Only	555,044	5,093	2,386,687	4,641,459
Housing Authority	15,307	48	65,818	117,225
Community Purpose (Real and PPV)	77,420	192	332,905	585,471
Disabled Veteran - Borough Only	77,923	384	335,071	678,837
River Restoration & Rehabilitation	290	19	1,247	2,441
Total Optional Exemptions	\$ 1,289,010	18,091	\$ 5,542,742	\$ 10,771,359
TOTAL ALL KPB EXEMPTIONS	\$ 11,696,365		\$ 50,294,369	\$ 89,844,825
DEFERMENTS				
Agriculture Deferment	\$ -	-	\$ -	\$ -
Conservation Easement Deferment	-	-	-	-
LIHT Deferment	-	-	-	-
Total Deferments	\$ -	-	\$ -	\$ -
TAX CREDITS - amt deducted from actual taxes owed.				
Disabled Resident up to \$500 tax credit - Borough	\$ -	10	\$ -	\$ -
Habitat	2,896	32	12,453	\$ 23,713
Total Tax Credits	\$ 2,896	42	\$ 12,453	\$ 23,713

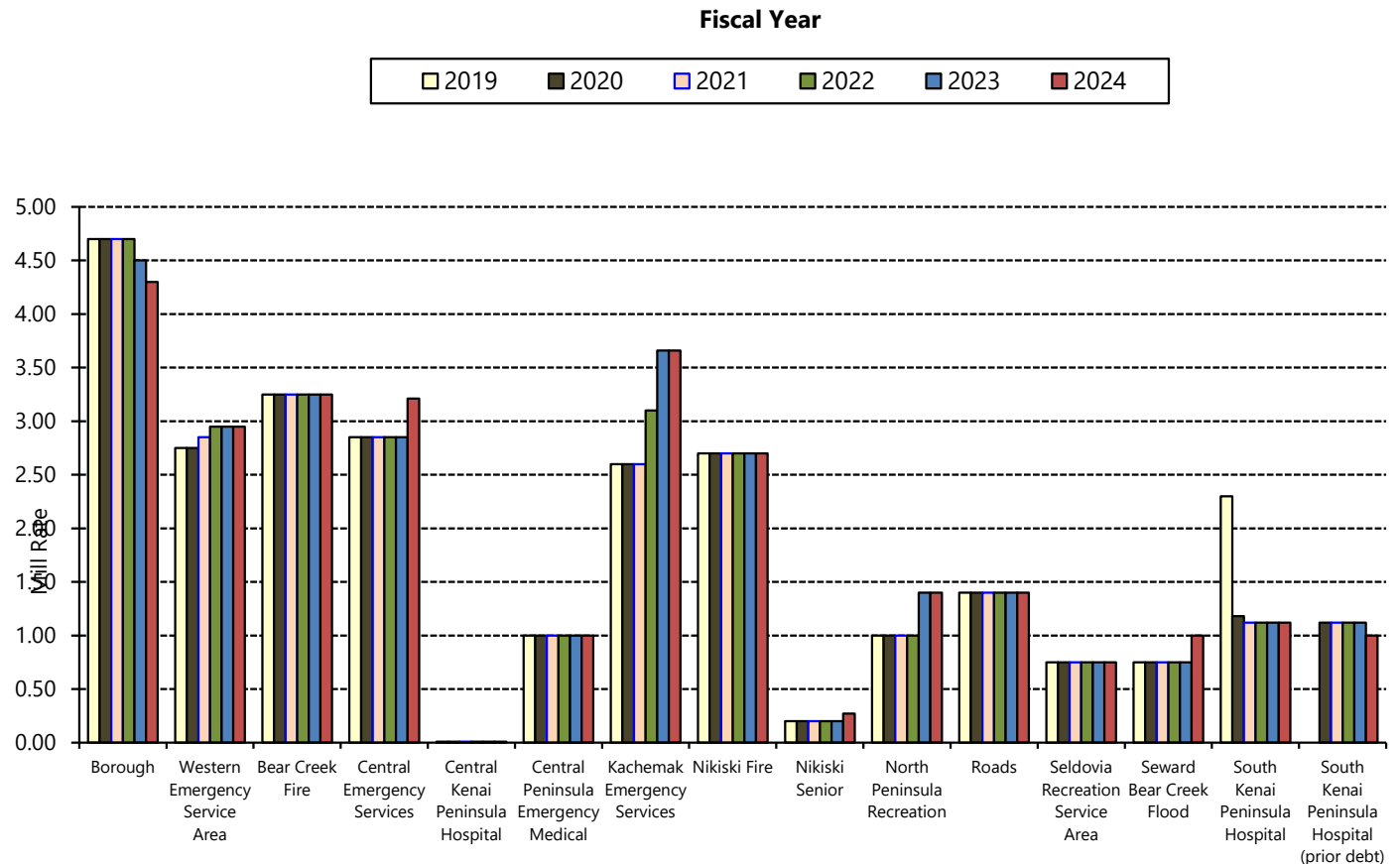
Overlapping Mill Rates

TCA Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	WESA	CPH	SPH (Prior Debt)	SPH	Road Service Area	Total FY2024	Total FY2023	Difference FY2023 MILL/ FY2024 MILL
68 Western Emergency Services (formerly Anchor Pt Fire & EMS)	2.95	4.30									1.00	1.12	1.40	10.77	11.29	-0.52
57 Bear Creek Fire	3.25	4.30					1.00						1.40	9.95	10.10	-0.15
58 Central Emergency Services (CES)	3.21	4.30							0.01				1.40	8.92	8.96	-0.04
64 Central Peninsula Emergency Medical (CPEMS)	1.00	4.30									1.00	1.12	1.40	8.82	9.34	-0.52
59 Central Peninsula Hospital (CPH)	0.01	4.30						2.95			1.00		1.40	9.66	10.18	-0.52
61 Central Peninsula Hospital (WEST) (CPH)	0.01	4.30											1.40	5.71	6.11	-0.40
62 Central Peninsula Hospital (SOUTH) (CPH)	0.01	4.30			1.00						1.00		1.40	7.71	8.23	-0.52
63 Central Peninsula Hospital (EAST) (CPH)	0.01	4.30			1.00								1.40	6.71	7.11	-0.40
81 Kachemak Emergency Services (KES)	3.66	4.30									1.00	1.12	1.40	11.48	11.44	0.04
53 Nikiski Fire (NFSA)	2.70	4.30				1.40			0.01				1.40	9.81	9.81	0.00
55 Nikiski Senior	0.27	4.30	2.70			1.40			0.01				1.40	10.08	10.01	0.07
54 North Peninsula Recreation (NPR)	1.40	4.30		3.21					0.01				1.40	10.32	9.96	0.36
67 Road Service Area	1.40	4.30												5.70	6.10	-0.40
11 Seldovia Recreation (SRSA)	0.75	4.30									1.12		1.40	7.57	7.97	-0.40
43 Seward Bear Creek Flood (SBCF)	1.00	4.30											1.40	6.70	6.85	-0.15
52 South Peninsula Hospital (SPH-[Prior debt])	1.00	4.30									1.12			6.42	6.94	-0.52
69 South Peninsula Hospital (SPH-K-Bay)	1.12	4.30											1.40	6.82	7.22	-0.40
65 South Peninsula Hospital (Roads) / (SPH)	2.12	4.30											1.40	7.82	8.34	-0.52
20 City of Homer	4.50	4.30									1.00	1.12		10.92	11.44	-0.52
21 City of Homer- ODLA	5.50	4.30									1.00	1.12		11.92	21.40	-9.48
80 City of Kachemak	1.50	4.30									1.00	1.12		7.92	8.94	-1.02
30 City of Kenai	4.35	4.30							0.01					8.66	9.06	-0.40
10 City of Seldovia	7.50	4.30				0.75								12.55	12.95	-0.40
40 City of Seward	3.84	4.30					1.00							9.14	9.29	-0.15
41 City of Seward Special	3.84	4.30					1.00							9.14	9.29	-0.15
70 City of Soldotna	0.50	4.30		3.21					0.01					8.02	8.06	-0.04

Mill Rate History

	Fiscal Year					
	2019	2020	2021	2022	2023	2024
Borough	4.70	4.70	4.70	4.70	4.50	4.30
Service Areas:						
* Western Emergency Service Area	2.75	2.75	2.85	2.95	2.95	2.95
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.85	2.85	2.85	2.85	2.85	3.21
Central Kenai Peninsula Hospital	0.01	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	2.60	2.60	2.60	3.10	3.66	3.66
Nikiski Fire	2.70	2.70	2.70	2.70	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.27
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.40	1.40
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	0.75	0.75	0.75	0.75	0.75	1.00
South Kenai Peninsula Hospital	2.30	1.18	1.12	1.12	1.12	1.12
South Kenai Peninsula Hospital (prior debt)	0.00	1.12	1.12	1.12	1.12	1.00

*(formerly Anchor Point Fire & EMS, expanded and changed name in 2021)



Interfund Transfers Fiscal Year 2024

Transfers In										
Special Revenue Funds										
Transfers Out	Central Emergency	Eastern Peninsula Highway Emergency	School Fund	Post- secondary Education	911 Fund	Roads Engineers Estimate Fund	Solid Waste	Debt Service	Capital Projects	
General Fund	\$ 76,653,094	-	340,000	\$ 54,753,114	\$ 975,800	\$ 150,000	\$ -	\$ 11,384,528	\$ 4,949,652	\$ 4,100,000
Special Revenue Funds:										
Nikiski Fire	326,774	-	-	-	66,774	-	-	-	-	260,000
Bear Creek Fire	395,087	-	-	-	8,156	-	-	86,931	-	300,000
Western Emergency Services	81,167	-	-	-	31,167	-	-	-	-	50,000
Central Emergency Services	2,484,003	-	-	-	148,690	-	-	1,635,313	-	700,000
Kachemak Emergency Services	288,504	-	-	-	17,504	-	-	-	-	271,000
Eastern Peninsula Highway Emergency	8,834	-	-	-	8,834	-	-	-	-	-
911 Communications	200,921	-	-	-	-	-	-	-	-	200,921
Central Peninsula Emergency Medical	9,783	9,783	-	-	-	-	-	-	-	-
North Peninsula Recreation	700,000	-	-	-	-	-	-	-	-	700,000
Road Service Area	2,212,000	-	-	-	-	12,000	-	-	-	2,200,000
Solid Waste	1,125,000	-	-	-	-	-	-	-	-	1,125,000
Central Kenai Peninsula Hospital	8,334,288	-	-	-	-	-	-	8,334,288	-	-
South Kenai Peninsula Hospital Operations	2,119,853	-	-	-	-	-	-	-	-	2,119,853
South Kenai Peninsula Hospital Debt Fund 601	2,216,794	-	-	-	-	-	-	2,216,794	-	-
	\$ 97,156,102	\$ 9,783	\$ 340,000	\$ 54,753,114	\$ 975,800	\$ 431,125	\$ 12,000	\$ 11,384,528	\$ 17,222,978	\$ 12,026,774

Interdepartmental Charges Fiscal Year 2024

	Transfers In			
	Transfers Out	General Fund	Special Revenue Fund	Capital Projects
<u>General Fund:</u>				
Purchasing & Contracting	\$ 797,091	\$ 10,000	\$ 261,359	\$ 525,732
Human Resources Print Shop	26,262			\$ 26,262
Planning - GIS Addressing	109,555	-	109,555	-
Admin Service Fee	805,636	-	805,636	-
Indirect Charges	125,000	-	-	125,000
<u>Special Revenue Funds:</u>				
School Fund-Maintenance	800,000	110,000	190,000	500,000
	<u>\$ 2,663,544</u>	<u>\$ 120,000</u>	<u>\$ 1,366,550</u>	<u>\$ 1,176,994</u>

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.

General Fund

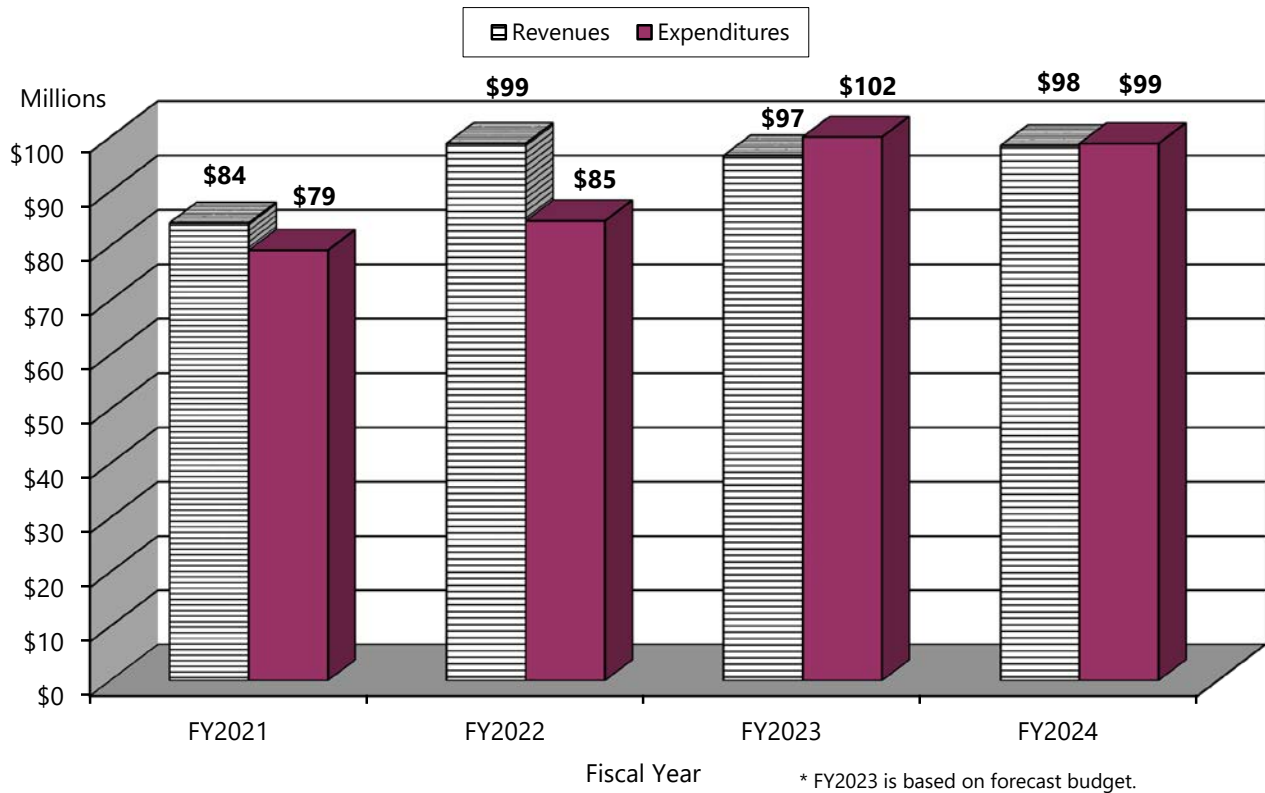
The General Fund is the general operating fund of the Borough. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal activities such as general government, assessing, finance, legal, planning, along with funding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

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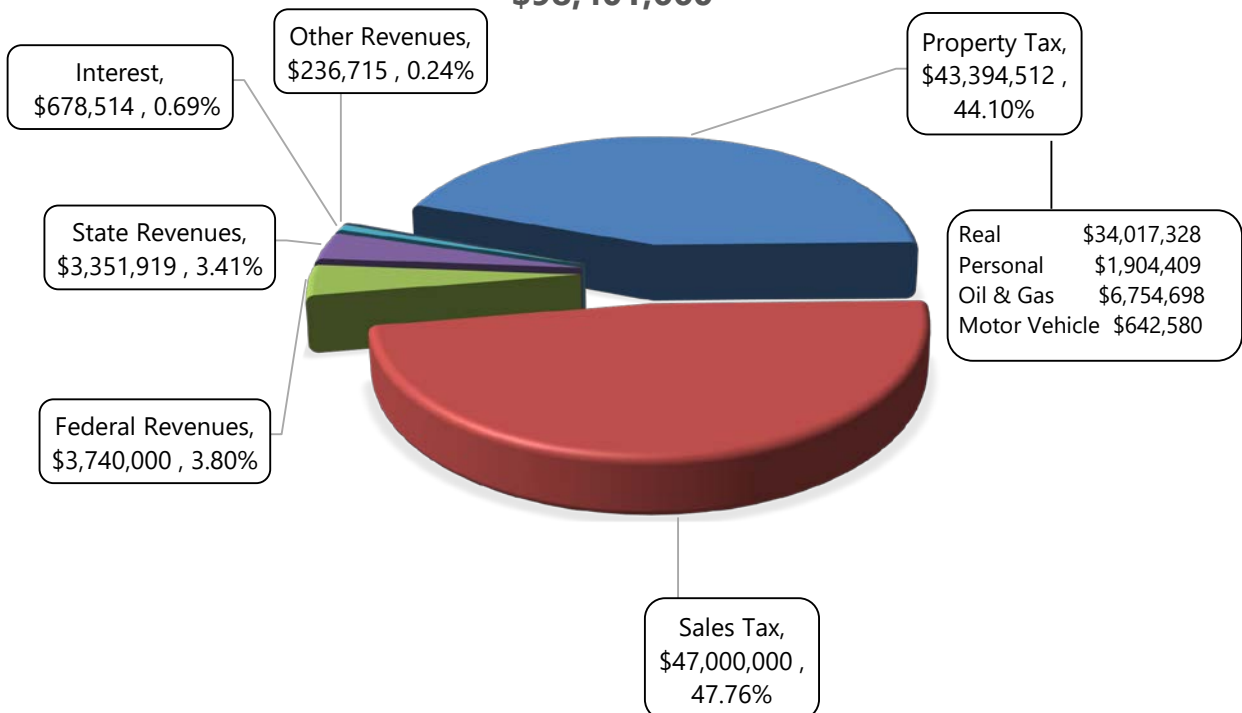
Fund: 100 General Fund

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Values (000'S)								
Real	6,667,627	6,720,391	7,083,297	7,090,335	7,856,697	7,935,264	7,974,940	8,014,815
Personal	323,502	326,301	313,938	330,378	330,439	335,396	338,750	342,138
Oil & Gas (AS 43.56)	1,493,429	1,421,416	1,501,174	1,501,174	1,570,860	1,555,151	1,555,151	1,555,151
Total Taxable Values	8,484,558	8,468,108	8,898,409	8,921,887	9,757,996	9,825,811	9,868,841	9,912,104
Mill Rate	4.70	4.70	4.50	4.50	4.30	4.30	4.30	4.30
Revenues:								
Property Taxes:								
Real	\$ 31,173,174	\$ 31,482,882	\$ 31,396,714	\$ 31,427,910	\$ 33,277,040	\$ 34,121,635	\$ 34,292,242	\$ 34,463,705
Personal	1,514,985	1,562,831	1,384,467	1,456,967	1,420,888	1,413,359	1,427,493	1,441,770
Oil & Gas (AS 43.56)	7,025,200	6,680,656	6,755,283	6,755,283	6,754,698	6,687,149	6,687,149	6,687,149
Penalty and Interest	695,364	785,212	717,562	740,288	740,288	740,288	740,288	740,288
Flat Tax	562,520	555,516	483,521	483,521	559,018	559,018	559,018	559,018
Motor Vehicle Tax	624,648	567,079	642,580	642,580	642,580	642,580	642,580	642,580
Total Property Taxes	41,595,891	41,634,176	41,380,127	41,506,549	43,394,512	44,164,029	44,348,770	44,534,510
Sales Tax	36,296,951	44,988,984	39,308,500	46,500,000	47,000,000	47,470,000	47,707,350	47,945,887
Federal Revenue	3,996,811	4,294,370	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000
State Revenue	1,611,283	8,843,263	4,004,113	4,004,113	3,351,919	3,351,919	2,495,949	2,495,117
Interest Revenue (Loss)	481,030	(1,205,172)	364,493	600,000	678,514	504,812	485,192	436,493
Other Revenue	212,451	260,978	215,000	215,000	236,715	236,715	236,715	236,715
Total Revenues	84,194,417	98,816,599	89,012,233	96,565,662	98,401,660	99,467,475	99,013,976	99,388,722
Total Revenues and Other Financing Sources	84,194,417	98,816,599	89,012,233	96,565,662	98,401,660	99,467,475	99,013,976	99,388,722
Expenditures:								
Personnel	13,387,742	13,236,892	15,765,022	15,868,327	16,747,446	17,832,607	18,456,748	19,102,734
Supplies	152,624	110,621	187,987	214,627	232,936	244,583	256,812	269,653
Services	4,354,155	4,815,584	6,109,215	8,014,221	6,675,803	7,009,593	7,360,073	7,728,077
Capital Outlay	117,446	126,109	172,335	223,425	225,818	230,334	322,468	328,917
Interdepartmental Charges	(1,306,156)	(1,239,011)	(1,699,895)	(1,746,125)	(1,751,219)	(1,959,243)	(1,998,428)	(2,038,397)
Total Expenditures	16,705,811	17,050,195	20,534,664	22,574,475	22,130,784	23,357,874	24,397,673	25,390,984
Operating Transfers To:								
Special Revenue Fund - Schools	47,888,909	48,000,000	52,564,284	52,564,284	54,753,114	55,574,411	56,408,027	57,254,147
Special Revenue Fund - Solid Waste	7,963,425	8,834,539	10,578,990	12,038,099	11,384,528	13,029,578	13,157,028	13,406,686
Special Revenue Funds - Other	1,284,221	1,180,131	1,221,070	1,221,070	1,465,800	1,495,116	1,525,018	1,555,518
Debt Service - School Debt	3,562,254	3,528,890	3,498,733	3,940,400	4,949,652	4,946,951	4,948,327	5,383,750
Capital Projects - Schools	1,430,000	4,050,000	5,250,000	6,875,000	4,000,000	4,000,000	4,000,000	4,000,000
Capital Projects - General Govt.	350,816	950,000	500,000	769,572	100,000	100,000	100,000	100,000
Capital Projects - General Govt.-PILT	-	-	-	112,000	-	-	-	-
Capital Projects - Fire Service Area-PILT	-	995,946	875,000	1,467,115	-	-	-	-
Total Operating Transfers	62,479,625	67,539,506	74,488,077	78,987,540	76,653,094	79,146,056	80,138,400	81,700,101
Total Expenditures and Operating Transfers	79,185,436	84,589,701	95,022,741	101,562,015	98,783,878	102,503,930	104,536,073	107,091,085
Net Results From Operations	5,008,981	14,226,898	(6,010,508)	(4,996,353)	(382,218)	(3,036,455)	(5,522,097)	(7,702,363)
Projected Lapse	-	-	977,899	977,899	1,327,847	1,401,472	1,463,860	1,523,459
Change in Fund Balance	5,008,981	14,226,898	(5,032,609)	(4,018,454)	945,629	(1,634,983)	(4,058,237)	(6,178,904)
Beginning Fund Balance	25,904,621	30,913,602	45,140,500	45,140,500	41,122,046	42,067,675	40,432,692	36,374,455
Ending Fund Balance	\$ 30,913,602	\$ 45,140,500	\$ 40,107,891	\$ 41,122,046	\$ 42,067,675	\$ 40,432,692	\$ 36,374,455	\$ 30,195,551

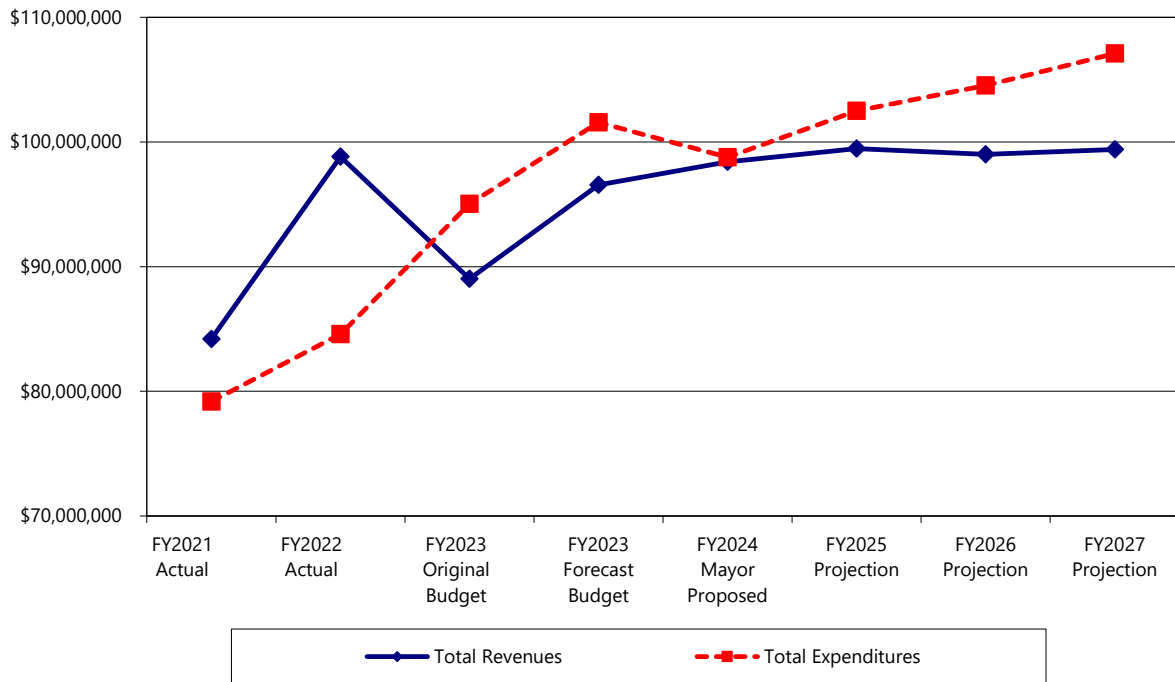
General Fund Revenues and Expenditures History



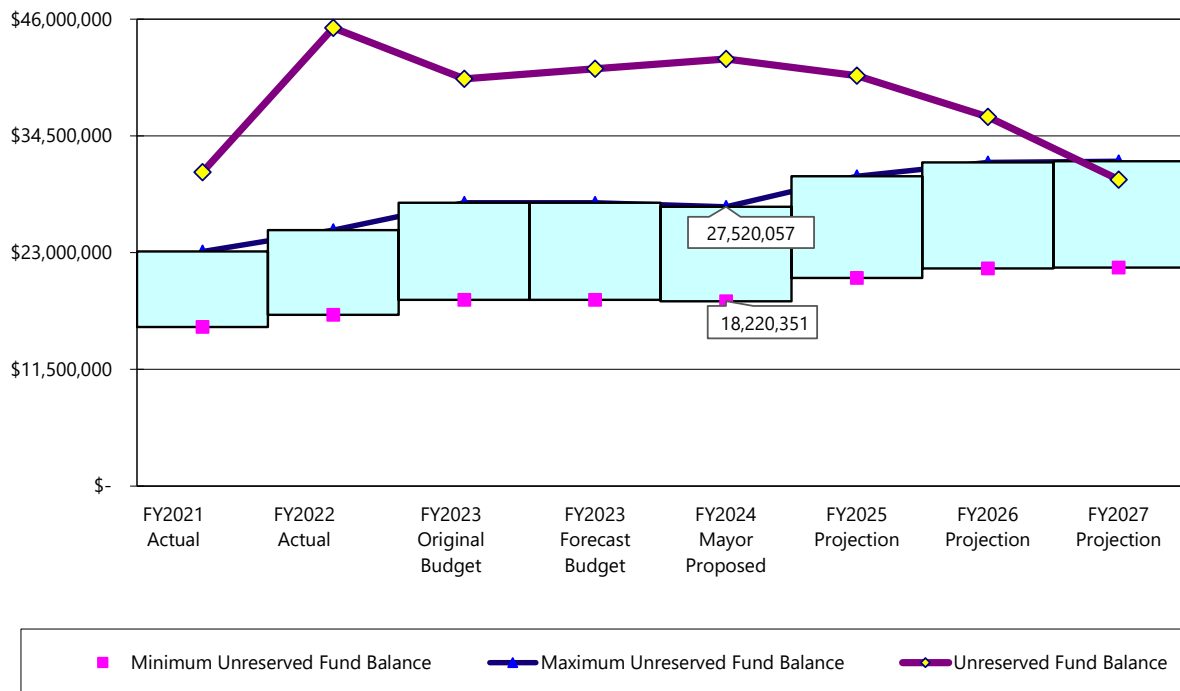
Where The Money Comes From General Fund Revenue Projections - FY2024



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

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original	Budget %
Personnel								
40110	Regular Wages	\$ 6,936,888	\$ 6,895,789	\$ 8,296,005	\$ 8,197,896	\$ 8,896,060	\$ 600,055	7.23%
40120	Temporary Wages	133,406	120,884	242,504	355,234	212,404	(30,100)	-12.41%
40130	Overtime Wages	94,957	43,714	107,450	101,969	98,318	(9,132)	-8.50%
40210	FICA	702,207	590,313	771,796	773,659	819,246	47,450	6.15%
40221	PERS	2,286,209	2,209,227	1,893,263	1,902,918	2,015,221	121,958	6.44%
40321	Health Insurance	2,289,909	2,422,814	3,370,350	3,442,434	3,516,010	145,660	4.32%
40322	Life Insurance	62,559	10,484	13,269	13,401	14,105	836	6.30%
40410	Leave	862,338	929,970	1,020,385	1,030,756	1,126,082	105,697	10.36%
40511	Other Benefits	19,269	13,697	50,000	50,060	50,000	-	0.00%
Total: Personnel		13,387,742	13,236,892	15,765,022	15,868,327	16,747,446	982,424	6.23%
Supplies								
42020	Signage Supplies	3,376	1,765	10,000	10,000	14,500	4,500	45.00%
42021	Promotional Supplies	-	52	450	1,650	450	-	0.00%
42120	Computer Software	20,098	18,533	10,905	24,850	21,685	10,780	98.85%
42210	Operating Supplies	60,402	50,763	96,057	99,300	115,466	19,409	20.21%
42230	Fuel, Oils and Lubricants	4,161	6,315	13,950	13,950	11,850	(2,100)	-15.05%
42250	Uniforms	2,715	3,405	3,625	3,534	3,983	358	9.88%
42263	Training Supplies	-	-	200	-	200	-	0.00%
42310	Repair/Maintenance Supplies	23,568	13,961	29,700	36,144	31,870	2,170	7.31%
42360	Motor Vehicle Supplies	2,721	4,462	4,200	5,393	5,300	1,100	26.19%
42410	Small Tools & Minor Equipment	35,583	11,365	18,900	19,806	27,632	8,732	46.20%
Total: Supplies		152,624	110,621	187,987	214,627	232,936	44,949	23.91%
Services								
43006	Senior Centers Grant Program	718,296	719,494	791,444	791,444	843,878	52,434	6.63%
43009	Economic Development District	100,000	100,000	150,000	150,000	150,000	-	0.00%
43011	Contractual Services	705,816	916,635	1,081,766	2,238,524	1,378,191	296,425	27.40%
43012	Audit Services	128,338	136,816	143,520	143,520	165,000	21,480	14.97%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43016	KPB Public Relations	41,758	40,801	100,000	159,199	100,000	-	-
43017	Investment Portfolio Fees	22,223	23,570	25,000	25,000	30,000	5,000	20.00%
43018	KPB Promotion	41,961	60,441	100,000	115,679	100,000	-	-
43019	Software Licensing	761,337	781,175	975,904	992,679	1,062,191	86,287	8.84%
43021	Peninsula Promotion	60,000	509	3,500	2,300	3,500	-	0.00%
43031	Litigation	13,661	10,567	15,000	15,000	15,000	-	0.00%
43034	Attorney Fees - Special Cases	43,854	78,728	31,000	175,215	125,000	94,000	303.23%
43036	Contractual Services - ARSSTC Fee	306,862	402,226	480,000	480,000	450,000	(30,000)	-6.25%
43110	Communications	116,559	114,940	144,522	144,463	150,502	5,980	4.14%
43140	Postage and Freight	93,283	100,484	113,680	126,953	119,085	5,405	4.75%
43210	Transportation/Subsistence	68,477	78,466	211,822	219,097	244,305	32,483	15.34%
43215	Travel Out of State	755	615	9,650	9,568	9,050	(600)	-6.22%
43216	Travel In State	-	4,157	12,500	12,500	13,800	1,300	10.40%
43220	Car Allowance	134,207	136,924	153,900	158,706	160,200	6,300	4.09%
43221	Car Allowance/PC	18,300	16,350	25,200	25,200	25,200	-	0.00%
43260	Training	17,098	29,966	54,991	52,518	65,090	10,099	18.36%
43270	Employee Development	2,887	-	10,000	10,000	10,000	-	0.00%
43310	Advertising	54,295	58,439	70,016	82,906	70,376	360	0.51%
43410	Printing	51,201	51,063	63,650	113,450	64,880	1,230	1.93%
43510	Insurance/Litigation Fund Premiums	115,633	125,097	157,299	160,478	191,194	33,895	21.55%
43610	Utilities	207,322	214,175	242,208	242,208	247,191	4,983	2.06%
43720	Equipment Maintenance	43,013	47,118	66,475	67,705	65,835	(640)	-0.96%
43750	Vehicle Maintenance	1,095	1,697	4,250	4,377	4,500	250	5.88%
43780	Buildings/Grounds Maintenance	52,381	46,678	74,424	462,233	82,424	8,000	10.75%
43810	Rents and Operating Leases	55,052	12,542	61,468	63,112	14,106	(47,362)	-77.05%

Kenai Peninsula Borough Budget Detail

Fund 100 General Fund

Total General Fund Expenditures By Line Item - Continued

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued								
43812	Equipment Replacement Payments	296,637	363,397	403,000	403,000	401,288	(1,712)	-0.42%
43920	Dues and Subscription	64,792	76,401	88,526	88,742	89,517	991	1.12%
43931	Recording Fees	12,062	9,023	14,100	13,915	14,100	-	0.00%
43932	Litigation Reports	-	52,090	120,000	154,130	100,000	(20,000)	-16.67%
43999	Contingency	-	-	105,400	105,400	105,400	-	0.00%
Total: Services		4,354,155	4,815,584	6,109,215	8,014,221	6,675,803	566,588	9.27%
Capital Outlay								
48110	Major Office Furniture	16,151	14,225	-	-	-	-	-
48120	Major Office Equipment	14,841	12,153	24,000	28,100	55,000	31,000	129.17%
48311	Major Machinery & Equipment	-	8,686	-	35,331	-	-	-
48525	Major Computer Software	-	-	-	-	30,000	30,000	-
48630	Improvements Other Than Buildings	-	-	-	-	-	-	-
48710	Minor Office Equipment	76,202	70,062	90,285	99,375	111,278	20,993	23.25%
48720	Minor Office Furniture	10,093	20,334	48,050	49,559	26,540	(21,510)	-44.77%
48740	Minor Machinery & Equipment	159	649	9,000	10,060	2,000	(7,000)	-77.78%
48750	Minor Medical Equipment	-	-	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay		117,446	126,109	172,335	223,425	225,818	53,483	31.03%
Transfers								
50235	Tfr EPHESA	284,621	215,067	178,338	178,338	340,000	161,662	90.65%
50241	Tfr S/D Operations	47,888,909	48,000,000	52,564,284	52,564,284	54,753,114	2,188,830	4.16%
50242	Tfr Postsecondary Education	847,440	828,306	892,732	892,732	975,800	83,068	9.30%
50260	Tfr Disaster Relief Fund	152,160	(14,915)	-	-	-	-	-
50264	Tfr 911 Fund	-	151,673	150,000	150,000	150,000	-	0.00%
50290	Tfr Solid Waste	7,963,425	8,834,539	10,578,990	12,038,099	11,384,528	805,538	7.61%
50308	Tfr School Debt	3,560,754	3,527,390	3,488,733	3,930,400	4,939,652	1,450,919	41.59%
50349	Tfr School Debt Expense	1,500	1,500	10,000	10,000	10,000	-	0.00%
50400	Tfr School Capital Projects	1,250,000	4,050,000	5,250,000	5,250,000	4,000,000	(1,250,000)	-23.81%
50401	Tfr School Bond Capital Projects	180,000	-	-	1,625,000	-	-	-
50407	Tfr General Gov't. Capital Projects	350,816	950,000	500,000	881,572	100,000	(400,000)	-80.00%
50441	Tfr Nikiski Fire SA Capital Projects	-	82,934	175,000	267,066	-	(175,000)	-100.00%
50442	Tfr Bear Creek Fire SA Capital Projects	-	91,865	175,000	258,135	-	(175,000)	-100.00%
50443	Tfr CES Capital Projects	-	7,086	175,000	342,914	-	(175,000)	-100.00%
50444	Tfr WESA Capital Projects	-	175,000	175,000	175,000	-	(175,000)	-100.00%
50446	Tfr KESA Capital Projects	-	175,000	175,000	175,000	-	(175,000)	-100.00%
50841	South Bend RIAD Fund	-	385,082	-	-	-	-	-
50842	Lookout USAD Fund	-	78,979	-	-	-	-	-
50843	Whale USAD Fund	-	-	-	249,000	-	-	-
Total: Transfers		62,479,625	67,539,506	74,488,077	78,987,540	76,653,094	2,165,017	2.91%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(1,305,626)	(1,239,044)	(1,692,220)	(1,738,450)	(1,743,544)	(51,324)	3.03%
60004	Mileage Ticket Credits	(530)	33	(7,675)	(7,675)	(7,675)	-	0.00%
Total: Interdepartmental Charges		(1,306,156)	(1,239,011)	(1,699,895)	(1,746,125)	(1,751,219)	(51,324)	3.02%
Department Total		\$ 79,185,436	\$ 84,589,701	\$ 95,022,741	\$ 101,562,015	\$ 98,783,878	\$ 3,761,137	3.96%

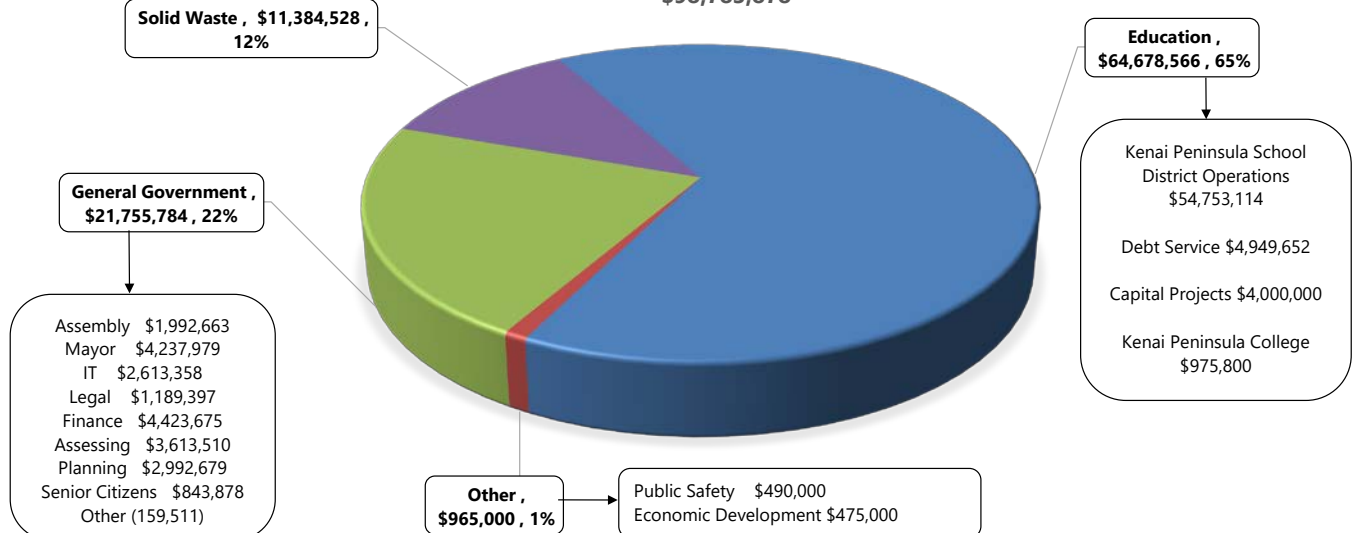
MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2021 Actual		FY2022 Actual		FY2023 Forecast Budget		FY2024 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	8,484,558,000	Equivalent	8,468,108,000	Equivalent	8,921,887,000	Equivalent	9,757,996,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	\$ 40,971,243	4.829	\$ 41,067,097	4.850	\$ 40,863,969	4.580	\$ 42,751,932	4.381
Motor Vehicle Tax	624,648	0.074	567,079	0.067	642,580	0.072	642,580	0.066
Sales Tax	36,296,951	4.278	44,988,984	5.313	46,500,000	5.212	47,000,000	4.817
Total Taxes	77,892,842	9.181	86,623,160	10.229	88,006,549	9.864	90,394,512	9.264
Federal Revenues	3,996,811	0.471	4,294,370	0.507	3,740,000	0.419	3,740,000	0.383
State Revenues:								
Reimbursement for School Debt	-	0.000	1,330,128	0.157	2,449,113	0.275	1,796,919	0.184
Revenue Sharing	312,893	0.037	894,402	0.106	850,000	0.095	850,000	0.087
Fish Tax	474,384	0.056	287,034	0.034	500,000	0.056	500,000	0.051
Other	824,006	0.097	6,331,699	0.748	205,000	0.023	205,000	0.021
Total State Revenues	1,611,283	0.190	8,843,263	1.044	4,004,113	0.449	3,351,919	0.344
Fees, Costs & Miscellaneous	212,451	0.025	260,978	0.031	215,000	0.024	236,715	0.024
Interest Earned	481,030	0.057	(1,205,172)	-0.142	600,000	0.067	678,514	0.070
Total Revenues and Other Financing Sources	\$ 84,194,417	9.923	\$ 98,816,599	11.669	\$ 96,565,662	10.823	\$ 98,401,660	10.084
EXPENDITURES:								
General Government:								
Assembly								
Administration	\$ 403,304	0.048	\$ 412,228	0.049	\$ 542,587	0.061	\$ 612,409	0.063
Clerk	564,795	0.067	541,392	0.064	614,064	0.069	657,438	0.067
Elections	255,558	0.030	110,042	0.013	474,513	0.053	194,788	0.020
Records Management	316,120	0.037	321,542	0.038	439,912	0.049	527,184	0.054
Total Assembly	1,539,777	0.181	1,385,204	0.164	2,071,076	0.232	1,991,819	0.204
Mayor								
Administration	718,915	0.085	669,463	0.079	1,114,354	0.125	1,110,214	0.114
Purchasing and Contracting	640,751	0.076	609,166	0.072	710,159	0.080	779,658	0.080
Emergency Management	791,791	0.093	814,946	0.096	1,068,719	0.120	1,075,964	0.110
Human Resources-Administration	713,357	0.084	648,355	0.077	930,768	0.104	925,213	0.095
Print/Mail Services	154,905	0.018	176,749	0.021	240,995	0.027	213,278	0.022
Custodial Maintenance	123,598	0.015	127,989	0.015	132,655	0.015	133,652	0.014
Total Mayor	3,143,317	0.370	3,046,668	0.360	4,197,650	0.470	4,237,979	0.434
Information Technology	1,905,532	0.225	1,916,218	0.226	2,479,923	0.278	2,613,358	0.268
Legal	928,714	0.109	967,485	0.114	1,610,948	0.181	1,189,397	0.122
Finance								
Administration	516,919	0.061	555,307	0.066	579,568	0.065	622,704	0.064
Financial Services	1,028,219	0.121	1,070,207	0.126	1,193,353	0.134	1,369,001	0.140
Property Tax & Collections	934,990	0.110	1,036,448	0.122	1,187,490	0.133	1,228,370	0.126
Sales Tax	948,136	0.112	1,079,066	0.127	1,226,455	0.137	1,212,600	0.124
Total Finance	3,428,264	0.404	3,741,028	0.442	4,186,866	0.469	4,432,675	0.454
Assessing								
Administration	1,277,574	0.151	1,326,940	0.157	1,482,894	0.166	1,678,947	0.172
Appraisal	1,621,228	0.191	1,447,716	0.171	1,784,073	0.200	1,934,563	0.198
Total Assessing	2,898,802	0.342	2,774,656	0.328	3,266,967	0.366	3,613,510	0.370
Planning								
Administration	1,017,569	0.120	1,060,582	0.125	1,668,055	0.187	1,491,683	0.153
Geographic Information Systems	467,601	0.055	659,267	0.078	722,796	0.081	653,270	0.067
River Center	586,602	0.069	686,115	0.081	1,178,958	0.132	847,726	0.087
Total Planning	2,071,772	0.244	2,405,964	0.284	3,569,809	0.400	2,992,679	0.307
Senior Citizens	718,296	0.085	719,494	0.085	791,444	0.089	843,878	0.086

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2021 Actual		FY2022 Actual		FY2023 Forecast Budget		FY2024 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	8,484,558,000	Equivalent	8,468,108,000	Equivalent	8,921,887,000	Equivalent	9,757,996,000	Equivalent
Economic Development	343,719	0.041	301,242	0.036	549,878	0.062	475,000	0.049
Non-Departmental								
Contract Services	264,354	0.031	326,484	0.039	442,425	0.050	340,000	0.035
Insurance	93,930	0.011	103,923	0.012	136,125	0.015	161,125	0.017
Other	15,850	0.002	13,697	0.002	82,000	0.009	50,000	0.005
Interdepartmental Charges	(646,516)	-0.076	(651,868)	-0.077	(810,636)	-0.091	(810,636)	-0.083
Total Non-Departmental	(272,382)	-0.032	(207,764)	-0.025	(150,086)	-0.017	(259,511)	-0.027
Total Operations	16,705,811	1.969	17,050,195	2.013	22,574,475	2.530	22,130,784	2.268
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	47,888,909	5.644	48,000,000	5.668	52,564,284	5.892	54,753,114	5.611
Postsecondary Education	847,440	0.100	828,306	0.098	892,732	0.100	975,800	0.100
Disaster Relief	152,160	0.018	(14,915)	-0.002	-	0.000	-	0.000
911 Communications	-	0.000	151,673	0.018	150,000	0.017	150,000	0.015
Eastern Highway Peninsula Emergency	284,621	0.034	215,067	0.025	178,338	0.020	340,000	0.035
Solid Waste	7,963,425	0.939	8,834,539	1.043	12,038,099	1.349	11,384,528	1.167
Debt Service Fund:								
School Debt	3,562,254	0.420	3,528,890	0.417	3,940,400	0.442	4,949,652	0.507
Capital Projects Funds:								
School Revenue	1,250,000	0.147	4,050,000	0.478	5,250,000	0.588	4,000,000	0.410
School Bond Fund	180,000	0.021	-	0.000	1,625,000	0.182	-	0.000
General Government	350,816	0.041	950,000	0.112	881,572	0.099	100,000	0.010
Nikiski Fire SA Capital Projects	-	-	82,934	-	267,066	-	-	0.000
Bear Creek Fire SA Capital Projects	-	-	91,865	-	258,135	-	-	0.000
CES Capital Projects	-	-	7,086	-	342,914	-	-	0.000
WESA Capital Projects	-	-	175,000	-	175,000	-	-	0.000
KESA Capital Projects	-	-	175,000	-	175,000	-	-	0.000
Special Assessments	-	-	464,061	-	249,000	-	-	0.000
Total Other Financing Uses	62,479,625	7.364	67,539,506	7.976	78,987,540	8.853	76,653,094	7.855
Total Expenditures and Other Financing Uses	79,185,436	9.333	84,589,701	9.989	101,562,015	11.383	98,783,878	10.123
Fund Balance Increase/(Decrease)	\$ 5,008,981	0.590	\$ 14,226,898	1.680	\$ (4,996,353)	-0.560	\$ (382,218)	-0.039

Where the Money Goes General Fund Expenditure Projections - FY2024 \$98,783,878



Fund 100	Department Function
Dept 11110	General Fund
	Assembly - Administration

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.

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.
- 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).

FY2023 Accomplishments:

- Formed the Assembly Material Site Subcommittee to amend borough code.

- Approved the reactivation of the Emergency Services Communications Center Advisory Board. Approved amendments to borough code regarding Planning Commission application process and commissioner's compensation.
- Appointed a borough mayor to serve until the next regular election in October.
- Appointed a new assembly member for the District 3 – Nikiski seat until the next regular election in October.
- Approved a Special Mayoral Election and appropriated funds to administer the special election and run-off election.
- Approved amendments to the borough Hazard Mitigation Plan.
- Approved amendments to various sections of borough code per requests from administration and staff.
- Approved the establishment of the Nikiski Advisory Planning Commission.
- Approved the borough's state capital project priorities for possible funding with the state legislature.
- Approved the borough's transportation priorities for grant funding with the State of Alaska, Department of Transportation.

Performance Measures:

Key Measures	CY2020* Actual	CY2021* Actual	CY2022* Actual	CY2023* Projected
Regular and Special Assembly Meetings	22	20	20	20
Legislative Priority Community Meetings	0	0	0	10
Number of Ordinances Heard	84	95	129	100
Number of Resolutions Heard	91	96	68	90
Committee Meetings/Work Sessions/Other Meetings*	104	78	80	80

*Includes all meetings other than Regular and Special Assembly Meetings which are noted separately above.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11110 - Assembly Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40120	Temporary Wages	\$ 45,200	\$ 44,400	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120	Temporary Wages - BOE	3,100	2,000	8,999	8,999	6,000	(2,999)	-33.33%
40210	FICA	4,137	4,014	5,810	5,810	5,391	(419)	-7.21%
40321	Health Insurance	90,480	81,100	161,500	161,500	196,560	35,060	21.71%
40322	Life Insurance	248	248	248	248	248	-	0.00%
Total: Personnel		143,165	131,762	220,957	220,957	252,599	31,642	14.32%
Supplies								
42120	Computer Software	26	-	-	-	-	-	-
42210	Operating Supplies	128	336	1,500	1,500	1,500	-	0.00%
42410	Small Tools & Minor Equipment	2,133	-	1,500	1,500	1,500	-	0.00%
Total: Supplies		2,287	336	3,000	3,000	3,000	-	0.00%
Services								
43011	Contractual Services	11,953	10,340	14,000	14,282	14,000	-	0.00%
43012	Audit Services	128,338	136,816	143,520	143,520	165,000	21,480	14.97%
43019	Software Licensing	26,342	29,413	32,210	32,210	37,710	5,500	17.08%
43110	Communications	2,872	2,894	3,000	3,000	3,000	-	0.00%
43210	Transportation/Subsistence	8,709	14,751	15,000	14,800	15,000	-	0.00%
43210	Transportation/Subsistence - BOE	-	298	1,500	1,500	1,500	-	0.00%
43215	Travel Out of State	755	615	9,650	9,568	9,050	(600)	-6.22%
43216	Travel In State	-	4,157	12,500	12,500	13,800	1,300	10.40%
43220	Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43260	Training	1,492	2,505	5,700	5,700	5,700	-	0.00%
43610	Utilities	17,580	17,632	19,500	19,500	19,500	-	0.00%
43720	Equipment Maintenance	1,607	1,998	2,000	2,000	2,000	-	0.00%
43920	Dues and Subscriptions	28,356	35,248	38,250	38,250	38,250	-	0.00%
Total: Services		247,804	276,467	316,630	316,630	344,310	27,680	8.74%
Capital Outlay								
48120	Office Machinery & Equipment	-	-	-	-	10,000	10,000	-
48710	Minor Office Equipment	10,048	3,663	2,000	2,000	2,500	500	25.00%
Total: Capital Outlay		10,048	3,663	2,000	2,000	12,500	10,500	525.00%
Department Total		\$ 403,304	\$ 412,228	\$ 542,587	\$ 542,587	\$ 612,409	\$ 69,822	12.87%

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 (\$12,000), and miscellaneous items including Assembly photos, plaques, hearing transcripts, etc. (\$2,000).

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. Legistar, Media Manager, Live Manager, In-Site and Vote Cast software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website, and eComment portal. (\$30,000), security camera software renewal (\$210), Zoom (\$2,000), Conference room scheduling software (\$500), and GIS Software for Redistricting (\$5,000).

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.

43215 Travel Out of State. National Association of Counties (NACo) legislative conference in Washington D.C., WIR conference and Annual NACo conference for AMLWIR representative (up to \$1,750 reimbursed by Alaska Municipal League for WIR Representative per trip).

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 (\$37,000) and National Association of Counties (\$1,250).

48120 Office Machinery & Equipment. Replace Granicus encoder.

48710 Minor Office Equipment. iPad replacement as needed (\$600), 2 cameras in chambers (\$800), 2 conference phones (\$800), and printer in chambers (\$300).

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. Ensure the very best in customer service.

FY2023 Accomplishments:

- Staffed regular and special Assembly meetings, committees, hearings, and work sessions.
- Processed 99 Liquor Licenses (new/renewal/transfers).
- Processed 27 Marijuana Licenses (new/renewal/transfers).
- Clerk and Deputy Clerk members of the KPB Public Relations Team.
- Administration of the appointment process for the Planning Commission and 7 Advisory Planning Commissions.
- Administration of the elected and appointment process for 13 service area boards.
- Assisted the Road Service Area with the appointment process of the members for the North Road Extension Task Force as well as creation of the related webpage.

FY2024 New Initiatives:

- Review of notification requirements to ensure effectiveness, efficiency and fiscal responsibility.
- Staff education and professional development.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	3.67	3.67	4	4

Key Measures	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Projected
Public Notices	70	70	113	100
Board of Equalization Appeal Application Processed	192	242	135	300
Board of Equalization Appeals Heard	8	23	13	20
Planning Commission Decision Appeals	4	3	3	2
Regular and Special Assembly Meetings	22	20	20	20
Legislative Priority Community Meetings	0	0	0	10
Utility/Road Improvement Special Assessment Districts	1	0	2	1
Administrative Appeals KPB 21.50	1	0	0	1

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11120 - Assembly Clerk

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 262,865	\$ 259,984	\$ 299,024	\$ 299,024	\$ 345,799	\$ 46,775	15.64%
40130	Overtime Wages	3,210	1,201	8,272	8,272	8,330	58	0.70%
40210	FICA	22,610	21,641	27,413	27,413	31,147	3,734	13.62%
40221	PERS	88,291	84,023	68,576	68,576	78,899	10,323	15.05%
40321	Health Insurance	93,709	84,373	116,706	116,706	98,280	(18,426)	-15.79%
40322	Life Insurance	396	400	445	445	521	76	17.08%
40410	Leave	37,644	41,625	39,361	39,361	39,907	546	1.39%
Total: Personnel		508,725	493,247	559,797	559,797	602,883	43,086	7.70%
Supplies								
42210	Operating Supplies	612	991	1,000	1,003	1,000	-	0.00%
42410	Small Tools & Minor Equipment	46	44	-	159	100	100	-
Total: Supplies		658	1,035	1,000	1,162	1,100	100	10.00%
Services								
43011	Contractual Services	11,958	9,467	10,000	10,000	10,000	-	0.00%
43019	Software Licensing	193	553	200	200	200	-	0.00%
43110	Communications	2,873	2,843	3,200	3,200	3,200	-	0.00%
43140	Postage and Freight	1,790	1,445	1,500	1,338	1,500	-	0.00%
43210	Transportation/Subsistence	463	1,380	4,775	4,775	3,775	(1,000)	-20.94%
43220	Car Allowance	6,030	6,044	6,012	6,012	7,200	1,188	19.76%
43260	Training	858	-	2,400	2,300	2,400	-	0.00%
43310	Advertising	14,187	14,825	13,000	13,000	13,000	-	0.00%
43410	Printing	-	-	-	100	-	-	-
43610	Utilities	6,306	6,326	7,010	7,010	7,010	-	0.00%
43720	Equipment Maintenance	1,607	1,998	2,000	2,000	2,000	-	0.00%
43812	Equipment Replacement Payments	-	-	-	-	-	-	-
43920	Dues and Subscriptions	1,110	1,045	1,170	1,170	1,170	-	0.00%
Total: Services		47,375	45,926	51,267	51,105	51,455	188	0.37%
Capital Outlay								
48710	Minor Office Equipment	7,677	1,184	2,000	2,000	2,000	-	0.00%
48720	Minor Office Furniture	360	-	-	-	-	-	-
48740	Minor Machinery & Equipment	-	-	-	-	-	-	-
Total: Capital Outlay		8,037	1,184	2,000	2,000	2,000	-	0.00%
Department Total		\$ 564,795	\$ 541,392	\$ 614,064	\$ 614,064	\$ 657,438	\$ 43,374	7.06%

Line-Item Explanations

40110 Regular Wages. Staff includes Borough Clerk, Deputy Borough Clerk, 1 Clerk Assistant, and 1 Clerk Administrative Assistant.

Added. 1/3 time Deputy Clerk (Ordinance 2022-19-33)

43011 Contractual Services. Ordinance codification services.

43019 Software Licensing. Security camera annual license (\$200).

43210 Transportation/Subsistence. Travel costs for Clerk & Deputy Clerk 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 Borough Clerk and Deputy Borough Clerk.

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.

43920 Dues and Subscriptions. AAMC, IIMC and Peninsula Clarion.

48710 Minor Office Equipment. One desktop computer (\$1,400) and one desktop printer (\$600) - regular replacement schedule for both.

Fund 100	Department Function
Dept 11130	General Fund
	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 Homer, Kenai, Seldovia, Seward and Soldotna, 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 municipal elections.
- Monitor and review Alaska Statutes on election laws making changes to the Borough's process as needed.
- Conduct efficient and litigation free elections.

FY2023 Accomplishments:

- Administered regular Borough election without challenge.
- Programmed ballots for the Borough and Cities of Homer, Kenai, Seldovia, 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.
- Pursuant to the executed Memorandums of Agreement, assisted the cities of Homer, Seldovia and Kachemak with the administration of elections (i.e. ballot programming, inclusion in voter pamphlet and recruitment).
- Assisted the Reapportionment Committee with proposing apportionment plans to the Assembly and provided to the voters at the October 4, 2022 election.
- Review of the informational brochure (voter pamphlet) content and future distribution process.
- Provide for accessible voting experiences for all eligible voters.
- Worked with the Planning Department and GIS Division and Legal Department to draw new district lines.

FY2024 New Initiatives:

- Purchase upgraded election equipment.
- Update the candidacy and write-in processes as defined in the borough's election code.
- Administer borough elections without challenge.

Performance Measures:

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Projected	CY2024 Estimated
Regular Election	1	1	1	1
Special/Runoff Elections	1	0	2	1
Petitions Reviewed (Initiative, Referendum, Recall, Service Area)	1	0	0	0
Petitions Certified	1	0	0	0
Absentee, Special Needs & Questioned Ballots Processed	4,535	844	1,000	1,000

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11130 - Assembly Elections

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40120	Temporary Wages	\$ 40,191	\$ 32,187	\$ 42,000	\$ 157,987	\$ 56,003	\$ 14,003	33.34%
40130	Overtime Wages	1,174	277	-	-	-	-	-
40210	FICA	1,226	396	3,213	5,213	4,285	1,072	33.36%
Total: Personnel		42,591	32,860	45,213	163,200	60,288	15,075	33.34%
Supplies								
42120	Computer Software	13,500	-	-	-	-	-	-
42210	Operating Supplies	2,999	1,419	2,000	5,900	2,000	-	0.00%
42410	Small Tools & Minor Equipment	13,720	907	-	100	-	-	-
Total: Supplies		30,219	2,326	2,000	6,000	2,000	-	0.00%
Services								
43011	Contractual Services	48,809	12,177	16,800	72,800	39,000	22,200	132.14%
43019	Software Licensing	12,692	4,568	23,000	38,338	23,000	-	0.00%
43110	Communications	2,545	2,041	3,000	2,000	3,000	-	0.00%
43140	Postage and Freight	8,034	6,283	7,000	20,800	7,000	-	0.00%
43210	Transportation/Subsistence	112	140	500	1,500	500	-	0.00%
43310	Advertising	4,655	4,122	8,000	22,193	8,000	-	0.00%
43410	Printing	43,594	40,184	50,000	97,076	50,000	-	0.00%
43810	Rents and Operating Leases	47,466	500	49,000	50,606	2,000	(47,000)	-95.92%
Total: Services		167,907	70,015	157,300	305,313	132,500	(24,800)	-15.77%
Capital Outlay								
48120	Major Office Equipment	14,841	4,841	-	-	-	-	-
Total: Capital Outlay		14,841	4,841	-	-	-	-	-
Department Total		\$ 255,558	\$ 110,042	\$ 204,513	\$ 474,513	\$ 194,788	\$ (9,725)	-4.76%

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.

42120 Computer Software. Election Software balance due under rental agreement.

43011 Contractual Services. By-mail precincts ballot insertion and handling (\$4,000), Election/Ballot Set-Up and on-site support (\$35,000)

43019 Software Licensing. Annual licensing and maintenance agreement for election software (\$23,000).

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. Delivery of election materials and equipment, meetings with city clerks throughout the borough in preparing for the October election. Training Election Officials throughout the borough (transportation and refreshments).

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

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

43810 Rents and Operating Leases. Polling Site Rentals (\$2,000).

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 two record technicians.

The records management program serves to safeguard the Borough's official records and informational assets (on various media types) by guiding the management, access, retention, storage, protection, and disposition of those assets. We also provide consultative and operational assistance to all divisions and departments, as well as the school district, concerning records management, retention, disposition, and secure information management practices.

Major Long-Term Issues and Concerns:

- Ongoing training to adhere/administer Generally Accepted Recordkeeping Principals (GARP).
- Continue to assist with implementation of a borough-wide paperless initiative and assist departments to digitize records.
- Audit and inventory vital/essential records of the borough.
- Develop a records Disaster Recovery Plan.

- Assist school district with implementation of a records management program.

FY2023 Accomplishments:

- 162 boxes were transferred to microfilm and/or electronic images.
- 134 microfilm reels were created.
- 273 borough boxes were shredded for the annual destruction of obsolete physical records.
- Updates to the Borough's retention schedule to mirror current business practices, while adhering to borough, state and federal laws.
- Resumed annual training and assisted department record custodians with the new records management software.
- In collaboration with the Legal Department, administered a consistent and thorough public records request process.
- Processed 322 public records requests.

FY2024 New Initiatives:

- Continue efforts to maintain a current and updated retention schedule.
- Continue efforts with the school district in the growth and development of their retention schedule.
- Implementation of the new records software for school district records.
- Continue annual records management software training sessions with department record custodians.
- Develop processes and expand the new records management software to incorporate electronic records.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	2.33	2.33	3	3

Measures	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Projected
Public Records Requests	329	322	322	350
Files Returned	346	235	235	300
Files Out for Review	304	248	248	300
Reviewed Box Returned	14	20	20	20
Boxes Out for Review	16	13	13	20
Microfilm Reels Indexed	369	402	402	400
Microfilm Reels Processed	345	402	402	240
New Boxes Received	240	277	277	300
Number of Boxes Shredded	286	591	591	600
Obsolete Document Destruction/Shredded	4,963 lbs.	7,475 lbs.	7,475 lbs.	8,000 lbs.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11140 - Assembly Records Management

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 111,802	\$ 117,241	\$ 133,777	\$ 165,432	\$ 210,994	\$ 77,217	57.72%
40130	Overtime Wages	-	-	1,915	1,915	2,041	126	6.58%
40210	FICA	9,394	9,384	12,237	15,002	19,107	6,870	56.14%
40221	PERS	39,414	40,121	30,755	37,719	47,835	17,080	55.54%
40321	Health Insurance	59,494	62,260	74,094	84,747	98,280	24,186	32.64%
40322	Life Insurance	178	185	211	258	326	115	54.50%
40410	Leave	17,806	20,089	18,728	23,218	30,918	12,190	65.09%
Total: Personnel		238,088	249,280	271,717	328,291	409,501	137,784	50.71%
Supplies								
42120	Computer Software	-	-	-	490	-	-	-
42210	Operating Supplies	598	820	5,000	4,510	5,000	-	0.00%
42230	Fuel, Oil & Lubricants	128	105	400	400	400	-	0.00%
42250	Uniforms	417	418	415	415	416	1	0.24%
42310	Repair/Maintenance Supplies	343	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	530	340	500	500	500	-	0.00%
Total: Supplies		2,016	1,683	6,315	6,315	6,316	1	0.02%
Services								
43011	Contractual Services	22,401	6,261	29,500	29,500	25,900	(3,600)	-12.20%
43019	Software Licensing	12,644	22,199	17,700	18,700	24,550	6,850	38.70%
43110	Communications	703	729	750	1,051	900	150	20.00%
43140	Postage and Freight	192	55	500	500	500	-	0.00%
43210	Transportation/Subsistence	85	471	3,450	1,575	3,450	-	0.00%
43220	Car Allowance	1,192	1,194	1,188	2,394	3,600	2,412	203.03%
43260	Training	999	49	825	1,700	825	-	0.00%
43610	Utilities	29,753	30,062	26,700	26,700	26,700	-	0.00%
43720	Equipment Maintenance	151	89	6,350	6,350	8,950	2,600	40.94%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812	Equipment Replacement Payments	7,455	6,252	15,981	15,981	15,137	(844)	-5.28%
43920	Dues and Subscriptions	441	850	655	655	655	-	0.00%
Total: Services		76,016	68,211	103,799	105,306	111,367	7,568	7.29%
Capital Outlay								
48710	Minor Office Equipment	-	2,368	-	-	-	-	-
Total: Capital Outlay		-	2,368	-	-	-	-	-
Department Total		\$ 316,120	\$ 321,542	\$ 381,831	\$ 439,912	\$ 527,184	\$ 145,353	38.07%

Line-Item Explanations

40110 Regular Wages. Staff includes: Records Manager and 2 Records Technicians.

Added: 2/3 time Records Manager (Ordinance 2022-19-33)

42210 Operating Supplies. For the purchase of microfilm, bankers boxes, preservation books, general office supplies, and miscellaneous.

43011 Contractual Services. Processing of microfilm (\$20,000), shredding records scheduled for destruction (\$5,000), and Fire Suppression System annual inspection (\$900).

43019 Software Licensing. Records Management Software, Content Manager (\$15,500), Public Records Request Software, GovQA (\$5,350) security camera annual license (\$200), and Archive Social (\$3,500).

43210 Transportation/Subsistence. Travel costs and per diem for Deputy Clerk to attend AAMC annual conference and Annual ARMA Conference.

43220 Car Allowance. Records Manager car allowance.

43720 Equipment Maintenance. High speed scanners (\$2,750), Microfilm reader (\$2,600), and fire suppression system annual maintenance (\$3,600).

43812 Equipment Replacement Payments. Records software, high speed scanners, Records Van, and copier. See schedule below.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11140 - Assembly Records Management - Continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>	<u>Projected</u> <u>Payments</u> <u>FY2025-27</u>
Records software - supplemental *	\$ 13,227	\$ 3,607	\$ 3,607	\$ 10,821
Scanners (2)	5,290	2,645	1,801	-
FY23 Copier	-	-	2,176	4,352
FY23 Vehicle	-	-	7,553	22,659
	<u>\$ 18,517</u>	<u>\$ 6,252</u>	<u>\$ 15,137</u>	<u>\$ 37,832</u>

*Supplemental of \$40,000 to original software appropriation of \$100,000.

Kenai Peninsula Borough

Budget Detail

Fund 100

Assembly Department Totals

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	374,667	377,225	432,801	464,456	556,793	\$ 123,992	28.65%
40120	Temporary Wages	88,491	78,587	95,399	211,386	106,403	11,004	11.53%
40130	Overtime Wages	4,384	1,478	10,187	10,187	10,371	184	1.81%
40210	FICA	37,367	35,435	48,673	53,438	59,930	11,257	23.13%
40221	PERS	127,705	124,144	99,331	106,295	126,734	27,403	27.59%
40321	Health Insurance	243,683	227,733	352,300	362,953	393,120	40,820	11.59%
40322	Life Insurance	822	833	904	951	1,095	191	21.13%
40410	Leave	55,450	61,714	58,089	62,579	70,825	12,736	21.92%
Total: Personnel		932,569	907,149	1,097,684	1,272,245	1,325,271	227,587	20.73%
Supplies								
42120	Computer Software	13,526	-	-	490	-	-	-
42210	Operating Supplies	4,337	3,566	9,500	12,913	9,500	-	0.00%
42230	Fuel, Oil, and Lubricant	128	105	400	400	400	-	0.00%
42250	Uniforms	417	418	415	415	416	1	0.24%
42310	Repair/Maintenance Supplies	343	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	16,429	1,291	2,000	2,259	2,100	100	5.00%
Total: Supplies		35,180	5,380	12,315	16,477	12,416	101	0.82%
Services								
43011	Contractual Services	95,121	38,245	70,300	126,582	88,900	18,600	26.46%
43012	Audit Services	128,338	136,816	143,520	143,520	165,000	21,480	14.97%
43019	Software Licensing	51,871	56,733	73,110	89,448	85,460	12,350	16.89%
43110	Communication	8,993	8,507	9,950	9,251	10,100	150	1.51%
43140	Postage and Freight	10,016	7,783	9,000	22,638	9,000	-	0.00%
43210	Transportation/Subsistence	9,369	17,040	25,225	24,150	24,225	(1,000)	-3.96%
43215	Travel Out of State	755	615	9,650	9,568	9,050	(600)	-6.22%
43216	Travel In State	-	4,157	12,500	12,500	13,800	1,300	10.40%
43220	Car Allowance	27,022	27,038	27,000	28,206	30,600	3,600	13.33%
43260	Training	3,349	2,554	8,925	9,700	8,925	-	0.00%
43310	Advertising	18,842	18,947	21,000	35,193	21,000	-	0.00%
43410	Printing	43,594	40,184	50,000	97,176	50,000	-	0.00%
43610	Utilities	53,639	54,020	53,210	53,210	53,210	-	0.00%
43720	Equipment Maintenance	3,365	4,085	10,350	10,350	12,950	2,600	25.12%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810	Rents and Operating Leases	47,466	500	49,000	50,606	2,000	(47,000)	-95.92%
43812	Equipment Replacement Payments	7,455	6,252	15,981	15,981	15,137	(844)	-5.28%
43920	Dues and Subscriptions	29,907	37,143	40,075	40,075	40,075	-	0.00%
Total: Services		539,102	460,619	628,996	778,354	639,632	10,636	1.69%
Capital Outlay								
48120	Major Office Equipment	14,841	4,841	-	-	10,000	10,000	-
48710	Minor Office Equipment	17,725	7,215	4,000	4,000	4,500	500	12.50%
48720	Minor Office Furniture	360	-	-	-	-	-	-
Total: Capital Outlay		32,926	12,056	4,000	4,000	14,500	10,500	262.50%
Department Total		\$ 1,539,777	\$ 1,385,204	\$ 1,742,995	\$ 2,071,076	\$ 1,991,819	\$ 248,824	14.28%

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) Provide direct oversight for all personnel, finances and operations throughout the Borough.

Major Long-Term Issues and Concerns:

- Diversify and grow the Kenai Peninsula Borough economy.
- Continue to monitor health care costs to the Borough and School District and look for ideas to reduce costs.
- Establish policies that better guide land use to minimize land use conflicts, maintain property values, protect natural systems and support individual land use freedoms.
- Proactively manage growth to provide economic development opportunities on the Kenai Peninsula Borough while preserving what residents and visitors value about the area's natural features.
- Focus on the growing senior population who will need more health services, transportation, housing choices and other amenities to maintain an active and independent life.
- Support efforts at finding efficiencies and cost-savings in the Borough budget.
- Develop a sustainable fiscal plan for funding Borough operations that reduces dependence on uncertain state funding.
- Continue to identify opportunities to coordinate with organizations including city governments, Native organization and non-profits, to leverage resources and provide services more cost-effectively.

- Work with communities to expand public transportation options and ensure the long-term sustainability of public transportation for all residents.
- Improve access connectivity to, from and within the Kenai Peninsula Borough.
- Explore new revenue sources to help finance the solid waste management system and operations.

FY2023 Accomplishments:

- Updated 2022 KPB Community wildfire Protection Plan.
- Made an agreement with the City of Kenai for hard rock resources from the Seldovia landfill site for their bluff stabilization project.
- Amended chapter 21.50 relating to stop-work orders and fine amounts in stipulated agreements.
- Removed the Planning Commission purview from the marijuana application process and made it similar to alcohol license applications.
- Code updates to declaration of disaster emergencies and the Administrations scope of the borough's emergency powers and duties.
- Completed security swipe card installation in the Borough Administration Building.
- Established an Advisory Planning Commission for Nikiski.

FY2024 New Initiatives:

- Update of the 2003 Kenai Peninsula Borough Transportation Plan.
- Animal control assessment.
- Work cooperatively with Central Peninsula Hospital and South Peninsula Hospital to ensure that both facilities continue to provide high-quality care while remaining financially sustainable.
- Complete evaluation and implement facilities management structure for KPB non-educational facilities.

Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Staffing history	4.25	4.25	6	6

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11210 - Mayor Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 392,520	\$ 359,692	\$ 584,904	\$ 574,904	\$ 594,374	\$ 9,470	1.62%
40120	Temporary Wages	2,159	231	13,024	13,024	4,412	(8,612)	-66.12%
40130	Overtime Wages	-	-	-	-	881	881	-
40210	FICA	35,206	32,464	52,697	52,697	52,346	(351)	-0.67%
40221	PERS	118,915	109,686	129,567	129,567	121,401	(8,166)	-6.30%
40321	Health Insurance	102,221	97,482	190,800	190,800	196,560	5,760	3.02%
40322	Life Insurance	558	528	957	957	886	(71)	-7.42%
40410	Leave	29,412	34,088	57,102	57,102	44,127	(12,975)	-22.72%
Total: Personnel		680,991	634,171	1,029,051	1,019,051	1,014,987	(14,064)	-1.37%
Supplies								
42021	Promotional Supplies	-	52	450	1,650	450	-	0.00%
42120	Computer Software	394	175	650	650	650	-	0.00%
42210	Operating Supplies	947	3,141	4,250	4,240	4,550	300	7.06%
42310	Repair/Maintenance Supply	-	-	-	10	-	-	-
42410	Small Tools & Minor Equipment	913	154	700	700	1,215	515	73.57%
Total: Supplies		2,254	3,522	6,050	7,250	6,865	815	13.47%
Services								
43011	Contractual Services	695	1,085	1,709	11,709	1,709	-	0.00%
43019	Software Licensing	4,193	936	9,782	8,982	10,000	218	2.23%
43021	Peninsula Promotion	-	509	3,500	2,300	3,500	-	0.00%
43110	Communications	3,507	3,600	5,575	5,575	5,575	-	0.00%
43140	Postage and Freight	115	26	375	375	375	-	0.00%
43210	Transportation/Subsistence	1,313	2,302	12,000	12,000	15,698	3,698	30.82%
43220	Car Allowance	10,706	10,019	18,000	18,000	18,000	-	0.00%
43260	Training	116	-	3,000	3,000	4,100	1,100	36.67%
43310	Advertising	-	-	1,800	1,800	1,800	-	0.00%
43410	Printing	48	30	500	500	500	-	0.00%
43610	Utilities	10,371	10,408	10,862	10,862	11,296	434	4.00%
43720	Equipment Maintenance	320	453	450	450	450	-	0.00%
43920	Dues and Subscriptions	1,406	983	4,200	4,200	3,829	(371)	-8.83%
43999	Contingency	-	-	5,400	5,400	5,400	-	0.00%
Total: Services		32,790	30,351	77,153	85,153	82,232	5,079	6.58%
Capital Outlay								
48710	Minor Office Equipment	2,515	1,419	3,900	4,700	6,380	2,480	63.59%
48720	Minor Office Furniture	365	-	1,700	1,700	3,250	1,550	91.18%
Total: Capital Outlay		2,880	1,419	5,600	6,400	9,630	4,030	71.96%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	-	(3,500)	(3,500)	(3,500)	-	-
Total: Interdepartmental Charges		-	-	(3,500)	(3,500)	(3,500)	-	-
Department Total		\$ 718,915	\$ 669,463	\$ 1,114,354	\$ 1,114,354	\$ 1,110,214	\$ (4,140)	-0.37%

Line-Item Explanations

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Community and Fiscal Project Manager, Administrative Assistant, and 2 Special Assistants to the Mayor.

43019 Software Licensing. Increase to provide for Zoom subscription (\$300), mass communications networking program (\$6,500), DocuSign (\$2,000), and other miscellaneous software for new computer (\$1,200).

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

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

48710 Minor Office Equipment. Replacement of 2 computers (\$4,100), 1 new computer (\$1,800), portable monitor (\$380), and USB port attachment expansion for Surface Pro (\$100).

48720 Minor Office Furniture. Replacement of office chair(s) (\$450) and new desk suite for additional employee (\$2,800).

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, at the best value to the borough and to provide value-added project 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 project management services for major and minor projects for schools, roads, borough hospitals, solid waste, and various service area projects, which includes concept development, cost estimation, strategic planning and design development.

Major Long-Term Issues and Concerns:

- Inflation and escalation.
- Improving inventory and supply chain management and purchasing support to departments and service areas.
- Identifying efficiencies to improve the borough’s internal business processes.
- Continuing to work on modernizing the procurement process, updating procurement documentation, contracts and code.
- Reduction in state capital grants.
- Limited funding for major maintenance and capital improvement needs.
- Alignment of project funds with project management time on the projects.
- Minimal master capital planning boroughwide.

FY2023 Accomplishments:

- Maintained advancing efforts on borough procurement and capital improvements through the disruptions of the pandemic and elevated workloads.
- Played a key role in the development and initiative process for two major capital bond packages totaling \$82 million.
- Provide support and implement mitigation efforts to cope with increases in escalation.
- Launched a 5-year areawide capital plan development process.

- Supported the borough in the acquisition of approximately \$87 million worth of goods and services.
- Continued improved efficiency in open purchase order management for the Maintenance Department.
- Continued integration and internal business practices for the Purchasing and Contracting Department, updated contractual and bidding documentation for large service contracts.

Projects:

- Continued a process to align project management practices with the methodologies recommended by Project Management Institute and instructed by Project Management Professional (PMP) training program.
- Assist in the development of central facilities management for Borough Facilities areawide.
- Provided project management services for objectives outside of the normal operational services boroughwide.
- Improved project coordination and communications with borough departments, school district and service areas.
- Contracted with a consulting firm to develop a consistent 5-year capital planning process with all borough agencies and departments.
- Improved on project cost estimating practices and available cost data resources.

FY2024 New Initiatives:

- Work to leverage the recently approved school and CES bond funds against grant opportunities as matching funds and engineering support initiatives.
- Continue working on electronic signature process for Long Form Contracts.
- Complete the development of an area wide 5-year capital plan and process.
- Review, update, and develop, as appropriate, contracting general conditions in all aspects of service procurement.
- Continue practice to evaluate potential rate of return on investment of project funds.
- Continue practice of stakeholder identification and collaboration in project development, through a “needs” based project development process.
- Review and update antiquated portions of the borough purchasing code.
- Continue to review service and supply agreements across the borough to identify potential cost savings.
- Develop successful and more efficient process for micro purchasing and warehouse management, across the borough.

Department Function	
Fund 100	General Fund
Dept 11227	Purchasing & Contracting - Continued

Major Projects in Progress:

Nikiski Middle/High School Track; Maintenance Shop; Parent/Student Drop Off Improvement; Kenai Middle Security/Food Service Renovation; Soldotna Elementary Replacement; Soldotna Prep Renovation; Redoubt Elementary SPED Upgrades; Kenai Central High School Concession, Restroom, and VOTEC Portable Classroom; Nikiski North Star & Mountain View Roofs; Seward High School Track; Soldotna High Siding; Homer Middle School Kitchen; CES Station 1 Design & Construction; CES Training Site Phase 2 Expansion; OEM Mass Notification System; Access Control Improvements; Homer High School Roof Phase II; West Homer Elementary School moisture infiltration issues; CPL Leachate Processing improvements and Infrastructure Improvement Design; KPBSD BAS controls projects; Areawide Capital Plan; KSELO School Design & Construction; Seldovia Community Center; NPRSA Skate Park Asphalt; SBCFSA Sediment Management Projects; Japanese Creek Levee Flood Feasibility Study; SBCFSA Sawmill Creek Channel Extraction; SW Homer C&D Cut Fill; SPH/Homer Medical Center Roof; SPH Roof Replacement; SPH A/C & DHW Professional Design; SPH Pioneer St office roof; SPH Nuclear Medicine/Pharmacy/Infusion; SPH Lobby Door Replacement; RSA Projects: Fish Passage/Old Exit Glacier Bridge; Basargin Rd Phase III Design; Poolside Ave; Moose River Dr; River Ridge Rd; Walters St, Sarah St, Wilderness Ln, Frontier Ln; South Bend Bluff Subdivision RIAD; Gravel Design (Duke St; Cotman Ct, St Andrews Rd); Kenai Spur Hwy Extension - North Road Surfacing; Gravel Road Design CIP FY23 (Parkway Ave, Sylvan Cir, Northern Lights Blvd, Lisburne Ave, Griffing Ct, Griffing Way, Territorial Dr).

Major Projects Completed:

SCC Sea Otter Community Center Remodel; NFSA Station 3 Water Treatment Consulting Services; NFSA Lighting Station 2; CPH Sterile Radio Pharmaceuticals Processing Room (HOTLAB); CPH Door and Egress improvements; Nikiski North Star, Mountain View Elementary, and Hope Pneumatic Controls; Chapman Elementary Remodel; Nanwalak Teacher Housing; CES Arc Loop Training Site; CPH Heated Handicap Parking; NPRSA Outdoor Multi-Purpose Court Upgrades, Poolside Trails Lighting, Gym Curtain Procurement & Installation, and Touchless Plumbing Fixtures Upgrades; Purchasing/Roads/Solid Waste Storefront Remodel; SW Homer, Nikiski, Kenai, Sterling Transfer Facility Clearing; SPH Facilities Master Plan; SBCFSA Sediment Extraction Projects; RSA Projects: Ferrin Dr; Buoy Ave (gravel); Chinulna Ct (asphalt); Skyline Dr; Mansfield Road; Sport Lake Rd; Hakala Rd.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	8	8	9	9

Purchasing:

Priority: 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 of the procurement process.

Contract Management	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Contracts/Agreements (long form/short form)	63/214	74/248	72/277	72/277
Formal Solicitations	49	84	75	80
Number of Appeals/Affirmed Appeals	0	1	1	0
Supplier/Contractor Contacts	1,460	1,460	1,460	1,460

Capital Projects:

Priority: Staffing

Goal: Efficient and effective project management in a timely manner.

Objective: Determine staffing based on project load balanced with project value. Keep concurrent project ratio between 1:5 and 1:7 and to complete all projects within the grantor's funding time requirements.

Staffing Measures	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Project Manager to Project Ratio (Project Managers: FY20-22: 3, FY23: 4)	1:7	1:8	1:10	1:13	1:13
Projects Completed Within Funding Time Requirements	100%	100%	100%	100%	100%

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11227 - Purchasing and Contracting

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 615,931	\$ 554,176	\$ 744,501	\$ 741,001	\$ 800,423	\$ 55,922	7.51%
40120	Temporary Wages	-	-	6,603	6,603	7,484	881	13.34%
40130	Overtime Wages	331	2,482	5,157	5,157	5,265	108	2.09%
40210	FICA	51,778	48,237	67,157	67,157	72,240	5,083	7.57%
40221	PERS	200,708	185,250	168,033	168,033	179,632	11,599	6.90%
40321	Health Insurance	190,883	168,216	254,400	254,400	262,080	7,680	3.02%
40322	Life Insurance	892	858	1,128	1,128	1,205	77	6.83%
40410	Leave	83,319	82,272	93,647	93,647	104,585	10,938	11.68%
Total: Personnel		1,143,842	1,041,491	1,340,626	1,337,126	1,432,914	92,288	6.88%
Supplies								
42120	Computer Software	1,292	1,308	-	3,192	-	-	-
42210	Operating Supplies	1,394	1,494	5,000	3,225	5,000	-	0.00%
42250	Uniforms	417	386	416	416	832	416	100.00%
42263	Training Supplies	-	-	200	-	200	-	0.00%
42310	Repair/Maintenance Supplies	-	-	200	50	200	-	0.00%
42410	Small Tools & Minor Equipment	526	95	400	803	400	-	0.00%
Total: Supplies		3,629	3,283	6,216	7,686	6,632	416	6.69%
Services								
43011	Contractual Services	4,227	4,215	4,200	4,230	8,200	4,000	95.24%
43019	Software Licensing	6,434	8,435	10,160	12,960	13,324	3,164	31.14%
43110	Communications	7,407	6,480	13,000	13,000	13,000	-	0.00%
43140	Postage and Freight	370	485	400	400	400	-	0.00%
43210	Transportation/Subsistence	6,031	9,217	43,181	43,181	46,109	2,928	6.78%
43220	Car Allowance	14,481	13,897	18,000	18,000	18,000	-	0.00%
43260	Training	1,091	953	1,750	1,750	1,850	100	5.71%
43310	Advertising	1,537	1,026	4,600	2,842	4,600	-	0.00%
43410	Printing	79	-	100	100	100	-	0.00%
43610	Utilities	4,862	5,097	6,103	6,103	6,500	397	6.50%
43720	Equipment Maintenance	2,084	2,099	3,200	3,200	3,500	300	9.38%
43780	Buildings/Grounds Maintenance	74	-	-	-	-	-	-
43920	Dues and Subscriptions	8,238	8,501	10,625	10,625	11,020	395	3.72%
Total: Services		56,915	60,405	115,319	116,391	126,603	11,284	9.79%
Capital Outlay								
48120	Major Office Equipment	-	-	5,000	2,458	-	(5,000)	-100.00%
48710	Minor Office Equipment	2,734	5,599	8,900	11,000	10,100	1,200	13.48%
48720	Minor Office Furniture	365	-	-	1,400	500	500	-
Total: Capital Outlay		3,099	5,599	13,900	14,858	10,600	(3,300)	-23.74%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(566,734)	(501,612)	(765,902)	(765,902)	(797,091)	(31,189)	-
Total: Interdepartmental Charges		(566,734)	(501,612)	(765,902)	(765,902)	(797,091)	(31,189)	-
Department Total		\$ 640,751	\$ 609,166	\$ 710,159	\$ 710,159	\$ 779,658	\$ 69,499	9.79%

**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, 4 Project Managers, and an Administrative Assistant.

40120 Temporary Wages. New temporary Parts Runner (\$880) and temporary hours for Purchasing Assistant and Supply Specialists.

43011 Contractual Services. Custodial services (\$4,200) and leadership training for Project Managers (\$4,000).

43019 Software Licensing. Increase due to two additional Microsoft Projects subscriptions (\$2,000), BlueBeam software - 10 licenses (\$1,200), RS Means software (\$5,200), reoccurring support renewal for security camera system (\$65), three annual software subscriptions (\$3,000), and Zoom conferencing (\$1,859).

48120 Major Office Equipment. Copier/printer replacement payments completed.

48710 Minor Office Equipment. Monitors/UPS units (\$1,000), 2 desktop computers (\$3,000), 2 Surface Pros (\$4,400), 2 portable scanners (\$500), and 3 phones (\$1,200).

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.

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 programs within the office include KPB Alerts (public notification system), Public Information Coordination, Incident Management Team Development and Support, Volunteer Cadre Development and Support, Planning, Training and Exercise.

Major Long-Term Issues and Concerns:

- Disaster response framework begins at the local level, expanding incident management functions as resources are needed. Responses with other municipalities must include resource coordination that is proficiently ordered, tracked and documented per FEMA regulations for reimbursement in the event of a state or federal disaster declaration approvals. In the event of a catastrophic areawide response, the borough and municipal partners must regularly exercise together to address resource gaps and to build proficient knowledge of state and federal reimbursement requirements.
- National prevention outreach programs do not identify or support local initiatives, often causing informational confusion or hesitancy for the public to effectively practice or adopt.
- The need to manage and maintain all communication assets for OEM, 911 and all emergency services areas is critical to ensure unified interoperability and redundancy.

FY2023 Accomplishments:

- Revised the Community Emergency Response Team (CERT) program to create a Volunteer Cadre within the Incident Management Team allowing for greater continuity during training and emergency responses.
- Engaged communities in continued wildfire preparedness in partnership with the WiRe Group (Wildfire Research), a nonprofit team, to gather more accurate, localized readiness information.
- Tested the coordination and reception of disaster relief supply chain during a catastrophic event using the Distribution Management Plan in partnership with City of Seward, state, federal and Borough agencies.
- Updated the Joint Information System Annex in collaboration with local, state, federal, Tribal and non-government partners.
- Created the borough-wide Ready, Set, Go! (RSG!) Program outreach materials and the emergency operations annex specifically for preparedness and evacuation key messaging.
- Created the Seward Bear Creek Flood Response Manual in collaboration with the service area and roads department.
- Initiated the replacement of the mass notification system and secured multiple grants to supplement project costs.
- Managed incident responses: Kwechak Creek Embankment Breach (October 2022), Winter Storm (December 2022).

FY2024 New Initiatives:

- Exercise with municipalities and response partners to address resource gaps and to ensure that OEM is an effective emergency management resource when a municipality requests assistance during an areawide response from documentation to demobilization.
- Much like the local RSG! Program, OEM will design boroughwide outreach methodologies specific to local communities that engenders trust and collaboration.
- Continue to document the need for the radio technician position to create unified communications, maintain, repair and install radio subscriber units, equipment and towers that serve borough departments and service areas.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	4	4	4	4

Department Function	
Fund 100	General Fund
Dept 11250	Office of Emergency Management - Continued

Priority: Emergency Preparedness
Goal: Provide public outreach to encourage and enhance preparedness for, mitigation to and recovery from natural and human-caused disasters to reduce loss.
Objective: Promote self-sufficiency, defensible space actions and evacuation preparedness.
Measures: Public presentations, outreach venues and media interviews; interagency coordination.

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Number of Declared Disaster Responses	1	1	0	2
Number of Small Incident Responses (not including declared disasters)	3	5	2	2
Number of Public Presentations, Outreach, Media Interviews	20	15	20	30
Number of Exercises Conducted	1	6	4	8
Number of Active Incident Management Team Members Including Volunteers	15	24	30	40
Number of Borough Employees and Volunteers Meeting NIMS Certification Requirements	257	257	288	260
Number of ICS Classes Conducted or Hosted	1	3	4	3

Note: Community Emergency Response Team (CERT) active members incorporated into IMT structure, no longer tracked separately.

Priority: Mitigation
Goal: Complete mitigation plans or projects jointly with service areas or with government, tribal and non-government partners.
Objective: Protect life and reduce property loss.
Measures: Public alert and warning projects, radio interoperability, hazard mitigation projects or plans, and resource plans.

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Number of Public Alert and Warning Improvement Projects	0	0	1	1
Number of Public Alert and Warning Implementation Plans	0	0	1	1
Number of Radio Interoperability Projects (service area or other borough departments)	1	0	0	15
Number of Hazard Mitigation or Resource Plans	0	1	0	1

Priority: Response and Recovery
Goal: Complete response or recovery plans jointly with municipalities and unincorporated communities.
Objective: Manage emergency response for unincorporated areas, support areawide disaster response, and support disaster recovery.
Measures: Create or update emergency operations annexes, response manuals and recovery plans.

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Number of Emergency Operations Plans or Annexes	1	0	2	2
Number of Response Manuals or Continuity of Operations Plans	0	9	2	2
Number of Recovery Plans	0	0	0	1

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11250 - Emergency Management - Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 250,317	\$ 288,258	\$ 339,137	\$ 379,137	\$ 348,896	\$ 9,759	2.88%
40120	Temporary Wages	9,277	5,986	7,626	7,626	7,626	-	0.00%
40130	Overtime Wages	40	125	3,391	3,391	3,624	233	6.87%
40210	FICA	21,251	23,645	30,495	30,495	31,239	744	2.44%
40221	PERS	88,479	95,276	75,565	75,565	77,832	2,267	3.00%
40321	Health Insurance	64,462	55,517	66,100	66,100	68,020	1,920	2.90%
40322	Life Insurance	361	441	509	509	523	14	2.75%
40410	Leave	33,200	41,932	44,218	44,218	49,060	4,842	10.95%
Total: Personnel		467,387	511,180	567,041	607,041	586,820	19,779	3.49%
Supplies								
42120	Computer Software	918	820	480	480	480	-	0.00%
42210	Operating Supplies	4,407	1,718	4,000	4,000	4,000	-	0.00%
42230	Fuels, Oils and Lubricants	2,237	2,773	4,500	4,500	4,500	-	0.00%
42250	Uniforms	845	1,252	1,000	1,000	1,000	-	0.00%
42310	Repair/Maintenance Supplies	11,800	3,294	12,000	10,807	12,000	-	0.00%
42360	Motor Vehicle Supplies	1,597	4,462	1,500	2,693	1,500	-	0.00%
42410	Small Tools & Minor Equipment	4,535	1,345	2,500	2,500	2,500	-	0.00%
Total: Supplies		26,339	15,664	25,980	25,980	25,980	-	0.00%
Services								
43011	Contractual Services	130,509	121,118	148,863	153,563	178,863	30,000	20.15%
43019	Software Licensing	10,741	11,285	13,042	13,042	19,016	5,974	45.81%
43110	Communications	36,021	36,580	37,287	37,287	37,287	-	0.00%
43140	Postage and Freight	1,155	176	300	300	300	-	0.00%
43210	Transportation/Subsistence	1,971	2,958	4,105	6,605	5,297	1,192	29.04%
43260	Training	699	-	750	750	1,100	350	46.67%
43310	Advertising	360	480	676	676	676	-	0.00%
43410	Printing	244	-	300	300	300	-	0.00%
43610	Utilities	13,670	15,405	16,360	16,360	16,360	-	0.00%
43720	Equipment Maintenance	2,560	-	1,400	1,400	1,400	-	0.00%
43750	Vehicle Maintenance	995	1,697	1,250	1,377	1,250	-	0.00%
43780	Building/Grounds Maintenance	32,312	25,703	48,649	46,022	45,149	(3,500)	-7.19%
43810	Rents and Operating Leases	-	5,098	5,098	5,098	5,098	-	0.00%
43812	Equipment Replacement Payments	46,065	48,043	48,043	48,043	48,043	-	0.00%
43920	Dues and Subscriptions	491	189	505	505	525	20	3.96%
43999	Contingency	-	-	100,000	100,000	100,000	-	0.00%
Total: Services		277,793	268,732	426,628	431,328	460,664	34,036	7.98%
Capital Outlay								
48110	Major Office Furniture	16,151	14,225	-	-	-	-	-
48710	Minor Office Equipment	-	2,663	2,870	2,870	1,500	(1,370)	-47.74%
48720	Minor Office Furniture	-	2,449	500	500	-	(500)	-100.00%
48750	Minor Medical Equipment	-	-	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay		16,151	19,337	4,370	4,370	2,500	(1,870)	-42.79%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	4,121	33	-	-	-	-	-
Total: Interdepartmental Charges		4,121	33	-	-	-	-	-
Department Total		\$ 791,791	\$ 814,946	\$ 1,024,019	\$ 1,068,719	\$ 1,075,964	\$ 51,945	5.07%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

Line-Item Explanations

40110 Regular Wages. Staff includes: Emergency Management Senior Manager, 2 Program Managers, and 1 Administrative Assistant.

42120 Computer Software: Increase for updates to Adobe.

42230 Fuels, Oils and Lubricants. Increase due to heightened vehicle use and fuel costs.

43011 Contractual Services. Flood warning stations increased by \$30,000 (\$107,200), KPB alerts system (\$26,783), radio, repeater and siren repair and maintenance (\$17,200), flight charters to communication sites for maintenance (\$17,880), Janitorial Services (\$9,000), and volunteer background checks (\$800).

43019 Software Licensing. Increase due to added cost for warning siren software. Incident Management Software (\$3,850), security cameras (\$266), Emergency Management Network (\$800), Zoom video conferencing (\$2,600), and warning siren software (\$11,500).

43210 Transportation and Subsistence. Attend in-state trainings, subsidized Emergency Management Institute trainings, and Incident Management Team position-specific training.

43260 Training. Complete incident management courses.

43720 Equipment Maintenance. Maintenance for multi-function printers and radio programming assistance.

43780 Building/Grounds Maintenance. Decrease 25% grant match (\$3,500) to upgrade security gate.

43810 Rents and Operating Leases. Rental payments for alternate EOC space at Bear Creek Fire Station.

43812 Equipment Replacement Payments. Payment on various vehicles and equipment; see schedule below.

43920 Dues and Subscriptions. International Association of Emergency Managers (\$190), vehicle registrations (\$40), Peninsula Fire Chiefs Association (\$70), Alaska Emergency Management Association (\$50), and Canva Online Design Content (\$175).

43999 Contingency. Contingency funds available for initial response in the event of an disaster within the Kenai Peninsula Borough. Increased to allow for additional response in initial phases of a disaster.

48710 Minor Office Equipment. Replacement laptop computer purchased FY23 (\$1,500).

48750 Minor Medical Equipment. Replace shelter supplies at designated areas throughout the borough.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-2027</u>
Radio Purchase (4)	12,459	3,937	3,937	7,874
OEM SUV	27,484	9,078	9,078	18,156
2021 Radio Purchase (4)	6,274	3,137	3,137	9,411
2021 EOC Upgrade	18,874	9,437	9,437	28,311
2021 Siren Upgrade	34,768	17,384	17,384	52,152
2022 Towing Vehicle	5,070	5,070	5,070	15,210
Total	<u>\$ 104,929</u>	<u>\$ 48,043</u>	<u>\$ 48,043</u>	<u>\$ 131,114</u>

Fund 100	Department Function
Dept 11230	General Fund
	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:

- Provide meaningful training to the HR team to be able to provide a high level of support from a knowledgeable staff with limited means for training venues.
- Strategic recruitment with a budget that does not permit competitive wages in a restricted candidate pool.
- Increased costs for relocation incentives with a stagnant budget
- Continued design and implementation of digital and electronic solutions for HR files and processes.

FY2023 Accomplishments:

- Provided leadership training to all borough directors, supervisors and managers, creating a more cohesive leadership team to improve communication and collaboration between borough departments.
- Successfully certified staff with PHR credentials, creating a more efficient and effective HR staff.
- Supported 97 position status changes, including 64 external regular new hires.
- Aided in successful negotiation of new 3-year CBA with employee union.

FY2024 New Initiatives:

- Research for program or internal “bridge” to City Suite for digital HR filing initiative, which will enable more efficient filing, as well as easier access to employee records.
- Provide guidance and support to Borough employees in an effort to improve mental health.
- Provide continuing leadership development for all Senior and Mid-Level Managers.
- Review and update Borough policies and code to create better processes for borough operations.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	4	4	4.5	4.5

Priority: 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.

Turnover	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Voluntary Turnover Ratio	9.18%	23.00%	23.00%	20.00%

Priority: Human Resources

Goal: Grievances not resolved by Step 3, under 1 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.

Grievances	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Grievances Unresolved by Step 3	0	0	0	0

Department Function	
Fund 100	General Fund
Dept 11230	Human Resources - Homer and Seward Annex

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:

- Cost of maintaining services.
- Inability to hire temporary employees for absences.

FY2023 Accomplishments:

- Continued supporting annexes in cross training for the multiple functions (maintenance, roads etc.) required to better serve the communities.
- Successfully supported annexes in their efforts to better serve the local community.

FY2024 New Initiatives:

- Find ways and initiatives to improve support of annexes for the multiple functions (maintenance, roads etc.) required to serve the communities.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	1	.75	.75	.75

Priority:

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.

Average Number of Residents Served per Month	FY2021 Actual*	FY2022 Actual*	FY2023 Projected	FY2024 Estimated
Homer	200	200	62.5	62.5
Seward	30	30	19	19

*Exact number of residents served are not tracked and these numbers represent estimated averages

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11230 - Human Resources - Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 348,780	\$ 301,838	\$ 394,115	\$ 384,115	\$ 425,368	\$ 31,253	7.93%
40120	Temporary Wages	-	-	1,441	1,441	1,441	-	0.00%
40130	Overtime Wages	15	-	1,013	1,013	-	(1,013)	-100.00%
40210	FICA	28,945	27,739	34,280	34,280	36,889	2,609	7.61%
40221	PERS	110,177	94,016	87,993	87,993	94,759	6,766	7.69%
40321	Health Insurance	99,425	99,158	166,950	166,950	171,990	5,040	3.02%
40322	Life Insurance	496	424	641	641	740	99	15.44%
40410	Leave	47,550	42,053	44,758	44,758	47,750	2,992	6.68%
Total: Personnel		635,388	565,228	731,191	721,191	778,937	47,746	6.53%
Supplies								
42120	Computer Software	196	589	-	491	500	500	-
42210	Operating Supplies	2,368	2,793	5,007	4,516	8,495	3,488	69.66%
42250	Uniforms	181	201	416	416	-	(416)	-100.00%
42310	Repair/Maintenance Supplies	336	107	100	100	1,320	1,220	1220.00%
42410	Small Tools & Minor Equipment	720	193	700	700	700	-	0.00%
Total: Supplies		3,801	3,883	6,223	6,223	11,015	4,792	77.00%
Services								
43011	Contractual Services	2,085	4,623	80,352	80,352	19,734	(60,618)	-75.44%
43019	Software Licensing	21,675	30,729	34,006	34,399	35,400	1,394	4.10%
43110	Communications	6,637	5,400	7,215	7,215	6,800	(415)	-5.75%
43140	Postage and Freight	276	234	450	450	300	(150)	-33.33%
43210	Transportation/Subsistence	2,058	2,880	7,915	17,522	10,037	2,122	26.81%
43220	Car Allowance	3,611	1,711	3,600	3,600	3,600	-	0.00%
43260	Training	1,723	2,228	2,516	2,516	3,570	1,054	41.89%
43270	Employee Development	2,887	-	10,000	10,000	10,000	-	0.00%
43310	Advertising	3,330	3,897	5,000	5,000	5,000	-	0.00%
43410	Printing	35	-	35	35	50	15	42.86%
43610	Utilities	12,349	13,234	15,635	15,635	15,635	-	0.00%
43720	Equipment Maintenance	3,501	2,724	5,000	5,000	3,120	(1,880)	-37.60%
43780	Buildings/Grounds Maintenance	-	70	175	175	175	-	0.00%
43810	Rents and Operating Leases	6,915	5,248	5,248	5,248	5,248	-	0.00%
43920	Dues and Subscription	31	454	1,000	1,000	1,145	145	14.50%
Total: Services		67,113	73,432	178,147	188,147	119,814	(58,333)	-32.74%
Capital Outlay								
48710	Minor Office Equipment	7,585	5,779	12,957	12,957	8,567	(4,390)	-33.88%
48720	Minor Office Furniture	-	-	2,250	2,250	6,880	4,630	205.78%
Total: Capital Outlay		7,585	5,779	15,207	15,207	15,447	240	1.58%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(530)	33	-	-	-	-	-
Total: Interdepartmental Charges		(530)	33	-	-	-	-	-
Department Total		\$ 713,357	\$ 648,355	\$ 930,768	\$ 930,768	\$ 925,213	\$ (5,555)	-0.60%

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11230 - Human Resources - Administration

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Human Resources, 1 HR Specialist, 1 HR Generalist, 1 1/2 HR Assistant, 1/4 Administrative Assistant-Homer, and 1/2 Administrative Assistant-Seward.

42120 Computer Software. Increase for updates to Adobe software, and other possible small software purchases.

42210 Operating Supplies. Increased for higher office supply prices including toner costs, as well as badge system supply requirements.

42310 Repair & Maintenance Supplies. Batteries for battery backups.

43011 Contractual Services. Overall decrease attributed to reduction in leadership training services. Background/driving checks through Verified First (\$2,500), annual State of Alaska FICA administrative fee (\$1,534), document shredding (\$300), 1095 form filing (\$2,000), miscellaneous small contracts (\$100), Homer janitor services (\$3,300), and Leadership training (\$10,000).

43019 Software Licensing. Annual fee for on-line recruitment license, subscription, maintenance and tech support NEOGOV Insight (\$10,268), Onboarding software maintenance (\$9,070), security camera software renewal (\$152), Zoom license (\$260), HR share of City Suite (\$10,150), and HR share of GEMS (\$5,500).

43210 Transportation/Subsistence. Costs include travel for HR Director to attend quarterly Society of Human Resources meetings, travel for HR Staff to attend State of Alaska SHRM conference, and travel for HR Staff to NeoGov conference.

43260 Training. Training associated with continuing education for PHR certifications and to enhance knowledge base and skills of the Human Resources team.

43270 Employee Development. The Collective Bargaining Agreement, effective for the period 7/1/23 through 6/30/24, set the fiscal year amount at \$10,000.

43720 Equipment Maintenance. Increase to cover toner charges which have increased due to the service agreement and to cover costs of toner for new copier.

43810 Rents and Operating Leases. Seward Annex location out of Bear Creek Fire Station.

43920 Dues and Subscriptions. Increase to cover SHRM membership for HR Director, HR Specialist, HR Generalist and HR Assistants.

48710 Minor Office Equipment. Purchase of a new copier Seward Annex (\$4,800), new computer (\$900), soundbar (\$40) and two monitors (\$389 each) for Seward Annex, one desktop printer for HR Assistant (\$549), and one new badge printer (\$1,500).

48720 Minor Office Furniture. Purchase of conference room chairs (\$4,280) and desk (\$2,600) for HR Director.

Department Function	
Fund 100	General Fund
Dept 11233	Human Resources – Print/Mail

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.
- Controlling maintenance costs and out-of-service delays.

FY2023 Accomplishments:

- Replaced two out-of-date printers with more effective and efficient models.
- Verified functionality of all machines with contractors to repair or replace as needed.

FY2024 New Initiatives:

- Adjust project submission processes to improve efficiency.
- Review of software/firmware to expand print shop options.
- Prioritize local contractors for tech support to help reduce downtime.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	1.25	1.5	2	1.5

Priority:

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 district and service areas to better serve the residents.
2. Timely responses to requests are economically beneficial to the departments, school district and service areas.

Average Percentage of Deadlines Met	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Print	98%	98%	98%	98%
Mail	98%	98%	98%	98%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11233 - Human Resources - Print/Mail

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 43,498	\$ 57,830	\$ 77,001	\$ 103,052	\$ 81,069	\$ 4,068	5.28%
40120	Temporary Wages	-	-	2,399	2,340	2,399	-	0.00%
40130	Overtime Wages	53	-	-	59	-	-	-
40210	FICA	3,948	4,428	6,959	9,247	7,242	283	4.07%
40221	PERS	16,604	18,830	17,628	23,588	18,551	923	5.24%
40321	Health Insurance	24,401	27,855	31,800	63,600	32,760	960	3.02%
40322	Life Insurance	72	82	168	253	176	8	4.76%
40410	Leave	5,167	5,859	8,444	11,260	8,207	(237)	-2.81%
Total: Personnel		93,743	114,884	144,399	213,399	150,404	6,005	4.16%
Supplies								
42120	Computer Software	788	-	-	-	-	-	-
42210	Operating Supplies	12,954	11,206	14,820	14,820	22,065	7,245	48.89%
42250	Uniforms	186	217	416	416	416	-	0.00%
42310	Repair/Maintenance Supplies	-	-	-	75	-	-	-
42410	Small Tools & Minor Equipment	3,186	895	900	825	900	-	0.00%
Total: Supplies		17,114	12,318	16,136	16,136	23,381	7,245	44.90%
Services								
43011	Contract Services	-	-	-	100	125	125	-
43019	Software Licensing	1,195	1,195	1,195	1,195	1,295	100	8.37%
43110	Communications	996	1,092	1,075	1,075	1,200	125	11.63%
43140	Postage & Freight	-	-	-	195	-	-	-
43210	Transportation/Subsistence	892	595	650	650	702	52	8.00%
43410	Printing	5	-	5	5	5	-	0.00%
43610	Utilities	7,528	7,542	10,015	10,015	10,015	-	0.00%
43720	Equipment Maintenance	22,332	28,017	26,000	25,705	27,450	1,450	5.58%
43812	Equipment Replacement Payments	7,581	8,606	16,225	16,225	21,327	5,102	31.45%
Total: Services		40,529	47,047	55,165	55,165	62,119	6,954	12.61%
Capital Outlay								
48710	Minor Office Equipment	3,519	2,500	525	525	1,636	1,111	211.62%
48740	Minor Machinery & Equipment	-	-	2,000	2,000	2,000	-	0.00%
Total: Capital Outlay		3,519	2,500	2,525	2,525	3,636	1,111	44.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	-	-	(46,230)	(26,262)	(26,262)	-
Total: Interdepartmental Charges		-	-	-	(46,230)	(26,262)	(26,262)	-
Department Total		\$ 154,905	\$ 176,749	\$ 218,225	\$ 240,995	\$ 213,278	\$ (4,947)	-2.27%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11233 - Human Resources - Print/Mail - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 lead mail-copy technician, and 1/2 Administrative Assistant-Print Shop/Multidisciplinary.	43210 Transportation/Subsistence. Increase due to number of mailings.
Reduced: FT time Administrative Assistant-Print Shop/Multidisciplinary to 1/2 time.	43812 Equipment Replacement Payments. Scheduled replacement of equipment per following list. Increased for purchase of mail meter machine.
42210 Operating Supplies. Increase due to inflation and cost of paper.	48710 Minor Office Equipment. Replace 4 monitors (\$389 each), and 2 soundbars (\$40 each).
42250 Uniforms. Increase due to new CBA contract.	48740 Minor Machinery & Equipment. For unexpected failures and replacements (\$2,000).
43011 Contract Services. Blade sharpening.	

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-2027</u>
Letter Opener	18,332	2,358	2,358	-
Folder/Stuffer	1,025	1,025	1,025	2,050
2023 Copier (2)	-	12,842	12,842	38,526
2024 Mail Meter	-	-	5,102	15,306
Total	<u>\$ 19,357</u>	<u>\$ 16,225</u>	<u>\$ 21,327</u>	<u>\$ 55,882</u>

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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 and the records center.

Program Description
 This division provides janitorial services to the buildings located within the Binkley/Park Street complex.

Major Long-Term Issues and Concerns:

- Retaining existing staff.
- Snow removal with limited staffing.

FY2023 Accomplishments:

- Successfully met building needs.
- Improved safety on pathways and entryways for employees by increasing focus on maintaining those areas based on weather and other factors.

FY2024 New Initiatives:

- Improve work assignment efficiency to ensure maximum return on investment of custodial efforts.
- Conduct a building equipment audit to determine needs related to efficient and effective building maintenance.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History*	1.25	1.25	1.25	1.25

*Custodial staffing total 2.5 employees; 50% is paid by Borough and 50% is paid by School District

Priority: 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.

Percentage of Timely Response*	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Custodial	99%	100%	100%	100%

*Percentages gauged by number of complaints received by General Services

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11235 - Human Resources - Custodial Maintenance

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 66,640	\$ 63,950	\$ 60,113	\$ 60,113	\$ 64,722	\$ 4,609	7.67%
40120	Temporary Wages	4,097	-	901	901	901	-	0.00%
40130	Overtime Wages	-	44	1,152	1,152	1,247	95	8.25%
40210	FICA	5,660	5,146	5,502	5,502	5,963	461	8.38%
40221	PERS	23,084	20,306	14,010	14,010	15,086	1,076	7.68%
40321	Health Insurance	31,957	27,319	39,750	39,750	32,760	(6,990)	-17.58%
40322	Life Insurance	90	89	117	117	124	7	5.98%
40410	Leave	8,149	8,661	7,302	7,302	8,914	1,612	22.08%
Total: Personnel		139,677	125,515	128,847	128,847	129,717	870	0.68%
Supplies								
42210	Operating Supplies	437	87	135	267	150	15	11.11%
42250	Uniforms	317	313	312	312	624	312	100.00%
42310	Repair/Maintenance Supplies	-	61	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	113	397	400	268	700	300	75.00%
Total: Supplies		867	858	947	947	1,574	627	66.21%
Services								
43011	Contractual Services	875	875	975	975	1,075	100	10.26%
43110	Communications	104	(29)	130	130	130	-	0.00%
43210	Transportation/Subsistence	622	56	60	60	60	-	0.00%
43610	Utilities	708	714	996	996	996	-	0.00%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
Total: Services		2,309	1,616	2,261	2,261	2,361	100	4.42%
Capital Outlay								
48710	Minor Office Equipment	-	-	600	600	-	(600)	-100.00%
48740	Minor Machinery & Equipment	-	-	-	-	-	-	-
Total: Capital Outlay		-	-	600	600	-	(600)	-100.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(19,255)	-	-	-	-	-	-
Total: Interdepartmental Charges		(19,255)	-	-	-	-	-	-
Department Total		\$ 123,598	\$ 127,989	\$ 132,655	\$ 132,655	\$ 133,652	\$ 997	0.75%

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.

42210 Operating Supplies. Increased due to an increase in general supply costs.

42250 Uniforms. Increased due to CBA negotiations.

42410 Small Tools & Minor Equipment. Purchase a battery operated snow blower (\$700), 50% split with School District Custodial.

43011 Contractual Services. Window washing at the main Borough building, Human Resources, and Records offices (\$1,075).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Human Resource Department Totals

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 458,918	\$ 423,618	\$ 531,229	\$ 547,280	\$ 571,159	\$ 39,930	7.52%
40120	Temporary Wages	4,097	-	4,741	4,682	4,741	-	0.00%
40130	Overtime Wages	68	44	2,165	2,224	1,247	(918)	-42.40%
40210	FICA	38,553	37,313	46,741	49,029	50,094	3,353	7.17%
40221	PERS	149,865	133,152	119,631	125,591	128,396	8,765	7.33%
40321	Health Insurance	155,783	154,332	238,500	270,300	237,510	(990)	-0.42%
40322	Life Insurance	658	595	926	1,011	1,040	114	12.31%
40410	Leave	60,866	56,573	60,504	63,320	64,871	4,367	7.22%
Total: Personnel		868,808	805,627	1,004,437	1,063,437	1,059,058	54,621	5.44%
Supplies								
42120	Computer Software	984	589	-	491	500	500	-
42210	Operating Supplies	15,759	14,086	19,962	19,603	30,710	10,748	53.84%
42250	Uniforms	684	731	1,144	1,144	1,040	(104)	-9.09%
42310	Repair/Maintenance Supplies	336	168	200	275	1,420	1,220	610.00%
42410	Small Tools & Minor Equipment	4,019	1,485	2,000	1,793	2,300	300	15.00%
Total: Supplies		21,782	17,059	23,306	23,306	35,970	12,664	54.34%
Services								
43011	Contractual Services	2,960	5,498	81,327	81,427	20,934	(60,393)	-74.26%
43019	Software Licensing	22,870	31,924	35,201	35,594	36,695	1,494	4.24%
43110	Communications	7,737	6,463	8,420	8,420	8,130	(290)	-3.44%
43140	Postage and Freight	276	234	450	645	300	(150)	-33.33%
43210	Transportation/Subsistence	3,572	3,531	8,625	18,232	10,799	2,174	25.21%
43220	Car Allowance	3,611	1,711	3,600	3,600	3,600	-	0.00%
43260	Training	1,723	2,228	2,516	2,516	3,570	1,054	41.89%
43270	Employee Development	2,887	-	10,000	10,000	10,000	-	0.00%
43310	Advertising	3,330	3,897	5,000	5,000	5,000	-	0.00%
43410	Printing	40	-	40	40	55	15	37.50%
43610	Utilities	20,585	21,490	26,646	26,646	26,646	-	0.00%
43720	Equipment Maintenance	25,833	30,741	31,100	30,805	30,670	(430)	-1.38%
43780	Buildings/Grounds Maintenance	-	70	175	175	175	-	0.00%
43810	Rents and Operating Leases	6,915	5,248	5,248	5,248	5,248	-	0.00%
43812	Equipment Replacement Payments	7,581	8,606	16,225	16,225	21,327	5,102	31.45%
43920	Dues and Subscriptions	31	454	1,000	1,000	1,145	145	14.50%
Total: Services		109,951	122,095	235,573	245,573	184,294	(51,279)	-21.77%
Capital Outlay								
48710	Minor Office Equipment	11,104	8,279	14,082	14,082	10,203	(3,879)	-27.55%
48720	Minor Office Furniture	-	-	2,250	2,250	6,880	4,630	205.78%
48740	Minor Machinery & Equipment	-	-	2,000	2,000	2,000	-	0.00%
Total: Capital Outlay		11,104	8,279	18,332	18,332	19,083	751	4.10%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(19,255)	-	-	(46,230)	(26,262)	(26,262)	-
60004	Mileage Ticket Credits	(530)	33	-	-	-	-	-
Total: Interdepartmental Charges		(19,785)	33	-	(46,230)	(26,262)	(26,262)	-
Department Total		\$ 991,860	\$ 953,093	\$ 1,281,648	\$ 1,304,418	\$ 1,272,143	\$ (9,505)	-0.74%

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Fund 100	Department Function
Dept 11231	General Fund
	Information Technology

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.
- Managing increasing Information Technology scope without staffing increases.
- Bringing electronic document management, classification and retention up to the standards applied to permanent records such as microfilm/microfiche and paper.
- Increasing volume of public records requests involving electronic records retrieval.
- Increasing cost and complexity of cybersecurity infrastructure.

FY2023 Accomplishments:

- After transitioning a Developer position to a Business Solutions Development Manager position, we saw greatly increased efficiency in resolving long-standing, post-migration issues in our Intranet platform that virtually all KPB Departments use as well as implementation of new projects.
- Entered into a contractual agreement to provide security consultation, monitoring, and risk management of cybersecurity-related functions. This was facilitated by converting a full-time position to professional services, which will provide a reliable and cost effective 24/7 coverage model.
- Migrated spam filtering to a much more robust platform enabling IT to more finely tune what makes it through filters and provide more viable options for decreasing the number of phishing emails we receive.

FY2024 New Initiatives:

- Utilizing grant funding to overhaul our cybersecurity infrastructure, including replacing outdated and less secure hardware.
- Adding multiple Point-to-Point links to Kenai and Nikiski while building out infrastructure that commercial ISP's can use to provide better internet services to those communities, using grant funding.
- Improve security by utilizing our new 24/7 outsourced Security Operations Center to implement recommendations on security risk mitigation.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	12	12	12	12

Priority: Customer Service
Goal: Timely resolution of desktop computing issues.
Objective: Reduce average time to close on medium and high priority issues.

Average Incident Closed Time by Priority	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
High Priority Incident Response Time	4 hours	1.75 hours	12.25 hours	23 hours	23 hours
Medium Priority Incident Response Time	8-12 hours	14.5 hours	17.5 hours	15 hours	15 hours
Low Priority Incident Response Time	48 hours	40.25 hours	49 hours	40 hours	40 hours

Department Function	
Fund 100	General Fund
Dept 11231	Information Technology - Continued

Priority: Customer Service
Goal: Timely resolution of desktop computing issues.
Objective: Increase percentage of incidents closed within 1 business week.

Percentage of Incidents Closed	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
% of Incidents Closed Within 120 Hours	94.7%	93.2%	91%	91%

Priority: Device Support
Goal: Provide support for Borough devices.
Objective: Provide support for Borough devices through IT staff.

Devices Supported	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Desktop PC's	475	479	485	485
Phones	427	433	440	440
Printers	116	158	160	160
Servers (Virtual and Physical)	160	168	173	173
Total Number of Networked Devices	2,175	2,293	2,347	2,347
Annual Support Incidents	2,363	2,293	2,206	2,206
Ratio of Support Incidents to IT Dept FTE	197:1	191:1	170:1	170:1

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11231 - Information Technology

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 862,133	\$ 867,842	\$ 1,066,426	\$ 951,426	\$ 1,070,722	\$ 4,296	0.40%
40130	Overtime Wages	15,653	6,410	5,970	5,970	6,557	587	9.83%
40210	FICA	73,279	66,849	95,850	95,850	95,044	(806)	-0.84%
40221	PERS	276,602	274,414	244,282	244,282	244,222	(60)	-0.02%
40321	Health Insurance	268,083	280,522	413,400	413,400	393,120	(20,280)	-4.91%
40322	Life Insurance	1,206	1,230	1,643	1,643	1,636	(7)	-0.43%
40410	Leave	98,168	95,791	134,645	134,645	133,221	(1,424)	-1.06%
Total: Personnel		1,595,124	1,593,058	1,962,216	1,847,216	1,944,522	(17,694)	-0.90%
Supplies								
42120	Computer Software	973	6,904	5,875	5,875	12,975	7,100	120.85%
42210	Operating Supplies	2,912	3,539	13,380	13,380	18,380	5,000	37.37%
42230	Fuels, Oils & Lubricants	263	275	950	950	1,350	400	42.11%
42310	Repair/Maintenance Supplies	10,277	9,469	15,050	15,050	14,000	(1,050)	-6.98%
42410	Small Tools & Minor Equipment	2,174	2,330	3,100	3,100	10,600	7,500	241.94%
Total: Supplies		16,599	22,517	38,355	38,355	57,305	18,950	49.41%
Services								
43011	Contractual Services	6,310	7,319	8,465	125,905	124,037	115,572	1365.29%
43019	Software Licensing	204,173	201,749	299,111	296,671	342,380	43,269	14.47%
43110	Communications	15,961	13,699	28,680	28,680	31,480	2,800	9.76%
43140	Postage and Freight	118	45	250	250	300	50	20.00%
43210	Transportation/Subsistence	2,367	776	800	800	2,500	1,700	212.50%
43260	Training	-	5,469	5,500	5,100	9,500	4,000	72.73%
43310	Advertising	-	400	-	-	-	-	-
43610	Utilities	17,801	17,861	22,789	22,789	23,245	456	2.00%
43720	Equipment Maintenance	615	633	2,000	2,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	-	-	2,600	2,600	2,600	-	0.00%
43810	Rents & Operating Leases	-	-	250	250	250	-	0.00%
43812	Equipment Replacement Payments	41,214	32,676	37,819	37,819	37,819	-	0.00%
43920	Dues and Subscriptions	41	2,549	2,275	2,675	2,720	445	19.56%
Total: Services		288,600	283,176	410,539	525,539	578,831	168,292	40.99%
Capital Outlay								
48120	Major Office Equipment	-	757	-	4,400	-	-	-
48311	Major Machinery & Equipment	-	-	-	16,580	-	-	-
48710	Minor Office Equipment	5,209	13,917	22,833	22,833	32,700	9,867	43.21%
48720	Minor Office Furniture	-	2,727	25,000	25,000	-	(25,000)	-100.00%
Total: Capital Outlay		5,209	17,401	47,833	68,813	32,700	(15,133)	-31.64%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	66	-	-	-	-	-
Total: Interdepartmental Charges		-	66	-	-	-	-	-
Department Total		\$ 1,905,532	\$ 1,916,218	\$ 2,458,943	\$ 2,479,923	\$ 2,613,358	\$ 154,415	6.28%

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11231 - Information Technology - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, Business Solutions Development Manager, 3 Enterprise Applications Developers, 3 Network/IT Administrators, 1 IT Helpdesk Supervisor, 1 Senior IT Helpdesk Technician, 1 IT Helpdesk Technician, and 1 Lead Supply Specialist.

Remove: 1 Network/IT Administrator (11/15/2022 Assembly Meeting)

42120 Computer Software. Developer software development kits, mobile apps, minor software updates, and additional backup licensing. Additional backup capacity licensing has increased in cost, as well as an ever-increasing amount of data the Borough needs backed up. Additional increase due to new deployment and inventory software to more effectively manage assets and software.

42210 Operating Supplies. Printer usage across KPB has increased, toner price has increased, shipping has increased and toner availability has decreased leading us to use more expensive vendors to avoid 9+ month lead times on necessary toner.

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

42410 Small Tools & Minor Equipment. New insurance requirement for multi-factor authentication necessitates hardware tokens for users who do not receive a cell stipend (\$7,500). This is a one-time cost and the only recurring cost will be to resupply lost/damaged tokens.

43011 Contractual Services. Outsourced Security Operations Center (SOC) (\$107,203), Security Consultation (\$5,000), DocuSign (\$6,756), SSL certificates (\$1,500), records shredding fees (\$50), and hosted code repository (\$768), web application firewall (\$2,400), application debugging service (\$240), domain hosting (\$120). Majority of this increase is a shift from personnel to our outsourced 24/7 SOC. Other increases are Docusign, due to increased Borough usage of their product, and security consultation to assist with implementing recommendations of our SOC.

43019 Software Licensing. Primary reasons for increase in this category include higher licensing costs as well as more machines to license. Further, our insurance now requires the use of multi-factor authentication for all Borough employees using remote resources. Removed vulnerability scanning software from budget as it is no longer necessary with outsourced SOC. Microsoft Software assurance (\$90,970), malware prevention software support (\$43,296), SPAM and data loss prevention gateway (\$42,000), backup software support (\$33,987), multi-factor authentication (\$19,800), network equipment support contract (\$18,000), VMWare support (\$14,083), phone and voicemail system support (\$11,668), legacy mainframe software support (\$9,667), mobile device management (\$8,200), end user remote access (\$5,808), network configuration management software (\$5,500), patch management Software (\$5,000), Web Proxy Support (\$5,000), Centralized System logging software (\$4,500), inventory and deployment software (\$4,200), process automation software support (\$3,671), rapid renewal LTO (\$2,581), SAN Array support (\$2,500), wireless LAN platform support (\$2,401), IT Helpdesk software (\$2,445), password reset Portal (\$2,000), tech remote access software (\$1,650), Adobe (\$1,200), and misc. renewals (\$2,254).

43110 Communications. Internet connection, Borough Administration building TLS circuit, cellular. Increase due to required changes to service from TLS to VPLS by vendor.

43210 Transportation and Subsistence. Maintained reduction in training-related travel due to focus on training online and elimination of Harris Financial Software conference and training. Increase in mileage due to developer manager remote position.

43260 Training. Ongoing internet based technical training/courses for developers, system administrators and helpdesk staff, increase due to departing staff skill gap training on critical systems.

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 (\$2,625), and other miscellaneous publications (\$95).

48710 Minor Office Equipment. Scheduled replacement of 3 high-end workstations (\$4,800), development workstation (\$5,000), scheduled replacement of 3 distribution switches (\$10,500), mid-range and unmanaged switches (\$6,400), and tape drive (\$6,000). Hardware prices have greatly increased.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-2027</u>
Virtual Server Software Phase II	\$ 21,978	\$ 7,326	\$ 7,326	\$ 7,326
10G Switch Fabric Replacement	23,580	4,716	4,716	-
San Array Replacement	71,588	17,897	17,897	35,794
2023 Security Software	-	7,880	7,880	23,640
Total	\$ 117,146	\$ 37,819	\$ 37,819	\$ 66,760

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.

Program Description

The Legal Department serves the Assembly, the Borough administration including all Borough boards, commissions, and departments, the School Board and School District. Services provided include ongoing dynamic legal advice, issuing legal opinions, document drafting and review, preparation and/or review of ordinances and resolutions, and directly representing our clients in litigation or coordinating with outside counsel when used.

Major Long-Term Issues and Concerns:

- Omnibus review of Borough code to revise or repeal outdated or conflicting sections of the code.
- Continuing emphasis on preventive law; including increasing Open Meetings Act, Conflicts of Interest, Local Government 101 training opportunities for elected and appointed officials, as well as provide training on pertinent legal issues for management level staff.

FY2023 Accomplishments:

- Assisted the Clerk's Office, GIS, Planning and Assembly with decennial redistricting process.

- Staffed all assembly regular meetings and committee meetings, 14 BOE appeal hearings, the majority of Road Service Area Board and Planning Commission meetings, and service area meetings as requested.
- Staffed a Board of Education appeal hearing, 2 bid award appeals, and represented the Borough's interests in 10 administrative appeals.
- Provided Open Meeting Act and Conflicts of Interest training opportunity, in collaboration with the Clerk's Office and Planning Department, to all Planning Commission, APC, and Service Area board members.
- Assisted with Borough Code Chapter 21.29 - Material Sites – rewrite, including staffing all subcommittee meetings and assisting with drafting the ordinance and 38 amendments considered during subcommittee process.
- Worked with IT department to digitize research and opinion files while maintaining file security.
- Following a mayoral resignation, helped the Assembly, Borough leadership, and the appointed Borough Mayor with the transition process, including calling a special election; also, supported the process to appoint an interim assembly member following a vacancy on the Assembly.

FY2024 New Initiatives:

- Standardize contracts, agreements, and general conditions to provide updated template documents.
- Work with Planning Department to create uniform template forms and permits.
- Update Borough Code Chapters 3.04, 5.12, and 5.28.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	5	5	5	5

Priority/Goal: Collect delinquent sales and property taxes, and other debts

Delinquent Taxes Collected	CY2021 Actual	CY2022 Actual	CY2023 Projected	CY2024 Estimated
Delinquent Sales and Property Taxes Collected (including bankruptcy case claims).	\$342,121	\$352,046*	\$300,000	\$300,000

*Average active tax collection cases for CY2022 were 105 per month

Department Function	
Fund 100	General Fund
Dept 11310	Legal Department - Continued

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.

Requests for Legal Assistance	CY2021 Actual	CY2022 Actual	CY2023 Projected	CY2024 Estimated
Contracts, Permits, Grants & Misc. Document Drafting &/or Reviewed	258	562	250	250
Ordinances and Amendments	120	97	75	75
Resolutions and Amendments	102	65	70	70
Collection Lawsuits Filed on Behalf of KPB	422	2	15	15
Planning Commission Appeals	9	5	10	10
Other Lawsuits re KPB &/or KPBSD	10	6	10	10
Public Record Requests Reviewed	322	356	350	350
Abandoned/Impounded Vehicle Notices & Citations Reviewed &/or Issued	97	178	85	85
Code Enforcement Actions	13	21	9	9

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11310 - Legal Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 451,303	\$ 407,542	\$ 484,178	\$ 491,178	\$ 524,485	\$ 40,307	8.32%
40120	Temporary Wages	-	-	5,009	5,009	2,002	(3,007)	-60.03%
40130	Overtime Wages	125	397	5,118	5,118	3,118	(2,000)	-39.08%
40210	FICA	38,764	36,406	43,600	43,600	46,641	3,041	6.97%
40221	PERS	146,073	126,778	108,848	108,848	117,330	8,482	7.79%
40321	Health Insurance	127,175	119,329	159,000	159,000	163,800	4,800	3.02%
40322	Life Insurance	658	572	724	724	779	55	7.60%
40410	Leave	55,281	55,096	56,665	56,665	64,662	7,997	14.11%
Total: Personnel		819,379	746,120	863,142	870,142	922,817	59,675	6.91%
Supplies								
42120	Computer Software	222	394	450	450	490	40	8.89%
42210	Operating Supplies	456	1,228	2,400	2,225	2,520	120	5.00%
42310	Repair/Maintenance Supplies	97	-	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	138	46	300	300	300	-	0.00%
Total: Supplies		913	1,668	3,250	3,075	3,410	160	4.92%
Services								
43011	Contractual Services	2,808	73,963	84,000	493,204	64,000	(20,000)	-23.81%
43019	Software Licensing	4,883	9,589	4,083	1,818	6,173	2,090	51.19%
43031	Litigation	13,661	10,567	15,000	15,000	15,000	-	0.00%
43034	Attorney Fees - Special Cases	43,854	78,728	31,000	175,215	125,000	94,000	303.23%
43110	Communications	3,938	3,431	4,500	4,500	4,500	-	0.00%
43140	Postage and Freight	1,236	570	1,000	1,000	1,000	-	0.00%
43210	Transportation/Subsistence	55	185	1,226	2,226	2,988	1,762	143.72%
43220	Car Allowance	10,833	8,919	10,800	10,800	10,800	-	0.00%
43260	Training	-	863	2,150	1,150	3,650	1,500	69.77%
43410	Printing	53	-	100	100	100	-	0.00%
43610	Utilities	5,907	5,930	7,700	7,700	7,700	-	0.00%
43720	Equipment Maintenance	480	256	575	575	575	-	0.00%
43812	Equipment Replacement Payments	1,167	1,167	1,168	1,168	-	(1,168)	-100.00%
43920	Dues and Subscriptions	16,546	17,470	18,835	18,835	18,684	(151)	-0.80%
Total: Services		105,421	211,638	182,137	733,291	260,170	78,033	42.84%
Capital Outlay								
48710	Minor Office Equipment	3,001	3,179	2,000	4,265	3,000	1,000	50.00%
48720	Minor Office Furniture	-	4,880	-	175	-	-	-
Total: Capital Outlay		3,001	8,059	2,000	4,440	3,000	1,000	50.00%
Department Total		\$ 928,714	\$ 967,485	\$ 1,050,529	\$ 1,610,948	\$ 1,189,397	\$ 138,868	13.22%

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11310 - Legal Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Borough Attorney, 2 Deputy Borough Attorneys, and 2 Legal Assistants.

40120 Temporary Wages. Temporary wages reduced based on usage over past 4 years.

43011 Contractual Services. Hiring outside counsel as needed for matters not covered by insurance and litigation fund (\$64,000). Reduction reason: such services will be secured on a short-term or limited basis; a specific appropriating ordinance will go before the assembly for approval to engage outside counsel for longer commitments on cases not covered by insurance and litigation fund.

43019 Software Licensing. Increase due to Public Records Request Software (GovQA) cost share with Clerk's Office (\$5,350), Milestone Surveillance (\$153), BigHand Software (\$180), and Adobe Software (\$490).

43034 Attorney Fees - Special Cases. Hiring of outside counsel in situations where a conflict of interest may exist. Increase due to decision to include cost of hearing officers for administrative appeals in Legal's annual budget rather than through a separate appropriating ordinance every year (\$94,000).

43210 Transportation/Subsistence. Increase in air fare and lodging costs.

43260 Training. Increase due to number of attorneys participating in CLE's, AMAA annual conference, and increase in training fees (\$1,500).

43812 Equipment Replacement Payments. Copier replacement payments complete.

48710 Minor Office Equipment. Increase due to purchase of Surface Pro (\$1,702). Additionally, per replacement schedule: 1 Standard PC (\$900), and 1 monitor (\$398).

Equipment Replacement Payment Schedule

			FY2023	FY2024	Projected
	<u>Items</u>	<u>Prior Years</u>	<u>Estimated</u>	<u>Projected</u>	<u>Payments</u>
					<u>FY2025-2027</u>
Copier		\$ 4,668	\$ 1,168	\$ -	\$ -

Fund 100	Department Function
Dept 11410	General Fund
	Finance – Administration

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.

FY2023 Accomplishments:

- Implemented the following Accounting Pronouncements:
 - GASB Statement 87 – Leases
 - GASB Statement 89 – Construction costs
 - GASB Statement 92 – Omnibus 2020
 - GASB Statement 97 – Certain Component Unit Criteria
- Received GFOA Certificate of Achievement for Excellence:
 - Distinguished Budget Presentation Award for the FY2023 budget document, 31st year.

- Anticipate receipt of GFOA Certificates of Achievement for Excellence:
 - Popular Annual Financial Reporting for the FY2022 Annual Financial Report, 9th consecutive year.
 - Financial Reporting for the FY2022 Annual Comprehensive Financial Report, 44th consecutive year.

FY2024 New Initiatives:

- Complete Implementation of the following Accounting Pronouncements:
 - GASB Statement 91 – Conduit Debt Obligations
 - GASB Statement 93 – Public/Private & Public/Public Partnerships and Availability Payment Arrangements
 - GASB Statement 96 – Subscription Based Information Technology Arrangements
 - GASB Statement 99 – Omnibus 2022
 - GASB Statement 100 – Accounting Changes and Error Corrections
- Earn Government Finance Officer Associate of North America and Canada "GFOA" Certificates of Achievement for Excellence in Reporting and Presentation. GFOA awards reflect the Borough's ability to go beyond the minimum requirements of General Accepted Accounting Principles to provide transparent and thorough disclosure and reporting.
 - Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report).
 - Certificate of Achievement for Excellence in Popular Annual Financial Reporting (PAFR).
 - Distinguished Budget Presentation Award (Annual Budget).

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	3	3	3	3

Priority: Effective Governance

Goal: Maintain external validation of the Budget and Annual Comprehensive Financial Report

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

Award Programs	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
GFOA Certificate of Achievement - Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement - Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

Department Function	
Fund 100	General Fund
Dept 11410	Finance – Administration – Continued

Priority: Effective Governance
Goal: Prepare and review Borough Ordinances and Resolutions that have a fiscal impact to the Borough
Objective: Ensure compliance with Borough Code

Ordinances and Resolutions	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Number of Ordinances Reviewed/Prepared	46	61	55	55
Number of Resolutions Reviewed/Prepared	22	26	30	30

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11410 - Finance - Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 255,050	\$ 273,059	\$ 288,715	\$ 288,715	\$ 309,899	\$ 21,184	7.34%
40120	Temporary Wages	-	-	1,441	1,441	1,441	-	0.00%
40130	Overtime Wages	-	41	1,793	1,793	1,796	3	0.17%
40210	FICA	21,436	22,119	26,168	26,168	27,912	1,744	6.66%
40221	PERS	79,677	85,580	64,443	64,443	69,103	4,660	7.23%
40321	Health Insurance	76,601	81,348	95,400	95,400	98,280	2,880	3.02%
40322	Life Insurance	358	389	430	430	459	29	6.74%
40410	Leave	34,478	43,740	39,611	42,657	45,902	6,291	15.88%
40511	Other Benefits	-	-	-	60	-	-	-
Total: Personnel		467,600	506,276	518,001	521,107	554,792	36,791	7.10%
Supplies								
42120	Computer Software	52	-	-	-	1,470	1,470	-
42210	Operating Supplies	2,309	1,323	2,500	1,870	2,700	200	8.00%
42410	Small Tools & Minor Equipment	49	305	400	400	432	32	8.00%
Total: Supplies		2,410	1,628	2,900	2,270	4,602	1,702	58.69%
Services								
43011	Contractual Services	1,595	3,974	3,500	4,493	4,450	950	27.14%
43017	Investment Portfolio Fees	22,223	23,570	25,000	25,000	30,000	5,000	20.00%
43019	Software Licensing	2,079	517	-	687	-	-	-
43110	Communication	1,184	1,928	1,500	2,140	2,500	1,000	66.67%
43140	Postage and Freight	-	290	80	80	80	-	0.00%
43210	Transportation/Subsistence	276	767	7,500	4,748	7,530	30	0.40%
43220	Car Allowance	7,222	7,239	7,200	7,200	7,200	-	0.00%
43260	Training	2,582	961	2,600	2,015	2,600	-	0.00%
43310	Advertising	-	597	-	145	-	-	-
43410	Printing	32	181	150	803	150	-	0.00%
43610	Utilities	3,111	3,124	4,400	4,400	4,400	-	0.00%
43720	Equipment Maintenance	67	90	500	425	500	-	0.00%
43920	Dues and Subscriptions	2,778	3,666	3,527	3,396	3,850	323	9.16%
Total: Services		43,149	46,904	55,957	55,532	63,260	7,303	13.05%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	1,250	1,250	-
48710	Minor Office Equipment	3,479	499	1,150	3,159	1,150	-	0.00%
48720	Minor Office Furniture	281	-	250	250	400	150	60.00%
Total: Capital Outlay		3,760	499	1,400	3,409	2,800	1,400	100.00%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	-	(2,750)	(2,750)	(2,750)	-	-
Total: Interdepartmental Charges		-	-	(2,750)	(2,750)	(2,750)	-	-
Department Total		\$ 516,919	\$ 555,307	\$ 575,508	\$ 579,568	\$ 622,704	\$ 47,196	8.20%

Line-Item Explanations

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

42120 Computer Software. Adobe software upgrade for three computers.

43011 Contractual Services. File sharing service (\$950), miscellaneous financial services (\$3,500).

43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$125,000, the general fund portion is approximately \$30,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.

43210 Transportation/Subsistence. For travel related to due diligence on investment portfolio and alternating out of state travel for required continuing professional education.

48120 Major Office Equipment. New finance floor copier, 25%, split between finance departments (\$1,250).

48710 Minor Office Equipment. 2 cisco phones (\$400 ea.), UPS battery backup (\$250), and replacement calculator (\$100).

48720 Minor Office Furniture. Replacement office chair (\$250).

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Fund 100	Department Function
Dept 11430	General Fund
	Finance – Financial Services

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 Annual Comprehensive 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.

FY2023 Accomplishments:

- Created an integration with Records Management to fully automate and digitalize records retention for accounts payable, creating efficiencies and time savings.
- Successfully promoted and trained a second Grant/Treasury Accountant, increasing capacity for higher level data analysis and facilitating improvements to the budget and financial statement processes.
- Leveraged updated software programs to provide improved data reporting to departments, with faster turnaround time.

FY2024 New Initiatives:

- Continue to leverage technology to increase the value of data through higher level analysis, comparison and compilation.
- Continue work on finalizing the new finance and payroll implementation by completing history imports for both systems. This will allow the use of one system for finance or payroll data inquiries.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	7.5	7.5	8	8

Priority: 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.

Process	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Payroll Checks and Direct Deposits Issued	9,930	10,182	10,000	10,000
W-2's Issued	750	722	750	750
Ratio of PR Checks Issued to Voided/Reissued Checks	1,241:1	2036:1	1,500:1	1,500:1
Number of Accounts Payable Invoices Paid	20,128	19,375	19,500	19,500
1099's Processed	251	761	750	750
Ratio of Invoices Paid per Accounts Payable Staff	13,418:1	19,375:1	19,500:1	19,500:1

Department Function	
Fund 100	General Fund
Dept 11430	Finance – Financial Services – Continued

Priority: 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.

Grant/Process	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Grant Reports Filed	75	75	75	41
Grants Administered	30	37	33	26
Grant Revenue Received*	\$37,151,903	\$5,421,795	\$4,519,800	\$3,037,046
Ratio of Revenue Received for Each Grant Report Filed	\$495,358:1	\$72,291:1	\$60,264:1	\$74,074:1
Other State and Federal Revenue Receipts	\$6,694,096	\$14,243,670	\$8,345,723	\$7,290,419

*CARES related funding – FY20: \$2,797,602; FY21: \$34,273,131; FY22: \$144,708

Priority: 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 businesses 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.

Process	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Sales Tax Audits Completed	115	172	180	225
Registration of Previously Unregistered Businesses	11	48	61	60
Sales Tax Estimates Completed	243	125	164	300
Ratio of Registered Businesses to Completed Audits and Estimates	18:1	28:1	24:1	18:1
New Short Term Rental Businesses Registered	12	9	30	35

*Decline in numbers in FY2021 and FY2022 (to a lesser extent) due to COVID-19 pandemic. Business activities in general decreased, and the logistics of safely conducting sales tax audits caused a reduction in audits able to be performed.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11430 - Finance - Financial Services

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 476,294	\$ 484,425	\$ 572,095	\$ 549,433	\$ 628,611	\$ 56,516	9.88%
40120	Temporary Wages	-	-	3,198	-	3,198	-	0.00%
40130	Overtime Wages	3,362	6,444	15,764	10,164	12,593	(3,171)	-20.12%
40210	FICA	39,651	41,312	53,327	48,127	58,222	4,895	9.18%
40221	PERS	157,596	156,456	130,675	127,375	145,827	15,152	11.60%
40321	Health Insurance	156,243	141,159	161,500	191,098	229,320	67,820	41.99%
40322	Life Insurance	690	707	894	894	972	78	8.72%
40410	Leave	64,133	70,682	75,986	75,986	88,584	12,598	16.58%
Total: Personnel		897,969	901,185	1,013,439	1,003,077	1,167,327	153,888	15.18%
Supplies								
42120	Computer Software	394	409	-	981	490	490	-
42210	Operating Supplies	5,095	2,442	4,500	4,010	4,500	-	0.00%
42310	Repair/Maintenance Supplies	-	-	300	300	300	-	0.00%
42410	Small Tools & Minor Equipment	400	1,197	400	400	400	-	0.00%
Total: Supplies		5,889	4,048	5,200	5,691	5,690	490	9.42%
Services								
43011	Contractual Services	200	145	300	300	5,300	5,000	1666.67%
43019	Software Licensing	33,922	63,817	75,000	76,145	80,850	5,850	7.80%
43110	Communication	1,936	2,856	2,300	2,300	3,100	800	34.78%
43140	Postage and Freight	5,630	5,542	6,000	6,000	6,000	-	0.00%
43210	Transportation/Subsistence	2,430	4,819	8,558	8,469	8,558	-	0.00%
43220	Car Allowance	5,807	9,454	7,200	10,800	10,800	3,600	50.00%
43260	Training	135	490	3,000	3,000	3,000	-	0.00%
43310	Advertising	-	288	300	300	300	-	0.00%
43410	Printing	79	699	250	315	250	-	0.00%
43610	Utilities	4,207	4,237	5,500	5,500	5,500	-	0.00%
43720	Equipment Maintenance	67	90	500	500	500	-	0.00%
43812	Equipment Replacement Payments	67,336	67,336	67,336	67,336	67,336	-	0.00%
43920	Dues and Subscriptions	87	282	285	285	384	99	34.74%
Total: Services		121,836	160,055	176,529	181,250	191,878	15,349	8.69%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	1,250	1,250	-
48710	Minor Office Equipment	2,015	4,574	2,685	3,835	3,356	671	24.99%
48720	Minor Office Furniture	510	201	250	250	250	-	0.00%
Total: Capital Outlay		2,525	4,775	2,935	4,085	4,856	1,921	65.45%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	144	-	-	-	-	-
60004	Mileage Ticket Credits	-	-	(750)	(750)	(750)	-	-
Total: Interdepartmental Charges		-	144	(750)	(750)	(750)	-	-
Department Total		\$ 1,028,219	\$ 1,070,207	\$ 1,197,353	\$ 1,193,353	\$ 1,369,001	\$ 171,648	14.34%

**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, 1 Payroll Accountant, 1 General Ledger Specialist (AP), 1 Auditor, 1 Auditor/Accountant, 1 Audit Specialist, and 2 Grants/Treasury Accountants.

42120 Computer Software. Adobe upgrade for one computer (\$490).

43011 Contract Services. Shred services (\$300), and misc contract services related to software enhancements (\$5,000).

43019 Software Licensing. Temporary lodging compliance software, (\$34,000), Innoprise financial software annual maintenance cost (\$23,200), half of GEMS FMS/HR/PR read only access (\$5,500), and half of software maintenance for the Human Resources/payroll software (\$10,150), and lease management software for GASB 87 compliance (\$8,000).

43210 Transportation/Subsistence. Travel for essential meetings including the PERS conference. Increase to facilitate more valuable in person trainings for staff within the state.

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

48710 Minor Office Equipment. Replacement of two standard pcs (\$900 each), four monitors to replace aging units (\$389 each).

48720 Minor Office Furniture. Replacement office chair (\$250).

48120 Major Office Equipment. New finance floor copier, 25%, split between finance departments (\$1,250).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>	<u>Projected</u> <u>Payments</u> <u>FY2025-2027</u>
Electronic Timekeeping Software	\$ 116,350	\$ 23,270	\$ 23,270	\$ -
GEMS FMS/HRMS Software Upgrade	220,330	44,066	44,066	-
Total	<u>\$ 336,680</u>	<u>\$ 67,336</u>	<u>\$ 67,336</u>	<u>\$ -</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.

- With the economic outlook being in recovery from the collapse triggered by COVID-19, collection efforts will continue to be challenging and costly.

FY2023 Accomplishments:

- Created a centralized cost-tracking spreadsheet to track all costs associated with the foreclosure process including recording costs by recording district, fees, number of properties on judgement, and staff time to efficiently monitor costs.
- Collaborated with IT and Legal to create a page on the Property Tax website for excess proceeds information. This includes the list of excess proceeds, claim form and associated AK Statutes. It has reduced the large amount of public record requests received.
- Implemented the process of entering Journal Entries into CitySuite software system and streamlined the refund process to distribute efficiency for the Finance department.

FY2024 New Initiatives:

- Research and find cost effective computer software for Special Assessment accounts to allow for more efficient billing, data retrieval, electronic payments, and centralized parcel information.
- Work with Aumentum Technologies to upgrade the Property Tax website to a more user-friendly version that will enable taxpayers to create a portfolio that will save them time and offer a more streamlined payment option.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	7	7	7	7

Priority: Effective Governance**Goal:** Collect at least 99.9% of real property tax prior to taking clerk's deed.**Objective:** To contact as many owners for payment of delinquent taxes prior to obtaining clerk's deed avoiding taxpayers having to repurchase property.

Documents Processed	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Real Property Tax Bills Produced	66,120	66,253	66,300	66,300
Foreclosure Notices Sent	1,892	1,995	2,100	2,100
Number of Properties with Foreclosure Judgement	930	1,037	1,100	1,100
Clerk's Deed Filed (foreclosure process completed)	111(1)	0 (2)	28	45
% of Property Tax Collected	99.9%	99.9%	99.9%	99.9%

(1) Increase in Clerk's Deed filed for FY2021 includes 54 parcels of the same single owner.

(2) Zero Clerk's Deed's filed for FY2022 due to postponed judgement on 2019 taxes due to COVID-19.

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

Claims Filed or Processed	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Sales Tax Liens Filed	72	57	60	59
Small Claims Filed	42	32	30	31
Amounts Secured thru Small Claim Judgements	\$118,601 (1)	\$75,800	\$73,000	\$75,000
Percentage of Personal Property Accounts Transferred	.02%	.02%	.02%	.02%
Sales Tax/Personal Property Tax Collected in House (000's)	\$824 (2)	\$875	\$900	\$900

- (1) Increase in amounts secured thru Small Claim Judgements in FY21 was in part due to catching up after not being able to file small claims due to COVID-19 and have a full and trained staff.
(2) The decrease in Sales Tax/Personal Property Tax Collected in House for FY21 is due to vacant positions for an extended period in Delinquent Accounts and the time to train new staff.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11440 - Finance - Property Tax and Collections

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 362,374	\$ 369,346	\$ 399,243	\$ 397,115	\$ 438,155	\$ 38,912	9.75%
40120	Temporary Wages	2,359	3,448	2,402	2,402	2,402	-	0.00%
40130	Overtime Wages	-	292	2,300	2,300	2,545	245	10.65%
40210	FICA	29,945	30,395	35,421	35,421	38,998	3,577	10.10%
40221	PERS	120,859	123,643	91,165	91,165	100,055	8,890	9.75%
40321	Health Insurance	170,981	181,522	222,600	222,600	229,320	6,720	3.02%
40322	Life Insurance	547	572	633	633	692	59	9.32%
40410	Leave	48,162	50,497	46,226	46,226	54,595	8,369	18.10%
Total: Personnel		735,227	759,715	799,990	797,862	866,762	66,772	8.35%
Supplies								
42120	Computer Software	-	5,085	-	-	-	-	-
42210	Operating Supplies	3,183	2,853	3,000	3,000	4,000	1,000	33.33%
42310	Repair/Maintenance Supplies	-	-	300	282	300	-	0.00%
42410	Small Tools & Minor Equipment	497	577	200	218	435	235	117.50%
Total: Supplies		3,680	8,515	3,500	3,500	4,735	1,235	35.29%
Services								
43011	Contractual Services	13,368	13,949	18,361	18,361	19,721	1,360	7.41%
43019	Software Licensing	124,581	131,878	137,086	137,233	144,762	7,676	5.60%
43110	Communications	1,695	1,712	1,800	1,800	1,800	-	0.00%
43140	Postage and Freight	27,509	34,504	34,000	33,690	36,225	2,225	6.54%
43210	Transportation/Subsistence	-	-	300	1,563	902	602	200.67%
43260	Training	-	-	2,425	1,162	300	(2,125)	-87.63%
43310	Advertising	7,211	9,333	9,320	9,630	10,100	780	8.37%
43410	Printing	74	259	560	560	560	-	0.00%
43610	Utilities	6,346	6,376	7,700	7,700	7,700	-	0.00%
43720	Equipment Maintenance	552	615	1,000	1,000	1,100	100	10.00%
43810	Rents & Operating Leases	422	432	422	460	460	38	9.00%
43920	Dues and Subscriptions	627	514	500	500	550	50	10.00%
43931	Recording Fees	11,171	8,846	13,500	13,315	13,500	-	0.00%
43932	Litigation Reports	-	52,090	120,000	154,130	100,000	(20,000)	-16.67%
Total: Services		193,556	260,508	346,974	381,104	337,680	(9,294)	-2.68%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	1,250	1,250	-
48525	Major Computer Software	-	-	-	-	15,000	15,000	-
48710	Minor Office Equipment	2,527	7,636	3,246	5,374	3,268	22	0.68%
48720	Minor Office Furniture	-	-	325	325	350	25	7.69%
Total: Capital Outlay		2,527	7,636	3,571	5,699	19,868	16,297	456.37%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	74	-	-	-	-	-
60004	Mileage Ticket Credits	-	-	(675)	(675)	(675)	-	-
Total: Interdepartmental Charges		-	74	(675)	(675)	(675)	-	-
Department Total		\$ 934,990	\$ 1,036,448	\$ 1,153,360	\$ 1,187,490	\$ 1,228,370	\$ 75,010	6.50%

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11440 - Finance - Property Tax and Collections - Continued

Line-Item Explanations

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

42210 Operating Supplies. Increase to accomodate steep price increase in toner cartridges.

42410 Small Tools & Minor Equipment. Increase related to purchase of a 10-key calculator and UPS battery.

43011 Contractual Services. Collection agency (\$1,200), armored car service (\$4,731), web reports and electronic payments (\$2,200) increased usage of web and IVR, process server (\$3,000), and tax bill printing and mailing of annual reminder and delinquent bills (\$8,475), and monthly shredding service (\$115).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$3,044), and property tax software/website maintenance fee (\$141,718).

43140 Postage and Freight. Postage rates increased roughly 5% in January of 2023.

43260 Training. To attend training on an alternating year basis to the User's Group Conference, attended last fiscal, off year.

43310 Advertising. Large increase in costs to advertise.

43720 Equipment Maintenance. Increase of 10% in equipment maintenance for check scanner.

43920 Dues & Subscriptions. Increase in cost of credit checks as well as volume.

43932 Litigation Reports. Decrease in number of title reports expected due to amount of foreclosures leveling back out after skipping a foreclosure year.

48120 Major Office Equipment. New finance floor copier, 25% split between finance departments (\$1,250).

48525 Major Computer Software and Intellectual Property. One time setup fee for Property Tax public access website upgrades (\$15,000), 50% split with Assessing.

48710 Minor Office Equipment. Two desktops (\$900 each) , two monitors (\$389 each), and one sound bar (\$40), and two replacement credit card terminals with chip card acceptance (\$325 each).

48720 Minor Office Furniture. Replace office chair (\$260) and chair mat (\$90).

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:

- Collaboration with the Alaska Remote Sellers Sales Tax Commission (ARSSTC) for remote sales, ensuring compliance to the sales tax ordinance of businesses currently registered with KPB; determining physical presence and proper agency to report sales tax.
- Increased complexity of borough and city sales tax collections and reporting and the resources needed to support the increased workload as a result of the changing landscape.

FY2023 Accomplishments:

- Experienced success and efficiencies of E-Tax module; as of December 2022, over 6,000 transactions were processed and \$21.5 million dollars collected via the E-Tax module
- Successfully managed increase in special assessment activity, to include legislation preparation for three new assessments, billed one special assessment, and completed/closed one 10-year special assessment. Also completed processing on rebates for five gas assessments.
- Communicated with sales tax software on utilizing existing tools, to include automation of communications with business owners. This affected three departments; Sales Tax, Audit and Property Tax (delinquent accounts). Communication with software also resulted in reporting

enhancements, which created time efficiencies.

- Confirmed current finance software packages are not compatible with special assessment requirements.
- Collaborated with Alaska Remote Sellers Sales Tax Commission (ARSSTC) in identifying Remote sellers and assisting with the conversion of users from filing with Borough to file with ARSSTC, as well as assisting with the policy committee. Confirmed reported sales and sales tax collected for Borough and other jurisdictions.

FY2024 New Initiatives:

- With implementation of the E-Tax module for sales tax; continue to evaluate sales tax processes work with software provider to enhance software, realize possible changes to enhance savings and efficiencies for Borough and business owners.
- Realize ways to educate the public of the E-Tax module, encouraging use to business owners to file online, reducing filing errors. Encourage a paperless process to ensure savings with mailings and staff time. Utilize mass communications to help reduce collection activity.
- Continue efficiencies with special assessments and implement 10-year billing cycle on three special assessments in FY24. Complete/close three 10-year special assessment and continue rebate process on gas assessments.
- Continue evaluation of remote seller accounts, provide oversight on filings, review reports to ensure proper allocation of Borough exemptions, ensure accurate physical presence identification and business filing with correct agency.
- Continue review of alternative software to include conversion of current special assessments. Utilizing modern technology will allow more efficient billing, data retrieval and centralized parcel information.
- Continue to assist with Short Term Rental compliance, collaboration with Audit and Sales Tax to establish a process in identifying unregistered landlords by assisting with registering multiple new businesses and filing past returns.

Fund 100	Department Function
Dept 11441	General Fund
	Finance – Sales Tax – Continued

Performance Measures:

Priority: 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.

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	4	4	4	4

Priority: 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.

Forms Processed/Revenue Collected (Ord 5.18)	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Sales Tax Revenue (Ord 5.18)	\$34,215	\$41,293	\$45,628	\$45,628
Sales Tax Returns Processed	34,405	34,800	34,800	34,800
Registered Businesses	8,141	8,367	8,500	8,500
Sales Tax Certificates Issued	1,140	1,125	1,150	1,150
Resale Cards Issued	2,471	2,200	2,600	2,600
Exempt Cards Issued	2,473	2197	2,100	2,100
Owner Builder Cards Issued	187	150	175	175
Special Assessment Accounts Billed and Maintained	535	323	468	468
Land Sales Escrows Maintained	29	27	40	40
Land Leases Monitored	25	25	25	25
Tower Leases Monitored	8	11	12	15

Revenue Collected (Ord 5.19)	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Sales Tax Revenue (Ord 5.19)*	\$1.51M	\$2.6M	\$3.1M	\$3.6M

*Ordinance 5.19; Remote Sales (ARSSTC) established 3/2020; as of 11/2022 filings, there are 1,166 ARSSTC accounts reporting sales to the Kenai Peninsula Borough.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 228,395	\$ 233,691	\$ 246,755	\$ 242,149	\$ 252,373	\$ 5,618	2.28%
40120	Temporary Wages	5,313	-	6,298	6,298	6,298	-	0.00%
40130	Overtime Wages	918	512	1,205	1,205	1,199	(6)	-0.50%
40210	FICA	19,998	19,115	22,693	22,693	22,873	180	0.79%
40221	PERS	75,050	75,656	55,965	55,965	57,212	1,247	2.23%
40321	Health Insurance	76,397	90,715	127,200	127,200	131,040	3,840	3.02%
40322	Life Insurance	336	345	388	388	395	7	1.80%
40410	Leave	31,739	31,566	32,351	32,351	31,077	(1,274)	-3.94%
Total: Personnel		438,146	451,600	492,855	488,249	502,467	9,612	1.95%
Supplies								
42120	Computer Software	-	-	-	-	980	980	-
42210	Operating Supplies	847	1,213	2,300	1,969	2,300	-	0.00%
42410	Small Tools & Minor Equipment	263	291	300	631	300	-	0.00%
Total: Supplies		1,110	1,504	2,600	2,600	3,580	-	0.00%
Services								
43011	Contractual Services	19,055	6,600	8,300	8,300	8,300	-	0.00%
43019	Software Licensing	97,292	76,836	95,078	97,778	93,911	(1,167)	-1.23%
43036	Contractual Services - ARSSTC Fee	306,862	402,226	480,000	480,000	450,000	(30,000)	-6.25%
43110	Communications	767	787	850	850	850	-	0.00%
43140	Postage and Freight	24,740	23,673	25,000	25,000	25,000	-	0.00%
43210	Transportation/Subsistence	-	-	900	900	3,000	2,100	233.33%
43220	Car Allowance	3,611	3,619	3,600	3,600	3,600	-	0.00%
43260	Training	199	-	500	500	1,400	900	180.00%
43310	Advertising	1,629	1,587	1,620	1,620	700	(920)	-56.79%
43410	Printing	4,801	5,726	5,000	6,906	5,000	-	0.00%
43610	Utilities	2,384	2,398	3,300	3,300	3,300	-	0.00%
43720	Equipment Maintenance	2,257	2,280	6,300	6,300	2,690	(3,610)	-57.30%
43812	Equipment Replacement Payments	43,829	99,304	99,304	99,304	99,304	-	0.00%
43920	Dues and Subscriptions	86	96	220	220	220	-	0.00%
Total: Services		507,512	625,132	729,972	734,578	697,275	(32,697)	-4.48%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	8,250	8,250	-
48710	Minor Office Equipment	1,368	800	778	778	778	-	0.00%
48720	Minor Office Furniture	-	-	250	250	250	-	0.00%
Total: Capital Outlay		1,368	800	1,028	1,028	9,278	-	0.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	30	-	-	-	-	-
Total: Interdepartmental Charges		-	30	-	-	-	-	-
Department Total		\$ 948,136	\$ 1,079,066	\$ 1,226,455	\$ 1,226,455	\$ 1,212,600	\$ (23,085)	-1.88%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax - Continued

Line-Item Explanations

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

42120 Computer Software. Adobe software upgrade for two computers.

43011 Contractual Services. Sales Tax Division's share (50%) of web reports and electronic payment system (\$3,150), creation of scannable forms and revisions of other forms (\$5,000), and FIS for USAD electronic payments (\$150).

43019 Software Licensing. Small decrease due to change in Sales Tax software services. Sales tax software annual maintenance (\$67,482), InStream (\$21,379), imaging software annual maintenance (\$1,150), email messaging service (\$1,200), and other misc contracts (\$2,700).

43036 Contractual Services - ARSSTC Fee. Alaska Remote Sellers Sales Tax Commission collection fees (\$450,000). Reduced to account for reduction in rate due to tier fee structure sooner in fiscal year.

43140 Postage and Freight. Delivery of taxpayer notices and information of tax changes.

43310 Advertising. Decrease due to change in which Sales Tax delinquency publications are no longer required to be published in periodicals.

43720 Equipment Maintenance. Annual maintenance on two scanners (\$2,190) and allocation of maintenance costs on finance department copier (\$500).

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

48120 Major Office Equipment. New finance floor copier, 25% split between finance departments (\$1,250) and new scanner for sales tax returns (\$7,000).

48710 Minor Office Equipment. 2 new monitors (\$389 each).

48720 Minor Office Furniture. Office chair (\$250).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-2027</u>
SRT Version 6 Upgrade	\$ 219,145	\$ 43,829	\$ 43,829	\$ -
Sales Tax Software	55,475	55,475	55,475	166,425
Total	<u>\$ 274,620</u>	<u>\$ 99,304</u>	<u>\$ 99,304</u>	<u>\$ 166,425</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget %	
Personnel								
40110	Regular Wages	\$ 1,322,113	\$ 1,360,521	\$ 1,506,808	\$ 1,477,412	\$ 1,629,038	\$ 122,230	8.11%
40120	Temporary Wages	7,672	3,448	13,339	10,141	13,339	-	0.00%
40130	Overtime Wages	4,280	7,289	21,062	15,462	18,133	(2,929)	-13.91%
40210	FICA	111,030	112,941	137,609	132,409	148,005	10,396	7.55%
40221	PERS	433,182	441,335	342,248	338,948	372,197	29,949	8.75%
40321	Health Insurance	480,222	494,744	606,700	636,298	687,960	81,260	13.39%
40322	Life Insurance	1,931	2,013	2,345	2,345	2,518	173	7.38%
40410	Leave	178,512	196,485	194,174	197,220	220,158	25,984	13.38%
40511	Other Benefits	-	-	-	60	-	-	-
Total: Personnel		2,538,942	2,618,776	2,824,285	2,810,295	3,091,348	267,063	9.46%
Supplies								
42120	Computer Software	446	5,494	-	981	2,940	2,940	-
42210	Operating Supplies	11,434	7,831	12,300	10,849	13,500	1,200	9.76%
42310	Repair/Maintenance Supplies	-	-	600	582	600	-	0.00%
42410	Small Tools & Minor Equipment	1,209	2,370	1,300	1,649	1,567	267	20.54%
Total: Supplies		13,089	15,695	14,200	14,061	18,607	4,407	31.04%
Services								
43011	Contractual Services	34,218	24,668	30,461	31,454	37,771	7,310	24.00%
43017	Investment Portfolio Fees	22,223	23,570	25,000	25,000	30,000	5,000	20.00%
43019	Software Licensing	257,874	273,048	307,164	311,843	319,523	12,359	4.02%
43036	Contractual Services - ARSSTC Fee	306,862	402,226	480,000	480,000	450,000	(30,000)	-6.25%
43110	Communication	5,582	7,283	6,450	7,090	8,250	1,800	27.91%
43140	Postage and Freight	57,879	64,009	65,080	64,770	67,305	2,225	3.42%
43210	Transportation/Subsistence	2,706	5,586	17,258	15,680	19,990	2,732	15.83%
43220	Car Allowance	16,640	20,312	18,000	21,600	21,600	3,600	20.00%
43260	Training	2,916	1,451	8,525	6,677	7,300	(1,225)	-14.37%
43310	Advertising	8,840	11,805	11,240	11,695	11,100	(140)	-1.25%
43410	Printing	4,986	6,865	5,960	8,584	5,960	-	0.00%
43610	Utilities	16,048	16,135	20,900	20,900	20,900	-	0.00%
43720	Equipment Maintenance	2,943	3,075	8,300	8,225	4,790	(3,510)	-42.29%
43810	Rents & Operating Leases	422	432	422	460	460	38	9.00%
43812	Equipment Replacement Payments	111,165	166,640	166,640	166,640	166,640	-	0.00%
43920	Dues and Subscriptions	3,578	4,558	4,532	4,401	5,004	472	10.41%
43931	Recording Fees	11,171	8,846	13,500	13,315	13,500	-	0.00%
43932	Litigation Reports	-	52,090	120,000	154,130	100,000	(20,000)	-16.67%
Total: Services		866,053	1,092,599	1,309,432	1,352,464	1,290,093	(19,339)	-1.48%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	12,000	12,000	-
48525	Major Computer Software	-	-	-	-	15,000	15,000	-
48710	Minor Office Equipment	9,389	13,509	7,859	13,146	8,552	693	8.82%
48720	Minor Office Furniture	791	201	1,075	1,075	1,250	175	16.28%
Total: Capital Outlay		10,180	13,710	8,934	14,221	36,802	27,868	311.93%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	248	-	-	-	-	-
60004	Mileage Ticket Credits	-	-	(4,175)	(4,175)	(4,175)	-	-
Total: Interdepartmental Charges		-	248	(4,175)	(4,175)	(4,175)	-	-
Department Total		\$ 3,428,264	\$ 3,741,028	\$ 4,152,676	\$ 4,186,866	\$ 4,432,675	\$ 279,999	6.74%

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Fund 100	Department Function
Dept 11510	General Fund
	Assessing Administration

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:

- Current CAMA system has been highly customized from off the shelf systems, making updates and support increasingly difficult. Employees that are familiar with our system are retiring. Vendor is encouraging an upgrade to newest software product and version. Portion of system needs to be compatible with the finance department.

FY2023 Accomplishments:

- Fully staffed for first time in 3 years allowing for more departmental continuity.
- Created flex work schedule for all staff.
- Updated and standardized all exemption applications.
- Developed electronic sales questionnaire process for more accessible submissions.
- Initiated Bi-weekly staff/safety meetings with admin staff for better communication.
- Initiated Bi-weekly meeting with clerks.
- Continued to improve work culture.

FY2024 New Initiatives:

- Continue training and cross training newer staff members.
- Continuing to transition clerical staff to assist and perform real and personal property audits.
- Develop 3-year plan with Finance Department for a CAMA System upgrade.
- Institute process to transition to electronic sales questionnaires and online submission.
- Further refine and streamline internal processes for efficiency, including appeal forms and parcel split/merge process.
- Complete SOP for Split/Merge Process, Process, which will allow for cross training of clerical staff.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	9	9	10	10

Priority: 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.

Exemption Program Counts	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Assessment Year	2020	2021	2022	2023
50K Residential Applications Approved (new)	913	911	955	967
Senior Citizen Applications Approved (new)	546	559	596	614
Disabled Veteran Applications Approved (new)	207	234	273	309
Disabled Resident Tax Credit Applications Approved (all)	221	204	206	200
Other Exemption Applications Approved (all)	486	498	500	505
Parcels with Exemption of Any Type	36,754	37,215	37,345	37,510

Department Function	
Fund 100	General Fund
Dept 11510	Assessing Administration - Continued

Priority: 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.

Parcel and Change Counts	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Assessment Year	2020	2021	2022	2023
Parcel Count – Real Property	65,883	66,120	66,253	66,348
Parcel Count – Oil & Gas Accounts	198	209	215	215
Personal Property Count	7,328	7,183	7,270	7,224
Ownership Changes	5,550	7,078	7,513	7,283
Address Changes	5,196	5,552	5,630	5,728

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11510 - Assessing Administration

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original	Budget %
Personnel								
40110	Regular Wages	\$ 535,233	\$ 573,463	\$ 619,388	\$ 619,388	\$ 714,186	\$ 94,798	15.31%
40120	Temporary Wages	10,093	-	15,595	15,595	4,244	(11,351)	-72.79%
40130	Overtime Wages	4,310	10,043	10,470	10,470	10,428	(42)	-0.40%
40210	FICA	43,487	48,611	57,591	57,591	65,130	7,539	13.09%
40221	PERS	174,242	187,518	142,243	142,243	163,746	21,503	15.12%
40321	Health Insurance	217,152	221,552	286,200	286,200	327,600	41,400	14.47%
40322	Life Insurance	788	843	963	963	1,107	144	14.95%
40410	Leave	72,575	76,286	78,073	78,073	96,984	18,911	24.22%
Total: Personnel		1,057,880	1,118,316	1,210,523	1,210,523	1,383,425	172,902	14.28%
Supplies								
42120	Computer Software	149	420	650	650	650	-	0.00%
42210	Operating Supplies	3,486	1,976	4,240	4,240	4,579	339	8.00%
42310	Repair/Maintenance Supplies	4	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	950	286	500	500	500	-	0.00%
Total: Supplies		4,589	2,682	5,390	5,390	5,729	339	6.29%
Services								
43011	Contractual Services	39,916	36,940	44,700	48,700	48,800	4,100	9.17%
43019	Software Licensing	136,393	122,996	153,651	149,651	138,075	(15,576)	-10.14%
43110	Communications	4,439	4,583	4,560	4,560	4,560	-	0.00%
43140	Postage and Freight	12,192	12,287	14,700	14,700	16,170	1,470	10.00%
43210	Transportation/Subsistence	86	1,542	7,314	7,314	10,883	3,569	48.80%
43220	Car Allowance	6,410	10,858	10,800	10,800	10,800	-	0.00%
43260	Training	250	398	2,225	2,225	2,650	425	19.10%
43310	Advertising	852	-	1,200	1,200	1,200	-	0.00%
43410	Printing	2,182	2,816	2,150	2,150	2,365	215	10.00%
43610	Utilities	6,788	6,844	9,158	9,158	10,074	916	10.00%
43720	Equipment Maintenance	372	408	1,100	1,100	1,100	-	0.00%
43920	Dues and Subscriptions	553	666	835	835	835	-	0.00%
Total: Services		210,433	200,338	252,393	252,393	247,512	(4,881)	-1.93%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	10,000	10,000	-
48311	Major Machinery & Equipment	-	-	-	3,117	-	-	-
48525	Major Computer Software	-	-	-	-	15,000	15,000	-
48710	Minor Office Equipment	3,674	24	4,571	4,571	10,381	5,810	127.11%
48720	Minor Office Furniture	998	5,271	6,900	6,900	6,900	-	0.00%
48740	Minor Machinery & Equipment	-	162	-	-	-	-	-
Total: Capital Outlay		4,672	5,457	11,471	14,588	42,281	30,810	268.59%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	147	-	-	-	-	-
Total: Interdepartmental Charges		-	147	-	-	-	-	-
Department Total		\$ 1,277,574	\$ 1,326,940	\$ 1,479,777	\$ 1,482,894	\$ 1,678,947	\$ 199,170	13.46%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11510 - Assessing Administration - Continued

Line-Item Explanations

40110 Regular Wages. Current staff includes: Borough Assessor, Assessment Administration Manager, Title Examiner, Exemption Examiner, Assessment Reporting Analyst, Administrative Assistant, Senior Assessing Clerk, and 3 Assessing Clerks.

Added: Assessing Clerk (Reso 2022-55)

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$4,000), all assessment notices and informational brochure annual printing and mailing increased postage (\$42,000), DMV data access (\$800), shredding service (\$100), microfiche certified rolls (\$1,800), and OK Data (\$100).

43019 Software Licensing. Decrease due to termination of mobile assessor software contract with previous vendor. Assessment maint/support (\$121,500), CAMA rate tables (\$15,500), Pictometry Connect (\$375), and camera license portion (\$450), and service fee for Microfiche (\$250).

43140 Postage and Freight. To provide for scheduled mail room postage increase.

43210 Transportation/Subsistence Increase reflects Admin Manager to attend yearly conference for training and communication with vendor to aide in support issue resolution, maintenance and future upgrade and increase in mileage rate.

43260 Training. Director and Admin Manager to take one required appraisal courses, AAAO, Aumentum course, CPR, and conference fee for Admin Manager.

48120 Major Office Equipment. Replacement of 2 outdated Microfiche Machines no longer supported by IT with 1 Microfiche/Microfilm reader/scanner (\$10,000).

48525 Major Computer Software and Intellectual Property. One time set-up fee for Assessment website upgrades (\$15,000.) 50% split with Finance Department - Property Tax .

48710 Minor Office Equipment. Replace 4 Standard PC (\$900 ea.), 1 High End PC(\$1,600) 9 monitors (\$389 ea.), 4 sound bars (\$50 ea.), 2 replacement phones (\$400 ea.), 2 Web Cams (\$50 ea.), 2 fans (\$20 ea.), 2 heaters (\$50 ea.), 2 mats for office chairs (\$70 ea.), and air conditioning unit (\$300).

48720 Minor Office Furniture. Replacement of 2 office chairs (\$600 ea.), and 2 sit-stand workstations (\$600 ea.), and replacement admin manager desk (\$4,500).

Fund 100	Department Function
Dept 11520	General Fund
	Assessing Appraisal

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:

- CAMA System update need in next few years.
- Developing staff to replace positions that will be vacated by retirement.
- Hiring and training 2 opens appraisal positions.

FY2023 Accomplishments:

- Completed required full canvas using Pictometry and filed inspections.

- Located many unreported improvements/encroachments with Pictometry.
- Updated new residential land model for Sterling, Funny River, K-Beach, Soldotna, Kenai River and Grey Cliffs.
- Completed commercial land update for the City of Kenai.
- Created new valuation model for recreational structures and implemented in the Caribou Hills recreational area.
- No major accidents/incidents since 2019.
- Created flex work schedule for staff.
- Continued to improve work culture.
- Continued with weekly staff meetings

FY2024 New Initiatives:

- Expansion of the use of Pictometry in upcoming canvas areas Homer, West Side Cook Inlet and South Kachemak Bay.
- Work with Assessing Admin and Finance for an update/new CAMA System.
- Perform physical inspections of all culturally similar villages and create residential model.
- Review and analyze recently submitted appraisal data.
- Continued focus on safe work habits.

Performance Measures:

Staffing and Miles	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	14	12	12	12
Staff Miles Traveled	32,430	23,842	35,000	40,000

Priority: 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

Real Property Assessment Roll	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Value (000's)	\$6,667,627	\$6,720,391	\$7,090,434	\$7,232,243
% Change From Prior Year	1.83%	0.79%	5.51 %	2.00%

Priority: 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. Inspections vary by year due to parcels in scheduled canvas areas.
 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

Inspections	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Improved Parcels	6,822	5,323	8,537	6902
Vacant Parcels	18,991	12,239	11,989	6928
Total Inspections	25,813	17,562	20,526	13,830

Department Function	
Fund 100	General Fund
Dept 11520	Assessing Appraisal - Continued

Priority: 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

Appeals	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Informal Review	581	665	449	700
Appeals Filed	193	242	135	300
Heard by Board of Equalization	8	65	17	125
Assessor Value Upheld	6	39	15	75

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY2018*	FY2019*	FY2020*	FY2021*	FY2022*	FY2023 Projection	FY2024 Estimate
Anchor Point	2,070	2,824	4,894	220	951	1,613	301	213	303	
Caribou Hills/Caribou Lake	431	859	1,290	27	7	4	38	20	689	400
Cooper Landing	415	247	662	19	26	18	301	677	66	
Funny River	1,353	1,701	3,054	555	1,239	169	366	142	2,787	
Homer	5,625	3,964	9,589	0	3	1	789	668	695	9589
Hope/Sunrise	312	260	572	4,697	1,817	616	855	555	59	
K-Beach	2,821	1,129	3,950	27	23	1	1,590	5,914	744	
Kasilof/Clam Gulch	3,309	2,889	6,198	394	550	441	1,918	343	400	
Kenai	2,949	2,051	5,000	192	2,918	217	2,405	224	429	
Moose Pass	275	300	575	377	264	1,906	22	813	27	
Nikiski	2,971	4,025	6,996	71	64	62	7,363	392	4,700	
Nikiski Remote/Pt Possess.	218	766	984		0	57	1,141	8	1,190	
Ninilchik/Deep Creek	1,215	1,559	2,774	407	387	1,227	115	132	166	
Port Graham/Nanwalek	135	58	193	110	137	1,687	-	-	-	58
Ridgeway	1,941	1,205	3,146	0	0	89	2,049	154	754	
S Kachemak Bay/Waterfront	364	1,273	1,637	174	191	2,051	5	784	15	1637
Seldovia/Barabara Heights	520	613	1,133	2	2	355	963	50	85	613
Seward	2,176	1,065	3,241	70	39	53	230	3,129	284	
Seward Remote	59	374	433	123	164	129	19	481	-	
Soldotna	1,979	849	2,828	187	149	158	4,028	2,518	524	
Sterling	3,430	2,227	5,657	328	407	274	530	336	6,609	
West Side Cook Inlet	293	1,249	1,542	3	0	70	785	9	-	1542
Total	34,861	31,487	66,348	7,983	9,338	11,198	25,813	17,562	20,526	13,830

Note: 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.

*For parcel counts from FY2018, land inspections were not included in the totals. Starting in FY2020, land inspections will be included.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11520 - Assessing Appraisal

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 749,930	\$ 679,086	\$ 846,265	\$ 846,265	\$ 904,562	\$ 58,297	6.89%
40130	Overtime Wages	27,142	1,821	16,894	16,894	12,287	(4,607)	-27.27%
40210	FICA	71,138	58,078	79,481	79,481	84,652	5,171	6.51%
40221	PERS	258,907	228,461	196,515	196,515	208,781	12,266	6.24%
40321	Health Insurance	286,222	281,264	381,600	381,600	360,360	(21,240)	-5.57%
40322	Life Insurance	1,120	1,056	1,323	1,323	1,406	83	6.27%
40410	Leave	111,704	97,793	105,218	105,218	124,702	19,484	18.52%
Total: Personnel		1,506,163	1,347,559	1,627,296	1,627,296	1,696,750	69,454	4.27%
Supplies								
42210	Operating Supplies	1,588	1,621	2,525	2,525	2,727	202	8.00%
42230	Fuel, Oil & Lubricants	85	-	100	100	100	-	0.00%
42250	Uniforms	-	42	150	150	150	-	0.00%
42310	Repair/Maintenance Supplies	-	17	50	50	50	-	0.00%
42360	Motor Vehicle Supplies	-	-	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	1,001	75	1,000	1,000	1,000	-	0.00%
Total: Supplies		2,674	1,755	4,025	4,025	4,227	202	5.02%
Services								
43011	Contractual Services	1,498	1,070	5,680	5,680	78,107	72,427	1275.12%
43110	Communications	5,790	6,044	6,500	6,500	7,020	520	8.00%
43210	Transportation/Subsistence	26,221	20,441	46,785	46,785	55,727	8,942	19.11%
43220	Car Allowance	36,841	34,592	39,600	39,600	39,600	-	0.00%
43260	Training	3,760	8,710	11,685	11,685	11,245	(440)	-3.77%
43610	Utilities	8,315	8,345	10,510	10,510	10,510	-	0.00%
43750	Vehicle Maintenance	-	-	800	800	800	-	0.00%
43812	Equipment Replacement Payments	14,318	14,928	16,800	16,800	16,800	-	0.00%
43920	Dues and Subscriptions	2,523	1,585	2,705	2,705	2,705	-	0.00%
Total: Services		99,266	95,715	141,065	141,065	222,514	81,449	57.74%
Capital Outlay								
48311	Machinery & Equipment	-	-	-	3,117	-	-	-
48710	Minor Office Equipment	7,191	2,000	6,170	6,170	8,462	2,292	37.15%
48720	Minor Office Furniture	5,934	450	2,400	2,400	2,610	210	8.75%
48740	Minor Machinery & Equipment	-	162	-	-	-	-	-
Total: Capital Outlay		13,125	2,612	8,570	11,687	11,072	2,502	29.19%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	75	-	-	-	-	-
Total: Interdepartmental Charges		-	75	-	-	-	-	-
Department Total		\$ 1,621,228	\$ 1,447,716	\$ 1,780,956	\$ 1,784,073	\$ 1,934,563	\$ 153,607	8.62%

Line-Item Explanations

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Principal Appraiser, Lead Appraiser, Senior Appraiser/Auditor, Appraiser II, 3 Appraiser I (depending on exp), Senior Personal/Real Property Appraiser, and 2 Appraisal Technicians.

43011 Contractual Services. Marathon Refinery Appraisal (\$65,000), Boat/air charters to inspect Kachemak Bay and West Side Cook Inlet properties (\$11,027), and appraisal photo processing (\$2,080).

43210 Transportation/Subsistence. Increase due to canvassing locations of Homer, Kachemak Bay and West Side Cook Inlet.

43260 Training. Appraisal courses required for certification/continuing education credits for 10 staff.

48710 Minor Office Equipment. 3 standard computers (\$900 ea.), 1 High end computer (\$1,600) 4 sound bars (\$50 ea), and 8 monitors (\$389 ea), 2 phones (\$400 ea), and 1 computer web cam (\$50).

48720 Minor Office Furniture. Replacement of 2 office chairs (\$600) ea. purchase 2 sit-stand work station (\$600) ea., and 3 chair floor mats (\$70 ea).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal - Continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>	<u>Projected</u> <u>Payments</u> <u>FY2025-27</u>
Assessing IPADS/Tablets	<u>\$ 24,541</u>	<u>\$ 16,800</u>	<u>\$ 16,800</u>	<u>\$ 13,660</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assessing Department Totals**

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 1,285,163	\$ 1,252,549	\$ 1,465,653	\$ 1,465,653	\$ 1,618,748	\$ 153,095	10.45%
40120	Temporary Wages	10,093	-	15,595	15,595	4,244	(11,351)	-72.79%
40130	Overtime Wages	31,452	11,864	27,364	27,364	22,715	(4,649)	-16.99%
40210	FICA	114,625	106,689	137,072	137,072	149,782	12,710	9.27%
40221	PERS	433,149	415,979	338,758	338,758	372,527	33,769	9.97%
40321	Health Insurance	503,374	502,816	667,800	667,800	687,960	20,160	3.02%
40322	Life Insurance	1,908	1,899	2,286	2,286	2,513	227	9.93%
40410	Leave	184,279	174,079	183,291	183,291	221,686	38,395	20.95%
Total: Personnel		2,564,043	2,465,875	2,837,819	2,837,819	3,080,175	242,356	8.54%
Supplies								
42120	Computer Software	149	420	650	650	650	-	0.00%
42210	Operating Supplies	5,074	3,597	6,765	6,765	7,306	541	8.00%
42230	Fuel, Oil & Lubricants	85	-	100	100	100	-	0.00%
42250	Uniforms	-	42	150	150	150	-	0.00%
42310	Repair/Maintenance Supplies	4	17	50	50	50	-	0.00%
42360	Motor Vehicle Supplies	-	-	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	1,951	361	1,500	1,500	1,500	-	0.00%
Total: Supplies		7,263	4,437	9,415	9,415	9,956	541	5.75%
Services								
43011	Contractual Services	41,414	38,010	50,380	54,380	126,907	76,527	151.90%
43019	Software Licensing	136,393	122,996	153,651	149,651	138,075	(15,576)	-10.14%
43110	Communications	10,229	10,627	11,060	11,060	11,580	520	4.70%
43140	Postage and Freight	12,192	12,287	14,700	14,700	16,170	1,470	10.00%
43210	Transportation/Subsistence	26,307	21,983	54,099	54,099	66,610	12,511	23.13%
43220	Car Allowance	43,251	45,450	50,400	50,400	50,400	-	0.00%
43260	Training	4,010	9,108	13,910	13,910	13,895	(15)	-0.11%
43310	Advertising	852	-	1,200	1,200	1,200	-	0.00%
43410	Printing	2,182	2,816	2,150	2,150	2,365	215	10.00%
43610	Utilities	15,103	15,189	19,668	19,668	20,584	916	4.66%
43720	Equipment Maintenance	372	408	1,100	1,100	1,100	-	0.00%
43750	Vehicle Maintenance	-	-	800	800	800	-	0.00%
43812	Equipment Replacement Payments	14,318	14,928	16,800	16,800	16,800	-	0.00%
43920	Dues and Subscriptions	3,076	2,251	3,540	3,540	3,540	-	0.00%
Total: Services		309,699	296,053	393,458	393,458	470,026	76,568	19.46%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	10,000	10,000	-
48311	Major Machinery & Equipment	-	-	-	6,234	-	-	-
48525	Major Computer Software	-	-	-	-	15,000	15,000	-
48710	Minor Office Equipment	10,865	2,024	10,741	10,741	18,843	8,102	75.43%
48720	Minor Office Furniture	6,932	5,721	9,300	9,300	9,510	210	2.26%
48740	Minor Machinery & Equipment	-	324	-	-	-	-	-
Total: Capital Outlay		17,797	8,069	20,041	26,275	53,353	33,312	166.22%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	222	-	-	-	-	-
Total: Interdepartmental Charges		-	222	-	-	-	-	-
Department Total		\$ 2,898,802	\$ 2,774,656	\$ 3,260,733	\$ 3,266,967	\$ 3,613,510	\$ 352,777	10.82%

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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:

- Guide land use at the regional scale to promote economic development, improve public roads and other services and facilities, and maintain environmental quality.
- Keep the Kenai Peninsula unique, prosperous, vibrant, and an attractive place to live by balancing economic benefits of tourism with residents' quality of life.
- Refine and support ordinances that minimize conflict among competing property values, while also preserving private property rights.
- Evaluate fine schedule for violations of code with an eye toward recovering costs incurred to the KPB taxpayer as a result of enforcement (example, citation for trespass on KPB property).
- 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 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.
- Acquire software to track calls, complaints, and public issues to aid in workflow documentation and statistically track data.

FY2023 Accomplishments:

- Material Site Committee: Supported the Assembly's Committee of the Whole in an effort to rewrite 21.29 (Material Site Code). Met with numerous stakeholders and planning commission members to understand concerns with gravel pits to offer advice to the Assembly. As a result of these meetings, it is anticipated that new code will be adopted in FY23 or early FY24.

- Provided training to the Planning Commission and Advisory Planning Commissions.
- Amended KPB 21.50, establishing minimum fines to be set by the Planning Director.
- Onboarded the new Nikiski Advisory Planning Commission.
- Funny River Advisory Planning Commission started working on their Community Comprehensive Plan.
- Provided continuity and stabilized all Planning Department functions throughout a national pandemic and KPB transitions.
- With key positions being open due to retirements and other staff departures, remaining department staff continued to work in collaboration to ensure that all Planning Department functions were maintained for the public.
- Migration of historic platting data into the Platting SharePoint platform. This is an ongoing project with a goal of being completed by the end of 2024.
- Implemented new and improved imagery allowing us to readily identify trespass and encroachment concerns on KPB lands.
- Implemented a process to address long-term trespass issues in collaboration with Mayor's office and Legal Dept.

FY2024 New Initiatives:

- \$43,350 ACWA grant to study Big Eddy drainage.
- Obtain Permitting Software to improve the department's public interface with permitting and complaint tracking.
- Develop plans to address land and housing shortfalls in Seward.
- Will continue to work with interested communities outside the incorporated cities to help develop locally driven community plans.
- Refine process improvements for the Planning Commission transition over to the Granicus meetings/records management software.
- Will continue to work with AK Department of Transportation (DOT) and the community of Cooper Landing on the design of the Sterling Highway Cooper Landing Bypass.
- Review and update as necessary zoning related chapters of KPB Code Chapter 21, including 21.04, 21.09, 21.10, 21.29, 21.40, 21.42, 21.44, 21.46.

Department Function	
Fund 100	General Fund
Dept 21110	Resource Planning Administration - Continued

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	8	8	8	8

Priority: Provide improved levels of service while finding ways to cut costs.
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.

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Front Counter Walk Ins	1,041	2,764	2,000	2,000
Planning Call Log	4,362	7,586	6,500	6,500
Code Compliance Reporting Call Log	29	35	40	40
Email Correspondence with Members of the Public	-	610	600	600
Generated Special Order Maps and Plats	774	730	700	700

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

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Platting and Planning Reports Prepared for the Planning Commission	171	197	200	200
Public Hearing Notices	5,730	5,978	6,000	6,000
Recorded Plats	131	143	140	140
Platting Notices of Decision Issued	-	830	800	800
Gravel Pit Conditional Land Use Permits Issued	3	13	6	6
Initiated Code Compliance Investigations	37	44	50	50
Platting Deadlines Met per AS 29.40.110 (a) Plat Procedure	100%	100%	100%	100%

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 21110 - Resource Planning Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %		
Personnel									
40110	Regular Wages	\$ 467,194	\$ 497,573	\$ 580,142	\$ 580,142	\$ 608,994	\$ 28,852	4.97%	
40120	Temporary Wages	-	335	21,606	21,606	10,779	(10,827)	-50.11%	
40120	Meeting Allowance PC	6,801	25,125	42,600	42,600	42,374	(226)	-0.53%	
40130	Overtime Wages	35,705	9,782	11,285	11,285	11,488	203	1.80%	
40210	FICA	143,943	49,151	58,990	58,990	60,621	1,631	2.76%	
40221	PERS	168,071	139,632	136,325	136,325	141,538	5,213	3.82%	
40321	Health Insurance	688	142,741	190,800	190,800	196,560	5,760	3.02%	
40322	Life Insurance	52,922	754	979	979	1,027	48	4.90%	
40410	Leave	25,325	58,165	65,654	65,654	72,867	7,213	10.99%	
40511	Other Benefits	3,419	-	-	-	-	-	-	
Total: Personnel		904,068	923,258	1,108,381	1,108,381	1,146,248	37,867	3.42%	
Supplies									
42020	Signage Supplies	3,376	-	1,000	1,000	1,000	-	0.00%	
42120	Computer Software	1,194	1,039	2,000	2,000	2,000	-	0.00%	
42210	Operating Supplies	7,258	5,588	8,500	8,500	10,000	1,500	17.65%	
42230	Fuel, Oil & Lubricants	1,014	2,216	7,000	7,000	3,500	(3,500)	-50.00%	
42310	Repair/Maintenance Supplies	198	97	-	-	500	500	-	
42360	Motor Vehicle Supplies	36	-	2,500	2,500	2,500	-	0.00%	
42410	Small Tools & Minor Equipment	3,417	247	4,300	4,402	2,000	(2,300)	-53.49%	
Total: Supplies		16,493	9,187	25,300	25,402	21,500	(3,800)	-15.02%	
Services									
43011	Contractual Services	873	16,461	70,850	367,430	154,800	83,950	118.49%	
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%	
43019	Software Licensing	193	2,238	500	2,320	4,600	4,100	820.00%	
43110	Communications	4,669	5,071	5,000	5,000	5,000	-	0.00%	
43140	Postage and Freight	7,765	9,832	16,000	16,000	16,800	800	5.00%	
43210	Transportation/Subsistence	583	11,160	9,330	9,330	14,600	5,270	56.48%	
43210	Transportation/Subsistence PC	2,492	2,060	25,200	25,200	25,200	-	0.00%	
43220	Car Allowance	4,741	5,054	3,600	3,600	3,600	-	0.00%	
43221	Car Allowance PC	18,300	16,350	25,200	25,200	25,200	-	0.00%	
43260	Training	1,318	765	3,465	3,465	6,150	2,685	77.49%	
43260	Training PC	-	200	3,000	3,000	3,000	-	0.00%	
43310	Advertising	19,081	21,143	22,000	22,000	22,000	-	0.00%	
43410	Printing	264	449	500	500	500	-	0.00%	
43610	Utilities	9,972	10,012	13,750	13,750	13,750	-	0.00%	
43720	Equipment Maintenance	2,964	3,306	3,800	5,400	4,000	200	5.26%	
43750	Vehicle Maintenance	100	-	1,500	1,500	1,500	-	0.00%	
43810	Rents & Operating Leases	114	122	550	550	550	-	0.00%	
43812	Equipment Replacement Payments	6,706	5,626	10,302	10,302	5,500	(4,802)	-46.61%	
43920	Dues and Subscriptions	1,097	2,054	2,000	2,000	2,035	35	1.75%	
43931	Recording Fees	891	177	500	500	500	-	0.00%	
Total: Services		87,123	117,080	222,047	522,047	314,285	92,238	41.54%	
Capital Outlay									
48710	Minor Office Equipment	8,605	7,273	5,100	5,100	7,550	2,450	48.04%	
48720	Minor Office Furniture	1,280	3,500	7,125	7,125	2,100	(5,025)	-70.53%	
48740	Minor Machinery & Equipment	-	162	-	-	-	-	-	
Total: Capital Outlay		9,885	10,935	12,225	12,225	9,650	(2,575)	-21.06%	
Interdepartmental Charges									
60000	Charges (To) From Other Depts.	-	122	-	-	-	-	-	
Total: Interdepartmental Charges		-	122	-	-	-	-	-	
Department Total		\$ 1,017,569	\$ 1,060,582	\$ 1,367,953	\$ 1,668,055	\$ 1,491,683	\$ 123,730	9.04%	

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, and 1 Senior Clerk Typist.

40120 Temporary Wages. Reduced based on actuals.

42120 Computer Software. Miscellaneous software updates & purchases (\$2,000).

42410 Operating Supplies. Significant increases in printer toner.

42230 Fuel, Oil & Lubricants. Reduced based on actuals.

42410 Small Tools & Minor Equipment. Reduced based on actuals from previous two years.

43011 Contractual Services. Comprehensive Plan for Kenai (\$60,000), compliance surveys (\$50,000), Advisory Planning Commissions (\$15,800), consultant for Seward Housing initiative (\$20,000) appeal records (\$3,000), and RSAC mailings (\$6,000).

43019 Software Licensing. Zoom licenses for APCs and planning staff (\$2,400), two adobe licenses (\$1,000), and software licenses for new Planner position (\$1,200).

43210 Transportation/Subsistence. Increase reflects travel for new and existing staff to attend required training courses which have shifted to primarily in-person attendance.

43260 Training. Increase reflects required training courses for new and existing staff and in-person trainings are resuming.

43812 Equipment Replacement Payments. See Equipment Replacement Payment Schedule below.

48710 Minor Office Equipment. Two desktops (\$3,200), new planner workstation (\$2,550), two scanners (\$1,000), printer (\$500), and miscellaneous items (\$300).

48720 Minor Office Furniture. Two office chairs (\$800), a sit-to-stand desk (\$800), and a new workstation bookcase (\$500).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-27</u>
Large Printer	\$ 13,212	\$ 3,324	\$ 3,324	\$ -
2017 Vehicle (TRSF from RC)	-	4,802	-	-
2023 Copier	-	2,176	2,176	6,528
	<u>\$ 13,212</u>	<u>\$ 10,302</u>	<u>\$ 5,500</u>	<u>\$ 6,528</u>

** 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) Division provides map services, geographic data, and support for the Kenai Peninsula Borough, its cities, State, federal agencies, and the public.

Program Description

The GIS Division creates, edits, and manages data, tools, and applications necessary for the operation of all Borough departments. Our primary goals are to support public safety and improve intra-departmental efficiencies. 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 and online applications to assist various Borough departments, other agencies, and the public toward making informed decisions.

Major Long-Term Issues and Concerns:

- Alignment of accumulated data holdings with contemporary GIS platforms and security needs.
- Funding to maintain expected level of GIS services to the public and other Borough departments.
- Improve roads data for emergency response purposes.
- Using existing software, develop data collection methodologies.
- Continuing education to keep pace with changing software and technology.
- Achieving control standards for parcel data via control survey and parcel fabric.
- Transitioning to Next Generation 911 standards.

FY2023 Accomplishments:

- Release of new public interactive parcel viewers updated by July 2023.
- Finalized the new Assembly and School District seat boundaries with the Borough Clerk's Office.
- Transitioned KPB parcel data to ArcGIS Pro parcel fabric.
- Developed Spruce Bark Beetle Forest Management project hub site.
- Developed KPB land sales hub site, previous land sales dashboard, and online parcel nomination platform.

- Developed online Tax Foreclosure parcel review tool for cross-departmental review.
- Developed mobile inspection application for Road Service Area.
- Developed KPB Ready-Set-Go hub site.
- Completed transition from legacy GIS databases.
- Maintained excellent level of service despite open vacancies.
- Upgraded internal viewers for optimized efficiency for other departments.
- Completed production of Emergency Service map books and Road Service Area map books.
- Improved emergency services mobile routing.

FY2024 New Initiatives:

- Design and initiate a systematic approach to acquiring survey-grade ground control as the first phase in improving parcel and public right-of-way location for better spatial accuracy.
- Train new GIS Addressing Officer.
- Develop a mobile site inspection application(s) for departments (Facilities Management, Roads, Planning), and service areas.
- Evaluate current business practices and support, and upgrade internal viewers and templates to improve workflow efficiencies. In FY24 we will work with Planning, Roads, Assessing, and emergency services departments.
- Assist River Center with migrating new regulatory floodplain maps.
- Support the Resilience and Security Advisory Committee efforts to create new agriculture opportunities.
- Finalize mapping templates and standards to provide consistency across the public meetings.
- Work with Planning Department throughout the implementation of newly acquired permitting software.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	3.25	3.25	3.25	3

Department Function**Fund 100****General Fund****Dept 11232****Resource Planning – Geographic Information Systems – Continued**

Priority: 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: Improve data and materials available for notifying and transmitting information to emergency service providers.

Key Measures	CY2021 Actuals	CY2022 Actuals	CY2023 Projected	CY2024 Estimated
Emergency Service Map Books Distributed	25	70	150	30

Priority: Mapping service to the Kenai Peninsula Borough community.
Goal: To provide mapping services essential to the Kenai Peninsula Borough.
Objective: Continue to support KPB departments for provision of public services.

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Projected	CY2024 Estimated
146 Tax Page Updates Resulting from New Subdivision Plats (150 subdivisions recorded, 167 deleted parcels, 288 new parcels created), to Date.	175	160	146	150
Data Hub Visits & Major Event Viewers	236,285*	n/a	226,000	226,000

*(COVID.KPB.us & CARES.KPB.us)

Priority/Goal: Improve geospatial data related to addressing/emergency response.
Objective: Audit address point and street data. Prepare GIS data for transition to Next Generation 911.

Description	CY2021 Actual	CY2022 Actual	CY2023 Projected	CY2024 Estimated
Street Name Resolutions	5	5	5	5
Address Signs Posted	100	100	125	500
Street Address Changes	700	700	650	700

Commentary

The GIS web page continues to remain the most visited page on the Borough's website with viewers utilizing multiple specifically targeted applications and data downloads.

GIS continues to engage other KPB departments toward reducing inefficient and outdated business practices, and plays a critical role in emergency services and emergency response. More than ever, the GIS division is relied upon to provide accurate and readily available data, high-quality maps, and comprehensive technical assistance to many KPB departments, the public, private businesses, and other agencies.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 225,877	\$ 232,634	\$ 256,113	\$ 221,194	\$ 243,604	\$ (12,509)	-4.88%
40120	Temporary Wages	-	234	8,962	8,962	-	(8,962)	-100.00%
40130	Overtime Wages	1,607	1,973	7,415	7,475	6,049	(1,366)	-18.42%
40210	FICA	16,996	18,919	24,344	24,354	22,336	(2,008)	-8.25%
40221	PERS	70,057	74,046	60,024	60,055	57,080	(2,944)	-4.90%
40321	Health Insurance	69,496	75,811	103,350	103,383	98,280	(5,070)	-4.91%
40322	Life Insurance	317	356	397	397	377	(20)	-5.04%
40410	Leave	32,068	35,309	35,300	35,319	35,388	88	0.25%
Total: Personnel		416,418	439,282	495,905	461,139	463,114	(32,791)	-6.61%
Supplies								
42020	Signage Supplies	-	1,765	9,000	9,000	9,000	-	0.00%
42120	Computer Software	-	1,390	400	9,100	500	100	25.00%
42210	Operating Supplies	3,615	2,733	7,000	6,766	5,000	(2,000)	-28.57%
42410	Small Tools & Minor Equipment	114	98	200	200	200	-	0.00%
Total: Supplies		3,729	5,986	16,600	25,066	14,700	(1,900)	-11.45%
Services								
43011	Contractual Services	700	130,995	141,701	168,701	85,000	(56,701)	-40.01%
43019	Software Licensing	61,445	61,996	69,600	69,600	86,400	16,800	24.14%
43110	Communications	1,592	1,528	1,600	1,600	1,700	100	6.25%
43140	Postage and Freight	8	16	125	125	135	10	8.00%
43210	Transportation/Subsistence	63	51	3,690	3,690	2,539	(1,151)	-31.19%
43220	Car Allowance	903	905	900	900	-	(900)	-100.00%
43260	Training	1,426	5,760	-	-	-	-	-
43410	Printing	(349)	(468)	1,000	1,000	1,000	-	0.00%
43610	Utilities	6,381	6,404	7,920	7,920	7,500	(420)	-5.30%
43720	Equipment Maintenance	-	-	2,000	2,000	2,000	-	0.00%
43812	Equipment Replacement Payments	56,164	74,657	82,237	82,237	82,237	-	0.00%
Total: Services		128,333	281,844	310,773	337,773	268,511	(42,262)	-13.60%
Capital Outlay								
48120	Major Office Equipment	-	6,555	13,000	13,000	13,000	-	0.00%
48311	Major Machinery and Equipment	-	8,686	-	-	-	-	-
48710	Minor Office Equipment	3,074	3,101	1,000	1,000	1,000	-	0.00%
48720	Minor Office Furniture	-	-	500	500	2,500	2,000	400.00%
48740	Minor Machinery & Equipment	159	163	-	-	-	-	-
Total: Capital Outlay		3,233	18,505	14,500	14,500	16,500	2,000	13.79%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(84,112)	(86,350)	(115,682)	(115,682)	(109,555)	6,127	-
Total: Interdepartmental Charges		(84,112)	(86,350)	(115,682)	(115,682)	(109,555)	6,127	-
Department Total		\$ 467,601	\$ 659,267	\$ 722,096	\$ 722,796	\$ 653,270	\$ (68,826)	-9.53%

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

Line-Item Explanations

40110 Regular Wages. Staff includes: 2 GIS Specialists and 1 GIS Addressing Planner.

Reduced: 1/4 GIS Manager

42020 Signage Supplies. Signs, posts, and equipment for E911 physical addressing program.

42120 Computer Software. Increased software costs.

42210 Operating Supplies. More online usage has scaled back on printed products.

43011 Contractual Services. Reduction in aerial imaging contract for pictometry. Pictometry capture/ product (\$79,000) and Vertigis consulting (\$6,000).

43019 Software Licensing. Significant pricing increases for software: ESRI (\$56,700), VertiGIS (\$14,500), and Feature Manipulation Engine (\$14,000), and software licenses for new GIS Specialist position (\$1,200).

43220 Car Allowance. Managment duties restructured under Planning Director, no car allowance requirement.

43810 Equipment Replacement Payments. Payments on Spring 2021 Imagery acquisition. See schedule below.

48120 Major Office Equipment. Increase reflects one-time purchases: increase server capacity (\$7,000) and a new employee workstation (\$6,000).

48710 Minor Office Equipment. Minor office equipment to support large format plotter (\$1,000).

48720 Minor Office Furniture. Workstation for new GIS Specialist position including desk & chair (\$2,500).

60000 Charges (To) From Other Depts. Charges to the 911 Communications department for 60% of the wages and benefits of the GIS Addressing Officer and 20% of the GIS Specialist, responsible for all 911 addressing and database management (\$109,555).

Equipment Replacement Payment Schedule

			<u>FY2023</u>	<u>FY2024</u>	<u>Projected</u>
	<u>Items</u>	<u>Prior Years</u>	<u>Estimated</u>	<u>Projected</u>	<u>Payments</u>
					<u>FY2025-27</u>
Imagery		\$ 130,819	\$ 82,237	\$ 82,237	\$ 82,237

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 the provisions of KPB Title 21, Zoning to include ordinances and regulations that control the use of lands and rights-of-ways within the Borough: KPB 21.18, Anadromous Waters Habitat Protection Ordinance, which establishes a 50 ft. Habitat Protection District (HPD) along specified water bodies; KPB 21.06, Floodplain Management, and promoting sound development in flood hazard areas; KPB 5.14, Habitat Protection Tax Credit, for landowners with a qualifying project along an anadromous stream; and administer the Coastal Impact Assistance Program (CIAP) addressing coastal habitat issues.

Major Long-Term Issues and Concerns:

- Address changes to the Alaska Department of Fish and Game (ADFG) Anadromous Waters Catalog and evaluate whether updates are appropriate to Borough-managed anadromous streams.
- Work with the Federal Emergency Management Administration (FEMA) to update the regulatory floodplain maps of the Kenai River. The final regulatory maps are expected in 2024.
- The River Center building is beginning to show its age. Will continue to work with KPB Maintenance Department to identify near and long-term replacement strategies.

FY2023 Accomplishments:

- Provided cross-training to the planners to ensure institutional knowledge is retained and that processes are functional and efficient.
- Hosted a permitting day where multiple agencies met with the public to discuss regulatory requirements.
- Received a \$29,488 Alaska Clean Water Action grant to install a rain garden at the River Center to showcase low-impact developments that reduce non-point source pollution.

Floodplain Management Program Administration:

- Acquired live flood inundation mapping of the Kenai River.
- Worked with FEMA representatives during a week-long floodplain management program audit (Community Assistance Visit) to maintain KPB's compliance with the National Flood Insurance Program.

- Catalogued a structure inventory of Kenai River subdivisions in the floodplain in anticipation of the new regulatory floodplain maps.

Anadromous Waters Habitat Protection District Administration:

- Increased collaboration with agencies and organizations on issues including bluff erosion, salmon, and watershed research useful for land management and RC resources.
- Achieved a greater level of community outreach through permitting and public events.
- Had a great level of success working with property owners to resolve compliance issues and violations.
- Purchased an EM2 Stream Table to provide a visual aid to educate the public on riverine functions and erosion processes.

Planning & Zoning Administration:

- Staff successfully on-boarded the new Nikiski Advisory Planning Commission.
- Collaborated with IT to create a permit tracking system for conditional land use permits in SharePoint.
- Provided support to KPB Assembly on the Material Site Subcommittee.

FY2024 New Initiatives:

- Continue to increase site visits for tax credit, post-project, & vegetation management projects by 10%.
- Continue working with FEMA to update the regulatory floodplain maps of the Kenai River, including hosting several public meetings regarding the mapping change. Expected completion in FY24.
- Will focus on training the incoming Floodplain Administrator that will be responsible for managing the KPB Floodplain Management Program.
- Host new public-facing educational events at the River Center. E.g., River Center Open House Night.

Department Function	
Fund 100	General Fund
Dept 21135	Resource Planning - River Center - Continued

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	4	4	4	4

Priority: Timely, thorough, and effective processing of permit applications.
Goal: Maintain high-quality customer service throughout the permit process.
Objective: Provide for appropriate staff time to thoroughly review applications and issue permits.

Permit Management	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Habitat Permits Issued	129	135	110	110
Minor Vegetation Permits Issued	182	221	210	210
Habitat Tax Credits Issued	20	35	30	30
Floodplain Development Permits Issued	169	191	200	200
Permit Processing Time (days)	9	8	9	9

Other	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Floodplain Determinations	380	477	375	375
Elevation Certificates Approved	11	4	12	12
Marijuana/Liquor License Reviews	169	126	150	150
Plat Reviews	167	179	160	160
Property Transfer Reports (monthly)	407	336	200	200
Public Outreach Projects	8	8	8	8

Revenues	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Permit Fees	-	\$9,543	\$9,500	\$10,000
State Agency Leases	\$39,600	\$39,600	\$39,600	\$39,600
E911 Back-Up Center Lease	\$4,950	\$19,800	\$19,800	\$19,800
Alaska Clean Water Action Grant	-	-	\$5,000	\$21,408
Total Revenues	\$44,550	\$68,943	\$73,900	\$90,808

Commentary

Staff will be focused on working to meet the goals outlined in comprehensive community plans that support the original initiatives of the River Center.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 21135 - Resource Planning - River Center

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 230,752	\$ 274,159	\$ 304,113	\$ 304,113	\$ 328,824	\$ 24,711	8.13%
40120	Temporary Wages	4,816	6,938	8,000	8,000	9,000	1,000	12.50%
40130	Overtime Wages	1,312	1,870	8,336	8,336	8,870	534	6.41%
40210	FICA	19,415	22,264	28,568	28,568	30,968	2,400	8.40%
40221	PERS	73,403	89,535	70,651	70,651	76,332	5,681	8.04%
40321	Health Insurance	83,839	103,571	127,200	127,200	131,040	3,840	3.02%
40322	Life Insurance	326	405	471	471	506	35	7.43%
40410	Leave	26,458	38,466	37,096	37,096	44,632	7,536	20.31%
Total: Personnel		440,321	537,208	584,435	584,435	630,172	45,737	7.83%
Supplies								
42020	Signage Supplies	-	-	-	-	4,500	4,500	-
42120	Computer Software	-	-	400	491	500	100	25.00%
42210	Operating Supplies	2,809	2,242	3,000	6,834	5,000	2,000	66.67%
42230	Fuel, Oils & Lubricants	434	946	1,000	1,000	2,000	1,000	100.00%
42250	Uniforms	352	576	500	409	545	45	9.00%
42310	Repair/Maintenance Supplies	513	916	1,500	9,220	3,000	1,500	100.00%
42360	Motor Vehicle Supplies	1,088	-	-	-	1,100	1,100	-
42410	Small Tools & Minor Equipment	158	1,543	600	600	2,950	2,350	391.67%
Total: Supplies		5,354	6,223	7,000	18,554	19,595	12,595	179.93%
Services								
43011	Contractual Services	21,627	28,574	39,510	27,514	22,070	(17,440)	-44.14%
43019	Software Licensing	267	246	500	750	545	45	9.00%
43110	Communications	10,923	11,671	13,000	13,000	13,900	900	6.92%
43140	Postage and Freight	2,153	5,021	6,000	5,750	7,000	1,000	16.67%
43210	Transportation/Subsistence	11,648	1,617	7,083	3,904	7,750	667	9.42%
43220	Car Allowance	2,019	3,619	3,600	3,600	3,600	-	0.00%
43260	Training	450	615	1,500	1,500	2,050	550	36.67%
43310	Advertising	1,453	741	2,500	2,500	3,000	500	20.00%
43410	Printing	60	1,187	3,000	3,000	4,000	1,000	33.33%
43510	Insurance/Litigation Fund Premiums	21,703	21,174	21,174	24,353	30,069	8,895	42.01%
43610	Utilities	32,983	36,224	36,300	36,300	39,500	3,200	8.82%
43720	Equipment Maintenance	1,477	2,062	2,200	2,200	2,400	200	9.09%
43750	Vehicle Maintenance	-	-	500	500	750	250	50.00%
43780	Buildings/Grounds Maintenance	19,995	20,905	23,000	413,436	34,500	11,500	50.00%
43810	Rents and Operating Leases	135	1,142	900	900	500	(400)	-44.44%
43812	Equipment Replacement Payments	4,802	4,802	7,785	7,785	7,785	-	0.00%
43920	Dues and Subscriptions	381	249	939	886	940	1	0.11%
43931	Recording Fees	-	-	100	100	100	-	0.00%
Total: Services		132,076	139,849	169,591	547,978	180,459	10,868	6.41%
Capital Outlay								
48120	Major Office Equipment	-	-	6,000	8,242	10,000	4,000	66.67%
48311	Machinery & Equipment	-	-	-	12,517	-	-	-
48710	Minor Office Equipment	1,981	1,884	7,000	5,638	6,950	(50)	-0.71%
48720	Minor Office Furniture	-	856	600	534	550	(50)	-8.33%
48740	Minor Machinery & Equipment	-	-	-	1,060	-	-	-
Total: Capital Outlay		1,981	2,740	13,600	27,991	17,500	3,900	28.68%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	6,870	95	-	-	-	-	-
Total: Interdepartmental Charges		6,870	95	-	-	-	-	-
Department Total		\$ 586,602	\$ 686,115	\$ 774,626	\$ 1,178,958	\$ 847,726	\$ 73,100	9.44%

Kenai Peninsula Borough Budget Detail

Fund 100

Department 21135 - Resource Planning - River Center - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Manager, 2 Planners, and 1 Assistant Planner.

42020 Signage Supplies. One-time replacement of three faded outdoor educational signs.

42120 Computer Software. Software costs have increased.

42210 Operating Supplies. Printer toner has doubled in cost. The costs of general operating supplies has also increased.

42230 Fuel, Oils & Lubricants. Increase reflects the use of a second vehicle and fuel price increases.

42310 Repair/Maintenance Supplies. Includes miscellaneous building supplies (\$1,500). Increase reflects one-time projects: Automatic Transfer Switch supplies (\$1,000) and emergency 911 button (\$500).

42360 Motor Vehicle Supplies. One-time purchase of new studded tires.

42410 Small Tools & Minor Equipment. Increase reflects one-time purchase of GPS device (\$600), breakroom fridge (\$750), and miscellaneous tools and equipment associated with increased maintenance (\$1,600).

43011 Contractual Services. Includes janitorial services (\$19,800), security alarm (\$720), outdoor restroom pumping (\$550), camera system (\$400), and miscellaneous small contracts (\$600).

43140 Postage and Freight. Mailouts specific to the new regulatory FEMA floodplain maps (\$2,500); and postage costs have risen 5%.

43260 Training. New Floodplain Administrator will need to take mandatory floodplain management courses.

43310 Advertising. Advertisements to provide public outreach regarding the new regulatory FEMA floodplain maps.

43410 Printing. Required to print public outreach outreach flyers regarding the new regulatory FEMA floodplain maps.

43610 Utilities. Anticipated increased utility costs.

43780 Buildings/Grounds Maintenance. Increase reflects one-time installation for: Automatic Transfer Switch (\$4,000) and emergency 911 button (\$2,000). Plowing (\$4,500), sanding (\$2,000), and lawn care (\$2,000) not included last budget. Also includes annual facility maintenance costs.

48120 Major Office Equipment. One-time replacement of copy machine (\$10,000).

48710 Minor Office Equipment. Two desktop upgrades (\$2,550), laptop (\$1,600), two iPad upgrades (\$1,400), conference room screen (\$600), and two Cisco phone upgrades (\$800).

48720 Minor Office Furniture. Conference room chairs (\$550).

Equipment Replacement Payment Schedule

	<u>Items</u>	<u>Prior Years</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>	<u>Projected</u> <u>Payments</u> <u>FY2025-27</u>
2023 Vehicle		\$ -	\$ 7,785	\$ 7,785	\$ 23,355

Kenai Peninsula Borough

Budget Detail

Fund 100

Resource Planning Department Totals

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 923,823	\$ 1,004,366	\$ 1,140,368	\$ 1,105,449	\$ 1,181,422	41,054	3.60%
40120	Temporary Wages	11,617	32,632	81,168	81,168	62,153	(19,015)	-23.43%
40130	Overtime Wages	38,624	13,625	27,036	27,096	26,407	(629)	-2.33%
40210	FICA	180,354	90,334	111,902	111,912	113,925	2,023	1.81%
40221	PERS	311,531	303,213	267,000	267,031	274,950	7,950	2.98%
40321	Health Insurance	154,023	322,123	421,350	421,383	425,880	4,530	1.08%
40322	Life Insurance	53,565	1,515	1,847	1,847	1,910	63	3.41%
40410	Leave	83,851	131,940	138,050	138,069	152,887	14,837	10.75%
40511	Other Benefits	3,419	-	-	-	-	-	-
Total: Personnel		1,760,807	1,899,748	2,188,721	2,153,955	2,239,534	50,813	2.32%
Supplies								
42020	Signage Supplies	3,376	1,765	10,000	10,000	14,500	4,500	45.00%
42120	Computer Software	1,194	2,429	2,800	11,591	3,000	200	7.14%
42210	Operating Supplies	13,682	10,563	18,500	22,100	20,000	1,500	8.11%
42230	Fuel, Oil & Lubricants	1,448	3,162	8,000	8,000	5,500	(2,500)	-31.25%
42250	Uniforms	352	576	500	409	545	45	9.00%
42310	Repair/Maintenance Supplies	711	1,013	1,500	9,220	3,500	2,000	133.33%
42360	Motor Vehicle Supplies	1,124	-	2,500	2,500	3,600	1,100	44.00%
42410	Small Tools & Minor Equipment	3,689	1,888	5,100	5,202	5,150	50	0.98%
Total: Supplies		25,576	21,396	48,900	69,022	55,795	6,845	14.00%
Services								
43011	Contractual Services	23,200	176,030	252,061	563,645	261,870	9,809	3.89%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019	Software Licensing	61,905	64,480	70,600	72,670	91,545	20,945	29.67%
43110	Communications	17,184	18,270	19,600	19,600	20,600	1,000	5.10%
43140	Postage and Freight	9,926	14,869	22,125	21,875	23,935	1,810	8.18%
43210	Transportation/Subsistence	14,786	14,888	45,303	42,124	50,089	4,786	10.56%
43220	Car Allowance	7,663	9,578	8,100	8,100	7,200	(900)	-11.11%
43221	Car Allowance PC	18,300	16,350	25,200	25,200	25,200	-	0.00%
43260	Training	3,194	7,340	7,965	7,965	11,200	3,235	40.62%
43310	Advertising	20,534	21,884	24,500	24,500	25,000	500	2.04%
43410	Printing	(25)	1,168	4,500	4,500	5,500	1,000	22.22%
43510	Insurance/Litigation Fund Premiums	21,703	21,174	21,174	24,353	30,069	8,895	42.01%
43610	Utilities	49,336	52,640	57,970	57,970	60,750	2,780	4.80%
43720	Equipment Maintenance	4,441	5,368	8,000	9,600	8,400	400	5.00%
43750	Vehicle Maintenance	100	-	2,000	2,000	2,250	250	12.50%
43780	Buildings/Grounds Maintenance	19,995	20,905	23,000	413,436	34,500	11,500	50.00%
43810	Rents & Operating Leases	249	1,264	1,450	1,450	1,050	(400)	-27.59%
43812	Equipment Replacement Payments	67,672	85,085	100,324	100,324	95,522	(4,802)	-4.79%
43920	Dues and Subscriptions	1,478	2,303	2,939	2,886	2,975	36	1.22%
43931	Recording Fees	891	177	600	600	600	-	0.00%
Total: Services		347,532	538,773	702,411	1,407,798	763,255	60,844	8.66%
Capital Outlay								
48120	Major Office Equipment	-	6,555	19,000	21,242	23,000	4,000	21.05%
48311	Major Machinery & Equipment	-	8,686	-	12,517	-	-	-
48710	Minor Office Equipment	13,660	12,258	13,100	11,738	15,500	2,400	18.32%
48720	Minor Office Furniture	1,280	4,356	8,225	8,159	5,150	(3,075)	-37.39%
48740	Minor Machinery & Equipment	159	325	-	1,060	-	-	-
Total: Capital Outlay		15,099	32,180	40,325	54,716	43,650	3,325	8.25%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(77,242)	(86,133)	(115,682)	(115,682)	(109,555)	6,127	-
Total: Interdepartmental Charges		(77,242)	(86,133)	(115,682)	(115,682)	(109,555)	6,127	-5.30%
Department Total		\$ 2,071,772	\$ 2,405,964	\$ 2,864,675	\$ 3,569,809	\$ 2,992,679	\$ 127,954	4.47%

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Fund 100	Department Function
Dept 6XXXX	General Fund
	Senior Citizens Grant Program

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;
 - 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.

Performance Measures:

Priority:	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:	Population data from the 2020 Federal census is used in determining the allocation of the program funds. The FY2024 allocation is as follows:

	Number of Seniors	% of Population in Borough	FY2024 Hold Harmless Adjustment	FY2024 Funding
Anchor Point Seniors	1,153	7.85%	\$ -	\$ 58,731
Cooper Landing Seniors *	174	1.19%	11,668	20,532
Homer Seniors *	2,624	17.87%	12,512	146,172
Kenai Seniors *	3,596	24.49%	2,972	186,143
Nikiski Seniors	1,175	8.00%	-	59,851
Ninilchik Seniors *	640	4.36%	575	33,175
Seldovia Seniors *	211	1.44%	1,100	11,847
Seward Seniors *	868	5.91%	7,749	51,962
Soldotna Seniors	2,638	17.97%	-	134,373
Sterling Seniors	1,603	10.92%	-	81,653
Total Senior Centers	14,682	100.00%	36,576	784,439
Friendship Center – Homer			7,106	19,529
Forget-Me-Not Day Care			8,752	39,910
Total Senior Program			\$ 52,434	\$ 843,878

- In FY2024 the Senior Centers identified below experienced a reduction in the percentage of overall senior citizens in their census district, therefore the Borough is providing a onetime hold harmless adjustment for each center, keeping their FY2024 Senior Citizen Grant Program Funding at FY2023 levels.

Kenai Peninsula Borough Budget Detail

Fund 100

Senior Citizens Grant Program

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Senior Citizens Grant Program							
62110 Anchor Point Seniors	\$ 44,869	\$ 44,869	\$ 49,356	\$ 49,356	\$ 58,731	\$ 9,375	18.99%
62115 Cooper Landing Seniors	18,665	18,665	20,532	20,532	20,532	-	0.00%
62120 Homer Seniors	132,884	132,884	146,172	146,172	146,172	-	0.00%
62130 Kenai Seniors	169,221	169,221	186,143	186,143	186,143	-	0.00%
62140 Ninilchik Seniors	30,159	30,159	33,175	33,175	33,175	-	0.00%
62150 Seward Seniors	47,238	47,238	51,962	51,962	51,962	-	0.00%
62160 Seldovia Seniors	10,770	10,770	11,847	11,847	11,847	-	0.00%
62170 Soldotna Seniors	98,295	98,295	108,125	108,125	134,373	26,248	24.28%
62180 Sterling Seniors	60,335	60,376	66,414	66,414	81,653	15,239	22.95%
63190 Nikiski Seniors	52,981	52,981	58,279	58,279	59,851	1,572	2.70%
Total Senior Citizens	665,417	665,458	732,005	732,005	784,439	52,434	7.16%
Adult Day Care Centers							
62125 Friendship Center - Homer	17,754	17,754	19,529	19,529	19,529	-	0.00%
62195 Forget-Me-Not Care Center	35,125	36,282	39,910	39,910	39,910	-	0.00%
Total Adult Day Care Centers	52,879	54,036	59,439	59,439	59,439	-	0.00%
Total Senior Citizens Program	\$ 718,296	\$ 719,494	\$ 791,444	\$ 791,444	\$ 843,878	\$ 52,434	6.63%

Line-Item Explanations

62110 Anchor Point Senior Citizens: Payroll, utilities, insurance, 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, transportation, 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 senior center operations.

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.

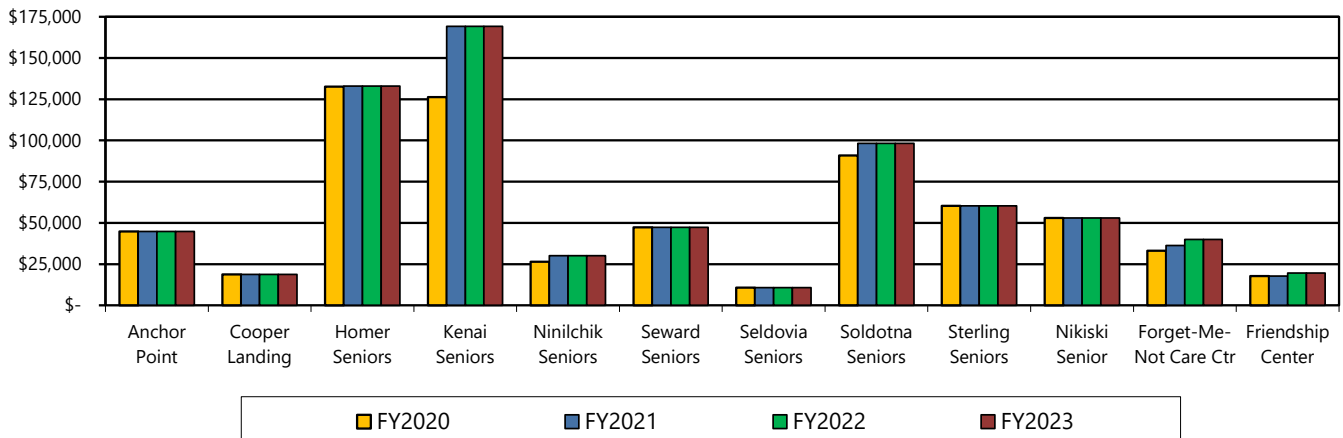
62170 Soldotna Senior Citizens: Payroll, supplies, and utilities cost to support the nutrition, transportation, and support service programs.

62180 Sterling Senior Citizens: Payroll, contract services and supplies 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: Payroll to provide essential and supportive services.



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 public relations 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.

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

- Update the annual Comprehensive Economic Development Strategy document on demographics, community development, infrastructure business development, etc.
- Coordination of transportation, housing, and childcare access for improving human capital and the economy
- Host the 2024 Kenai Peninsula Industry Outlook Forum and 2024 Alaska Native Economic Forum.
- 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.
- Update the Situations and Prospect of the Kenai Peninsula Borough report on economic data, demographics, population growth, industry spotlights, municipality profiles, etc.
- Economic Development Center activities, to include microloans for small businesses, industry development, and small business supports.

Funding for FY2024 is budgeted at \$150,000 to supplement KPEDD personnel costs.

Contractual Services, SBDC. The Alaska Small Business Development Center (SBDC), South West Region, requests funding to actively support new and existing businesses through no-cost business advising services, workshops, and educational forums; measureable goals and outcomes include:

- Advising hours: 2,226
- Clients advised: 300
- New businesses started & bought: 40
- Jobs supported: 500
- Capital infusion: \$4.4 million

Funding for FY2024 is budgeted at \$125,000 to supplement personnel, contractual, facilities and administrative costs.

Contractual Services – KPB Public Relations. The Borough will achieve public relations objectives as described in the 2020 KPB Communication Strategy & Implementation Plan with an emphasis on government services provided by the Borough.

Funding for FY2024 is budgeted at \$100,000 to provide funding for contractual services and activities that will better the Borough's public relations

Contractual Services – KPB Promotion. The Borough will achieve objectives on a non-area-wide basis with a focus on tourism and economic development, as approved by Resolution 2021-007.

Funding for FY2024 is budgeted at \$100,000 to provide funding for contractual services and activities that will promote the Kenai Peninsula Borough as a community and entity.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 94900 - Economic Development

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services								
43009	Economic Development District	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.00%
43011	Small Business Development Center	100,000	100,000	125,000	125,000	125,000	-	0.00%
43016	KPB Public Relations	41,758	40,801	100,000	159,199	100,000	-	0.00%
43018	KPB Promotion	41,961	60,441	100,000	115,679	100,000	-	0.00%
43021	Peninsula Promotion - KPTMC	60,000	-	-	-	-	-	-
Total: Services		343,719	301,242	475,000	549,878	475,000	-	0.00%
Department Total		\$ 343,719	\$ 301,242	\$ 475,000	\$ 549,878	\$ 475,000	\$ -	0.00%

Line-Item Explanations

43009 Economic Development District. 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 (\$150,000).

43011 Small Business Deveopment Center (SBDC). Small Business Development Center contract. Program provides counseling and workshops for small businesses (\$125,000).

43016 KPB Public Relations. The Borough will be contracting to provide funding for promoting the Kenai Peninsula Borough with a focus on public relations (\$100,000).

43018 KPB Promotion. The Borough will be contracting to provide funding for promoting the Kenai Peninsula Borough with a focus on non-areawide tourism and economic development (\$100,000).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 94910 - Non Departmental

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40511	Other Benefits	\$ 15,850	\$ 13,697	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
	Total: Personnel	15,850	13,697	50,000	50,000	50,000	-	0.00%
Services								
43011	Contractual Services - SPREP project	196,265	245,412	225,000	372,000	340,000	115,000	51.11%
43011	Contractual Services - Facility Mgmt Plan	68,089	81,072	-	70,425	-	-	-
43510	Insurance & Litigation Fund Premiums	93,930	103,923	136,125	136,125	161,125	25,000	18.37%
43011	Ed Bond Education Campaign	-	-	-	25,000	-	-	-
	Total: Services	358,284	430,407	361,125	603,550	501,125	140,000	38.77%
Capital Outlay								
48740	Minor Machinery and Equipment	-	-	7,000	7,000	-	(7,000)	-100.00%
	Total: Capital Outlay	-	-	7,000	7,000	-	(7,000)	-100.00%
Transfers								
50235	Eastern Peninsula Highway Emergency SA	284,621	215,067	178,338	178,338	340,000	161,662	90.65%
50241	S/D Operations	47,888,909	48,000,000	52,564,284	52,564,284	54,753,114	2,188,830	4.16%
50242	Postsecondary Education	847,440	828,306	892,732	892,732	975,800	83,068	9.30%
50260	Disaster relief	152,160	(14,915)	-	-	-	-	-
50264	911 Communications Fund	-	151,673	150,000	150,000	150,000	-	0.00%
50290	Solid Waste	7,963,425	8,834,539	10,578,990	12,038,099	11,384,528	805,538	7.61%
50308	School Debt	3,560,754	3,527,390	3,488,733	3,930,400	4,939,652	1,450,919	41.59%
50349	Bond Issue Expense Fund	1,500	1,500	10,000	10,000	10,000	-	0.00%
50400	School Capital Projects	1,250,000	4,050,000	5,250,000	5,250,000	4,000,000	(1,250,000)	-23.81%
50401	School Bond Fund Capital Projects	180,000	-	-	1,625,000	-	-	-
50407	General Govt. Capital Projects	350,816	950,000	500,000	769,572	100,000	(400,000)	-80.00%
50407	General Govt. Capital Projects - PILT	-	-	-	112,000	-	-	-
50441	Nikiski Fire SA Capital Projects - PILT	-	82,934	175,000	267,066	-	(175,000)	-100.00%
50442	Bear Creek Fire SA Capital Projects - PILT	-	91,865	175,000	258,135	-	(175,000)	-100.00%
50443	CES Capital Projects - PILT	-	7,086	175,000	342,914	-	(175,000)	-100.00%
50444	WESA Capital Projects - PILT	-	175,000	175,000	175,000	-	(175,000)	-100.00%
50446	KESA Capital Projects - PILT	-	175,000	175,000	175,000	-	(175,000)	-100.00%
50841	South Bend RIAD Fund	-	385,082	-	-	-	-	-
50842	Lookout USAD Fund	-	78,979	-	-	-	-	-
50843	Whale USAD Fund	-	-	-	249,000	-	-	-
	Total: Transfers	62,479,625	67,539,506	74,488,077	78,987,540	76,653,094	2,165,017	2.91%
Interdepartmental Charges								
60000	Charges (To)/From Other Depts.	(646,516)	(651,868)	(810,636)	(810,636)	(810,636)	-	-
	Total: Interdepartmental Charges	(646,516)	(651,868)	(810,636)	(810,636)	(810,636)	-	-
Department Total		\$ 62,207,243	\$ 67,331,742	\$ 74,095,566	\$ 78,837,454	\$ 76,393,583	\$ 2,298,017	3.10%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 94910 - Non Departmental - Continued

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 90% of the cost of the Addressing Officer and other cost not eligible to covered by the e911 surcharge.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department, covers operations, debt service and capital project contributions.

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$4,939,652).

50400 Transfer to School Revenue Capital Projects. Funding for improvements at various schools (\$4,000,000).

50407 Transfer to the General Government. Funding for equipment and improvements to various general governmental facilities.

50407-50446 PILT Transfer to the General Government and Fire and Emergency Service Capital Project Funds. General Fund grant provided with Payment in Lieu of Taxes (PILT) received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Services are eligible expenditures for these funds. There is a 10% fund match required for the grant portion of the proposed funding. The grant funds are provided over a two year period.

60000 Charges (to) From Other Departments. (\$810,636). Amount included in the operating budget of the Purchasing and Maintenance Departments expected to be charged to the general fund \$120,000 and indirect cost recovery from Borough capital projects and grants (\$125,000). 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 (\$805,636).

For capital projects information on this department - See the Capital Projects section pages 350-351,361.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total: Personnel	\$ 13,387,742	\$ 13,236,892	\$ 15,765,022	\$ 15,868,327	\$ 16,747,446	\$ 982,424	6.23%
42XXX Total: Supplies	152,624	110,621	187,987	214,627	232,936	44,949	23.91%
43XXX Total: Services	4,354,155	4,815,584	6,109,215	8,014,221	6,675,803	566,588	9.27%
48XXX Total: Capital Outlay	117,446	126,109	172,335	223,425	225,818	53,483	31.03%
50XXX Total: Transfers	62,479,625	67,539,506	74,488,077	78,987,540	76,653,094	2,165,017	2.91%
6XXXX Total: Interdepartmental Charges	(1,306,156)	(1,239,011)	(1,699,895)	(1,746,125)	(1,751,219)	(51,324)	3.02%
Fund Totals	\$ 79,185,436	\$ 84,589,701	\$ 95,022,741	\$ 101,562,015	\$ 98,783,878	\$ 3,761,137	3.96%

Special Revenue Funds

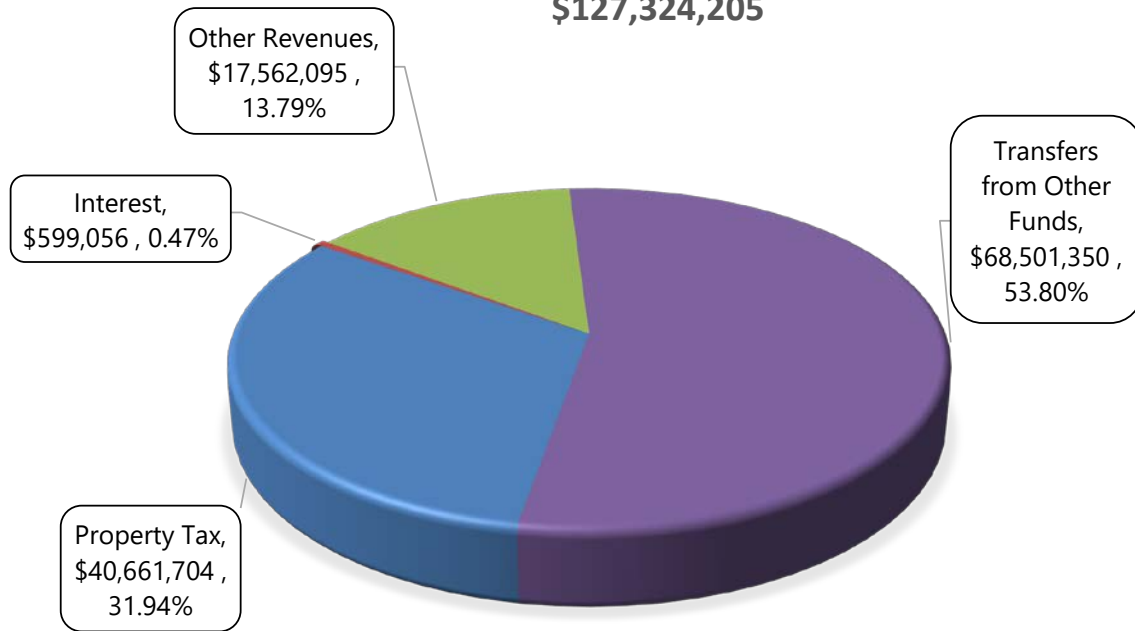
Special revenue funds are established when there are legal requirements restricting specific resources to expenditure for specified purposes, which are not appropriately budgeted elsewhere. They are commonly used for voter-authorized services, grants, entitlements, and shared revenues. Kenai Peninsula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

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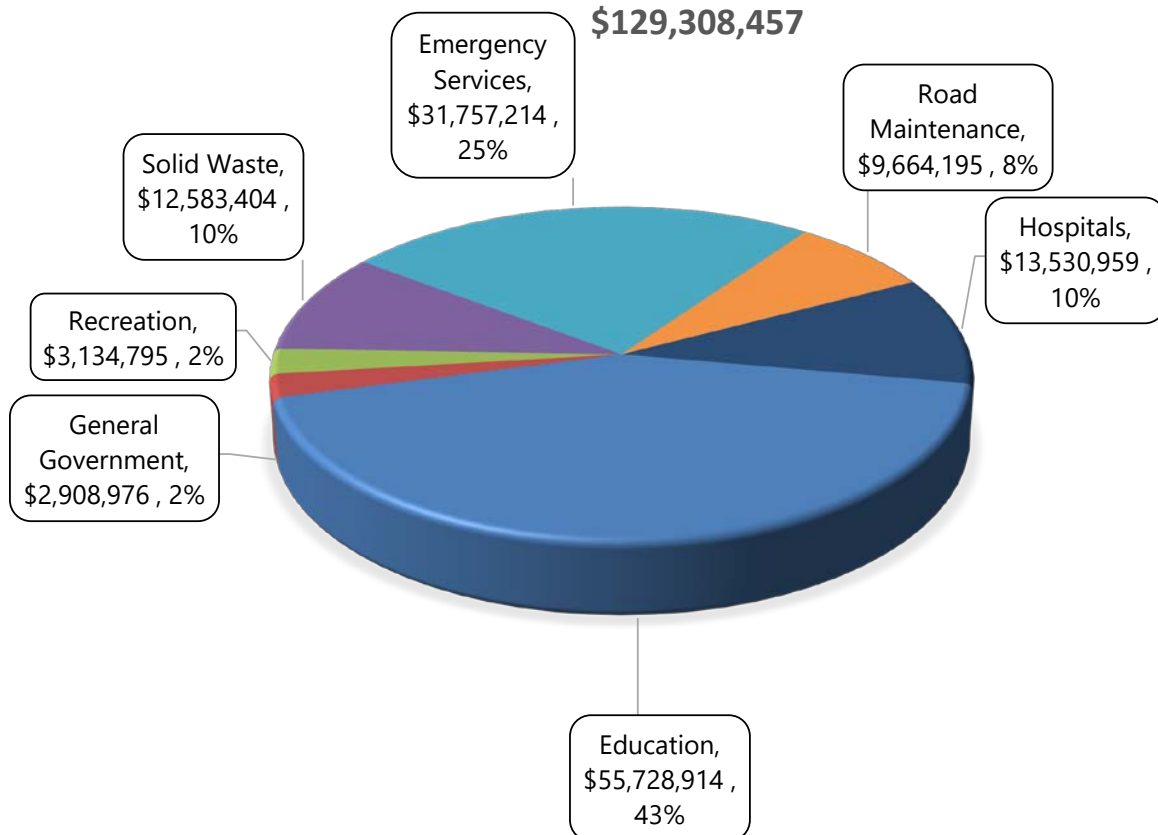
Total Special Revenue Funds - Budget Projection

Fund Budget:			FY2023	FY2023		FY2024		FY2025	FY2026	FY2027
	FY2021	Actual	FY2022	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
					Budget	Budget	Proposed			
Revenues:										
Property Taxes										
Real	\$ 23,247,003		\$ 24,078,911		\$ 25,796,642	\$ 25,808,139	\$ 29,894,225	\$ 29,160,048	\$ 29,512,733	\$ 30,092,554
Personal	1,201,662		1,203,083		1,179,452	1,188,712	1,267,939	1,229,163	1,240,077	1,247,162
Oil & Gas (AS 43.56)	7,527,892		7,462,535		8,266,586	8,266,586	8,763,698	8,471,383	8,217,254	8,217,254
Interest	75,754		86,971		69,657	69,698	76,784	75,276	76,158	77,509
Flat Tax	172,702		275,863		229,735	229,735	229,735	234,279	238,913	243,638
Motor Vehicle Tax	437,595		404,371		440,396	440,396	429,323	437,174	445,917	454,835
Total Property Taxes	32,662,608		33,511,734		35,982,468	36,003,266	40,661,704	39,607,323	39,731,052	40,332,952
Federal Revenue	2,164,180		2,153,233		-	145,589	-	-	-	-
State Revenue	1,194,402		1,242,883		-	28,978	-	-	-	-
Interest Earnings	170,109		(1,868,404)		658,240	658,240	599,056	577,819	562,173	545,451
Fees	1,589,002		3,717,241		3,575,670	3,575,670	3,579,819	3,711,025	3,718,292	3,725,596
Other Revenue	13,393,420		18,414,294		13,930,249	15,883,854	13,982,276	9,427,302	9,503,321	9,574,552
Total Revenues	51,173,721		57,170,981		54,146,627	56,295,597	58,822,855	53,323,469	53,514,838	54,178,551
Other Financing Sources:										
Transfer From Other Funds	58,726,138		58,502,514		65,094,625	66,553,191	68,501,350	70,296,431	70,467,263	70,760,912
Total Other Financing Sources	58,726,138		58,502,514		65,094,625	66,553,191	68,501,350	70,296,431	70,467,263	70,760,912
Total Revenues and Other Financing Sources	109,899,859		115,673,495		119,241,252	122,848,788	127,324,205	123,619,900	123,982,101	124,939,463
Expenditures:										
Personnel	22,001,392		27,398,003		31,774,245	31,343,124	34,592,229	35,571,527	36,373,040	37,230,160
Supplies	2,049,022		2,411,128		2,882,767	3,173,991	3,205,111	3,255,055	3,318,903	3,397,823
Services	20,228,919		21,046,179		24,159,268	27,520,963	28,038,222	28,164,965	28,779,609	29,338,527
Capital Outlay	783,941		820,404		1,004,134	1,551,867	788,716	672,966	633,314	643,837
Interdepartmental Charges	305,319		354,139		390,216	395,468	441,739	441,816	448,340	454,998
Total Expenditures	45,368,593		52,029,853		60,210,630	63,985,413	67,066,017	68,106,329	69,553,206	71,065,345
Operating Transfers To:										
Land Trust Investment Fund	612,341		1,203,960		2,267,130	4,565,000	1,185,810	565,500	435,000	435,000
School Operations	38,637,268		38,537,314		39,741,388	39,741,388	40,460,663	40,103,352	39,737,108	39,361,709
Special Revenue Funds	1,741,743		474,687		265,431	265,431	302,908	401,908	413,703	426,050
Internal Service Funds	-		385,082		-	-	-	-	-	-
Capital Projects Fund	5,745,239		9,064,419		9,141,929	10,199,060	7,926,774	9,003,506	8,280,099	8,281,699
Debt Service Fund	13,422,616		13,379,892		13,254,179	13,516,505	12,366,285	8,320,107	8,925,834	10,151,924
Total Operating Transfers	60,159,207		63,045,354		64,670,057	68,287,384	62,242,440	58,394,373	57,791,744	58,656,382
Total Expenditures and Operating Transfers	105,527,800		115,075,207		124,880,687	132,272,797	129,308,457	126,500,702	127,344,950	129,721,727
Net Results From Operations	4,372,059		598,288		(5,639,435)	(9,424,009)	(1,984,252)	(2,880,802)	(3,362,849)	(4,782,264)
Projected Lapse	-		-		1,411,823	3,812,002	1,920,590	1,990,081	2,038,323	2,076,438
Change in Fund Balance	4,372,059		598,288		(4,227,612)	(5,612,007)	(63,662)	(890,721)	(1,324,526)	(2,705,826)
Beginning Fund Balance	32,717,029		37,089,088		37,687,376	37,687,376	32,075,369	32,011,707	31,120,986	29,789,697
Ending Fund Balance	\$ 37,089,088	\$ 37,687,376	\$ 33,459,764	\$ 32,075,369	\$ 32,011,707	\$ 31,120,986	\$ 29,796,460	\$ 27,083,871		

SPECIAL REVENUE FUNDS
WHERE THE MONEY COMES FROM FY2024
\$127,324,205



SPECIAL REVENUE FUNDS
APPROPRIATIONS BY FUNCTION - FY2024
\$129,308,457



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2024**

	Emergency Services							
	Nikiski Fire	Bear Creek Fire	Western Emergency Services	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Eastern Peninsula Highway Emergency SA	Seward Bear Creek Flood
Taxable Value (000's):								
Real	686,862	258,793	486,246	3,267,107	8,223	536,990	-	598,784
Personal	41,927	2,132	49,532	121,058	782	8,630	-	24,767
Oil & Gas (AS 43.56)	1,127,757	-	253,206	128,233	-	-	-	144
Total Taxable Value	1,856,546	260,925	788,984	3,516,398	9,005	545,620	-	623,695
Mill Rate	2.70	3.25	2.95	3.21	1.00	3.66	-	1.00
Property Taxes								
Real	\$ 1,854,527	\$ 841,077	\$ 1,434,426	10,487,413	\$ 8,223	\$ 1,965,383	\$ -	\$ 598,784
Personal	110,939	6,790	143,197	380,824	766	30,954	-	24,272
Oil & Gas (AS 43.56)	3,044,944	-	746,958	411,628	-	-	-	144
Interest	10,021	1,007	6,937	18,000	-	1,800	-	1,246
Flat Tax	10,980	2,700	3,401	53,728	450	3,375	-	12,712
Motor Vehicle Tax	42,501	13,449	12,739	123,553	-	24,846	-	7,132
Total Property Taxes	5,073,912	865,023	2,347,658	11,475,146	9,439	2,026,358	-	644,290
Interest Revenue	103,779	11,453	21,246	165,177	-	12,456	11,926	9,278
Other Revenue	781,901	106,208	370,254	1,381,000	-	96,291	-	-
Transfer From Other Funds	-	-	-	9,783	-	-	340,000	-
Total Revenues and Other Financing Sources	5,959,592	982,684	2,739,158	13,031,106	9,439	2,135,105	351,926	653,568
Expenditures								
Personnel	4,684,940	443,157	1,809,122	8,950,927	-	1,304,725	-	262,358
Supplies	323,696	23,675	154,000	521,698	-	135,100	1,893	5,450
Services	1,043,644	193,624	420,804	1,413,325	-	343,972	329,955	365,399
Capital Outlay	136,052	10,050	109,804	220,640	-	113,000	-	6,350
Payment to School District	-	-	-	-	-	-	-	-
Interdepartmental Charges	151,633	16,763	61,523	277,665	-	47,420	8,517	26,239
Total Expenditures	6,339,965	687,269	2,555,253	11,384,255	-	1,944,217	340,365	665,796
Transfers to Other Funds	326,774	395,087	174,126	2,484,003	9,783	288,504	8,834	-
Total Expenditures and Operating Transfers	6,666,739	1,082,356	2,729,379	13,868,258	9,783	2,232,721	349,199	665,796
Net Results From Operations	(707,147)	(99,672)	9,779	(837,152)	(344)	(97,616)	2,727	(12,228)
Projected Lapse	348,698	41,236	127,763	341,528	-	68,048	8,715	75,440
Change in Fund Balance	(358,449)	(58,436)	137,542	(495,624)	(344)	(29,568)	11,442	63,212
Beginning Fund Balance	5,922,429	572,661	1,062,295	8,258,850	344	622,789	596,275	463,922
Ending Fund Balance	\$ 5,563,980	\$ 514,225	\$ 1,199,837	\$ 7,763,226	\$ -	\$ 593,221	\$ 607,717	\$ 527,134

(Continued)

Combined Revenues and Appropriations - Continued
Special Revenue Funds
Fiscal Year 2024

	Emergency Services	Recreation		Road Improvement			Education	
	911 Communications	North Peninsula Recreation	Seldovia Recreation	Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post- Secondary Education
Taxable Value (000's):								
Real	-	686,862	91,751	5,068,372	-	-	-	-
Personal	-	42,710	827	206,533	-	-	-	-
Oil & Gas (AS 43.56)	-	1,172,716	-	1,523,589	-	-	-	-
Total Taxable Value	-	1,902,288	92,578	6,798,494	-	-	-	-
Mill Rate	-	1.40	0.75	1.40	-	-	-	-
Property Taxes								
Real	\$ -	\$ 961,607	\$ 68,813	\$ 7,095,721	\$ -	\$ -	\$ -	\$ -
Personal	-	58,598	608	283,363	-	-	-	-
Oil & Gas (AS 43.56)	-	1,641,802	-	2,133,025	-	-	-	-
Interest	-	8,237	-	19,024	-	-	-	-
Flat Tax	-	3,665	3,036	44,817	-	-	-	-
Motor Vehicle Tax	-	15,741	246	118,218	-	-	-	-
Total Property Taxes	-	2,689,650	72,703	9,694,168	-	-	-	-
Interest Revenue	-	23,107	2,603	35,266	500	10,975	-	-
Other Revenue	3,579,819	285,000	1,050	-	-	-	-	-
Transfer From Other Funds	431,125	-	-	-	12,000	-	54,753,114	975,800
Total Revenues and Other Financing Sources	4,010,944	2,997,757	76,356	9,729,434	12,500	10,975	54,753,114	975,800
Expenditures								
Personnel	3,143,757	1,421,153	-	1,202,762	2,000	-	7,328,512	-
Supplies	14,550	138,830	6,500	66,255	-	-	1,060,004	-
Services	682,100	696,330	59,097	5,986,917	10,000	-	6,360,676	975,800
Capital Outlay	3,000	21,100	33,000	2,500	-	-	91,900	-
Payment to School District	-	-	-	-	-	-	40,460,663	-
Interdepartmental Charges	108,655	56,320	2,465	181,461	300	-	(548,641)	-
Total Expenditures	3,952,062	2,333,733	101,062	7,439,895	12,300	-	54,753,114	975,800
Transfers to Other Funds	200,921	700,000	-	2,212,000	-	-	-	-
Total Expenditures and Operating Transfers	4,152,983	3,033,733	101,062	9,651,895	12,300	-	54,753,114	975,800
Net Results From Operations	(142,039)	(35,976)	(24,706)	77,539	200	10,975	-	-
Projected Lapse	118,562	81,681	3,032	409,194	-	-	-	-
Change in Fund Balance	(23,477)	45,705	(21,674)	486,733	200	10,975	-	-
Beginning Fund Balance	2,153,837	1,155,361	130,138	1,763,283	54,657	548,773	1,585,225	-
Ending Fund Balance	\$ 2,130,360	\$ 1,201,066	\$ 108,464	\$ 2,250,016	\$ 54,857	\$ 559,748	\$ 1,585,225	\$ -

Combined Revenues and Appropriations - Continued
Special Revenue Funds
Fiscal Year 2024

	General Government		Solid Waste	Hospitals			
	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital Debt prior	South Kenai Peninsula Hospital Operations	Total
Taxable Value (000's):							
Real	-	595,513	-	4,871,071	2,045,785	2,074,077	
Personal	-	38,048	-	196,236	103,954	104,184	
Oil & Gas (AS 43.56)	-	1,114,910	-	1,389,754	267,597	180,961	
Total Taxable Value	-	1,748,471	-	6,457,061	2,417,336	2,359,222	
Mill Rate	-	0.27	-	0.01	1.00	1.12	
Property Taxes							
Real	\$ -	\$ 160,789	\$ -	\$ 48,711	\$ 2,045,785	\$ 2,322,966	\$ 29,894,225
Personal	-	9,478	-	1,923	101,875	114,352	1,267,939
Oil & Gas (AS 43.56)	-	301,026	-	13,898	267,597	202,676	8,763,698
Interest	-	272	-	129	4,831	5,280	76,784
Flat Tax	-	590	-	1,068	-	89,213	229,735
Motor Vehicle Tax	-	2,541	-	838	-	67,519	429,323
Total Property Taxes	-	474,696	-	66,567	2,420,088	2,802,006	40,661,704
Interest Revenue	47,552	4,382	2,000	42,300	43,302	51,754	599,056
Other Revenue	1,131,000	-	1,025,000	8,804,572	-	-	17,562,095
Transfer From Other Funds	595,000	-	11,384,528	-	-	-	68,501,350
Total Revenues and Other Financing Sources	1,773,552	479,078	12,411,528	8,913,439	2,463,390	2,853,760	127,324,205
Expenditures							
Personnel	903,720	-	3,135,096	-	-	-	34,592,229
Supplies	11,060	-	742,400	-	-	-	3,205,111
Services	282,883	475,000	7,559,648	583,534	-	255,514	28,038,222
Capital Outlay	20,060	-	21,260	-	-	-	788,716
Payment to School District	-	-	-	-	-	-	40,460,663
Interdepartmental Charges	30,443	-	-	14,588	-	6,388	441,739
Total Expenditures	1,248,166	475,000	11,458,404	598,122	-	261,902	107,526,680
Transfers to Other Funds	1,185,810	-	1,125,000	8,334,288	2,216,794	2,119,853	21,781,777
Total Expenditures and Operating Transfers	2,433,976	475,000	12,583,404	8,932,410	2,216,794	2,381,755	129,308,457
Net Results From Operations	(660,424)	4,078	(171,876)	(18,971)	246,596	472,005	(1,984,252)
Projected Lapse	124,817	-	171,876	-	-	-	1,920,590
Change in Fund Balance	(535,607)	4,078	-	(18,971)	246,596	472,005	(63,662)
Beginning Fund Balance	1,585,053	219,096	-	2,115,016	2,165,101	1,100,264	32,075,369
Ending Fund Balance	\$ 1,049,446	\$ 223,174	\$ -	\$ 2,096,045	\$ 2,411,697	\$ 1,572,269	\$ 32,011,707

Kenai Peninsula Borough Budget Detail

Special Revenue Fund Total Expenditure Summary By Line Item

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	\$ 10,041,454	\$ 12,433,787	\$ 15,557,080	\$ 15,112,431	\$ 16,755,762	\$ 1,198,682	7.71%
40111	Special Pay	37,271	57,254	72,249	72,249	94,703	22,454	31.08%
40120	Temporary Wages	980,477	1,032,215	1,153,909	1,153,909	1,249,345	95,436	8.27%
40130	Overtime Wages	851,609	1,444,792	1,270,053	1,269,306	1,576,249	306,196	24.11%
40131	FLSA Overtime Wages	62,830	100,075	229,108	229,108	247,472	18,364	8.02%
40210	FICA	1,008,807	1,286,878	1,569,363	1,570,484	1,749,979	180,616	11.51%
40221	PERS	3,792,770	4,575,228	3,868,840	3,871,968	4,206,600	337,760	8.73%
40321	Health Insurance	3,498,615	4,308,033	6,102,948	6,104,738	6,163,488	60,540	0.99%
40322	Life Insurance	15,033	19,106	24,309	24,368	25,987	1,678	6.90%
40410	Leave	1,678,210	2,119,017	1,896,386	1,897,601	2,492,644	596,258	31.44%
40511	Other Benefits	38,066	21,618	30,000	37,037	30,000	-	0.00%
	Total: Personnel	22,005,142	27,398,003	31,774,245	31,343,199	34,592,229	2,817,984	8.87%
Supplies								
42020	Signage Supplies	22,030	17,102	32,950	25,950	26,100	(6,850)	-20.79%
42120	Computer Software	11,044	9,133	6,831	11,924	13,745	6,914	101.22%
42210	Operating Supplies	230,956	277,485	353,187	380,536	505,393	152,206	43.10%
42220	Fire/Medical/Rescue Supplies	202,080	238,377	284,942	291,341	278,774	(6,168)	-2.16%
42230	Fuel, Oils and Lubricants	324,052	562,282	587,953	726,953	738,310	150,357	25.57%
42250	Uniforms	84,116	86,795	121,618	126,743	124,090	2,472	2.03%
42263	Training Supplies	20,378	37,245	50,841	46,856	53,136	2,295	4.51%
42310	Repair/Maintenance Supplies	797,681	803,999	1,015,093	977,985	999,655	(15,438)	-1.52%
42360	Motor Vehicle Supplies	205,673	244,953	302,283	439,925	323,158	20,875	6.91%
42410	Small Tools & Minor Equipment	137,493	122,389	113,969	129,678	126,750	12,781	11.21%
42960	Recreational Supplies	9,769	11,368	13,100	16,100	16,000	2,900	22.14%
	Total: Supplies	2,045,272	2,411,128	2,882,767	3,173,991	3,205,111	322,344	11.18%
Services								
43011	Contractual Services	4,452,011	4,452,962	5,641,850	7,756,248	6,983,629	1,341,779	23.78%
43012	Audit Services	237,247	248,021	266,135	266,135	318,800	52,665	19.79%
43014	Physical Examinations	159,722	125,002	161,998	160,422	165,498	3,500	2.16%
43015	Water/Air Sample Testing	112,613	113,897	169,041	182,979	247,400	78,359	46.36%
43019	Software Licensing	281,649	256,793	367,710	388,105	428,583	60,873	16.55%
43023	Kenai Peninsula College	847,440	828,306	892,732	892,189	975,800	83,068	9.30%
43050	Solid Waste Fees	427	859	1,520	1,520	1,520	-	0.00%
43095	Solid Waste Closure/Post-Closure	947,940	873,340	765,450	765,450	641,817	(123,633)	-16.15%
43100	Land Management Program Services	7,500	14,900	15,000	3,000	15,000	-	0.00%
43110	Communications	303,258	324,316	362,893	363,313	375,449	12,556	3.46%
43140	Postage and Freight	21,286	20,717	37,315	38,000	37,265	(50)	-0.13%
43210	Transportation/Subsistence	201,488	211,146	355,816	351,591	376,619	20,803	5.85%
43220	Car Allowance	11,808	17,428	17,100	17,202	14,400	(2,700)	-15.79%
43260	Training	45,858	63,743	157,035	145,385	168,395	11,360	7.23%
43310	Advertising	23,207	28,518	31,170	37,549	29,370	(1,800)	-5.77%
43410	Printing	342	679	5,364	4,471	4,464	(900)	-16.78%
43510	Insurance/Litigation Fund Premiums	4,521,620	4,497,624	5,512,339	5,509,731	6,607,164	1,094,825	19.86%
43600	Project Management	-	-	4,000	1,990	4,000	-	0.00%
43610	Utilities	1,524,047	1,658,800	1,745,060	1,737,560	2,385,961	640,901	36.73%
43720	Equipment Maintenance	86,734	97,784	167,431	172,724	181,986	14,555	8.69%
43750	Vehicle Maintenance	73,685	187,574	109,480	264,641	122,480	13,000	11.87%
43764	Snow Removal	525,839	646,469	357,000	1,157,000	450,000	93,000	26.05%
43765	Security and Surveillance	-	-	7,000	7,000	7,000	-	0.00%
43780	Buildings/Grounds Maintenance	348,374	791,311	688,447	879,729	1,085,147	396,700	57.62%
43810	Rents and Operating Leases	87,145	84,790	98,354	196,192	155,882	57,528	58.49%
43812	Equipment Replacement Payments	286,085	328,991	413,267	413,267	430,884	17,617	4.26%
43920	Dues and Subscriptions	29,737	31,783	47,039	47,523	52,109	5,070	10.78%
43931	Recording Fees	379	1,173	4,500	4,500	4,500	-	0.00%
43933	Collection Fees	(100)	-	500	500	500	-	0.00%
43936	USAD Assessments	5,728	-	-	-	-	-	-
43951	Road Binding Treatment	330,748	538,545	745,122	747,855	745,000	(122)	-0.02%

**Kenai Peninsula Borough
Budget Detail**

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

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued								
43952	Road Maintenance	4,745,931	4,567,807	5,000,000	4,996,317	5,010,000	10,000	0.20%
43960	Recreational Program Expenses	4,896	5,504	10,600	9,875	10,600	-	0.00%
45110	Land Sale Property Tax	-	26,922	-	-	-	-	-
Total: Services		20,224,644	21,045,704	24,158,268	27,519,963	28,037,222	3,878,954	16.06%
Capital Outlay								
48120	Major Office Equipment	16,757	57,707	5,000	19,227	22,000	17,000	340.00%
48310	Vehicles	-	-	53,900	103,900	-	(53,900)	-100.00%
48311	Major Machinery and Equipment	75,659	129,141	188,754	385,895	79,500	(109,254)	-57.88%
48513	Major Recreation Equipment	-	-	8,482	-	10,500	2,018	23.79%
48514	Major Fire Fighting\Rescue Equipment	20,644	21,238	35,200	189,543	15,000	(20,200)	-57.39%
48515	Major Medical Equipment	53,126	45,353	45,804	41,804	60,904	15,100	32.97%
48520	Storage/Buildinqs/Containers	5,700	-	-	5,700	-	-	-
48525	Major Computer Software	-	-	12,000	12,000	600	(11,400)	-95.00%
48610	Land Purchase	-	-	5,500	5,500	4,900	(600)	-10.91%
48620	Building Purchase	-	-	-	-	-	-	-
48630	Improvements Other Than Buildings	-	14,503	-	-	30,000	30,000	-
48710	Minor Office Equipment	164,759	83,702	111,681	115,745	58,724	(52,957)	-47.42%
48720	Minor Office Furniture	30,588	20,133	20,700	22,510	47,450	26,750	129.23%
48740	Minor Machinery & Equipment	69,286	100,965	51,717	90,101	35,050	(16,667)	-32.23%
48750	Minor Medical Equipment	23,114	25,153	41,991	47,655	35,875	(6,116)	-14.57%
48755	Minor Recreational Equipment	29,541	29,476	8,800	16,077	10,300	1,500	17.05%
48760	Minor Fire Fighting/Rescue Equipment	277,007	275,273	386,125	467,730	347,443	(38,682)	-10.02%
49311	Design Services	4,275	475	1,000	1,000	1,000	-	0.00%
49433	Plan Reviews	17,760	17,760	28,480	28,480	30,470	1,990	6.99%
Total: Capital Outlay		788,216	820,879	1,005,134	1,552,867	789,716	(215,418)	-21.43%
Transfers To								
50100	General Fund	-	-	-	-	-	-	-
50211	Central Emergency Services	7,512	7,443	7,346	7,346	9,783	2,437	33.17%
50237	Engineer's Estimate Fund	-	12,000	12,000	12,000	12,000	-	0.00%
50238	RIAD Match Fund	-	200,000	-	-	-	-	-
50241	KPBSD Operations	38,637,268	38,537,314	39,741,388	39,741,388	40,460,663	719,275	1.81%
50252	Land Trust Investment Fund	612,341	1,203,960	2,311,530	4,657,959	1,278,769	(1,032,761)	-44.68%
50264	911 Communications	245,186	255,175	246,085	246,085	281,125	35,040	14.24%
50340	SW Debt Service Fund	1,064,750	1,063,750	1,061,250	1,061,250	-	(1,061,250)	-100.00%
50342	Debt Service- Bear Creek Fire	95,160	86,059	84,323	84,323	86,931	2,608	3.09%
50358	Debt Service- CES	571,062	571,062	571,563	785,330	1,635,313	1,063,750	186.11%
50360	Debt Service- CPGH	9,471,850	9,441,152	9,275,924	9,275,924	8,334,288	(941,636)	-10.15%
50361	Debt Service- SPH	2,219,794	2,217,869	2,216,719	2,216,719	2,216,794	75	0.00%
50400	School Capital Projects	-	-	-	-	-	-	-
50411	SWD Capital Projects	245,239	400,000	1,250,000	944,000	1,125,000	(125,000)	-10.00%
50434	Road Service Area Capital Projects	2,300,000	3,800,000	2,300,000	2,600,000	2,200,000	(100,000)	-4.35%
50441	NFSA Capital Projects	400,000	300,000	300,000	300,000	260,000	(40,000)	-13.33%
50442	BCFSA Capital Projects	100,000	250,000	290,000	272,131	300,000	10,000	3.45%
50443	CES Capital Project	600,000	1,200,000	1,100,000	1,100,000	700,000	(400,000)	-36.36%
50444	APFEMSA Capital Project	100,000	434,221	165,000	165,000	50,000	(115,000)	-69.70%
50446	KES Capital Project/Debt Service	100,000	150,000	400,000	481,000	271,000	(129,000)	-32.25%
50455	911 Capital Projects Fund	-	-	624,000	624,000	200,921	(423,079)	-67.80%
50459	NPRSA Capital Project	200,000	250,000	700,000	700,000	700,000	-	0.00%
50491	SPH Capital Project	1,700,000	2,280,198	2,012,929	3,012,929	2,119,853	106,924	5.31%
50601	SPH Special Revenue Debt	1,489,045	-	-	-	-	-	-
50830	RIAD Projects	-	385,082	-	-	-	-	-
Total: Transfers		60,159,207	63,045,285	64,670,057	68,287,384	62,242,440	(2,427,617)	-3.75%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	88,224	87,618	125,682	125,682	119,555	(6,127)	-4.88%
60001	Charges (To) From Maint/Purchasing	227,255	199,269	255,647	255,647	251,359	(4,288)	-1.68%
60002	Charges (To) From Maint/Other Depts.	(308,480)	(338,542)	(300,000)	(300,000)	(300,000)	-	-
60003	Charges (To) From Maint/Cap Proj	(292,128)	(261,879)	(500,000)	(500,000)	(500,000)	-	-
60004	Mileage Ticket Credits	(2,328)	(1,148)	(4,700)	(4,700)	(5,300)	(600)	-
61990	Administrative Service Fee	592,776	668,821	813,587	818,839	876,125	62,538	7.69%
Total: Interdepartmental Charges		305,319	354,139	390,216	395,468	441,739	51,523	13.20%
Department Total		\$ 105,527,800	\$ 115,075,138	\$ 124,880,687	\$ 132,272,872	\$ 129,308,457	\$ 4,427,770	3.55%

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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 Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area, as well as Beluga and Tyonek. There are currently 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 3 permanent employees and 30 volunteers.

Western Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, Ninilchik, and surrounding areas. This service area has 10 permanent employees and 35 volunteers.

Central Emergency Service Area – 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 49 permanent employees and 25 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 Tustumena 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 9 permanent employees and 38 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 1.75 permanent employees.

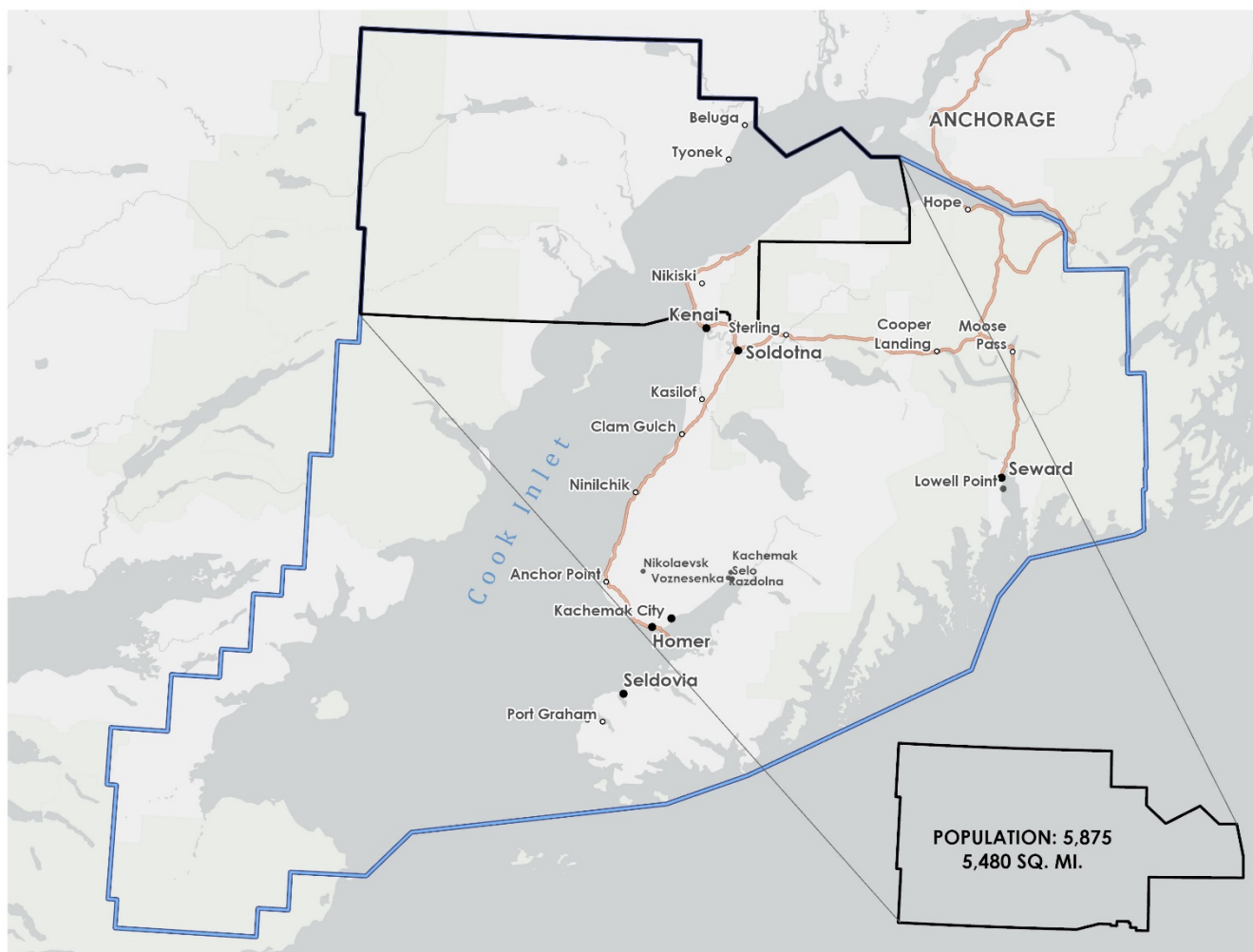
911 Communication Fund – this fund is set up to account for revenues and expenditures associated with operating the Borough's 911 service. The area of service served by this department includes the Kenai Peninsula Borough and the areas in the Municipality of Anchorage along the Seward highway up to McHugh Creek which includes Portage, Girdwood, and Bird Creek.

Nikiski Fire Service Area

The 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 5,875 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 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. Five fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5, one station is located on Holt Lamplight, and the other two stations are located in Beluga and Tyonek.

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 2024.



Board Members

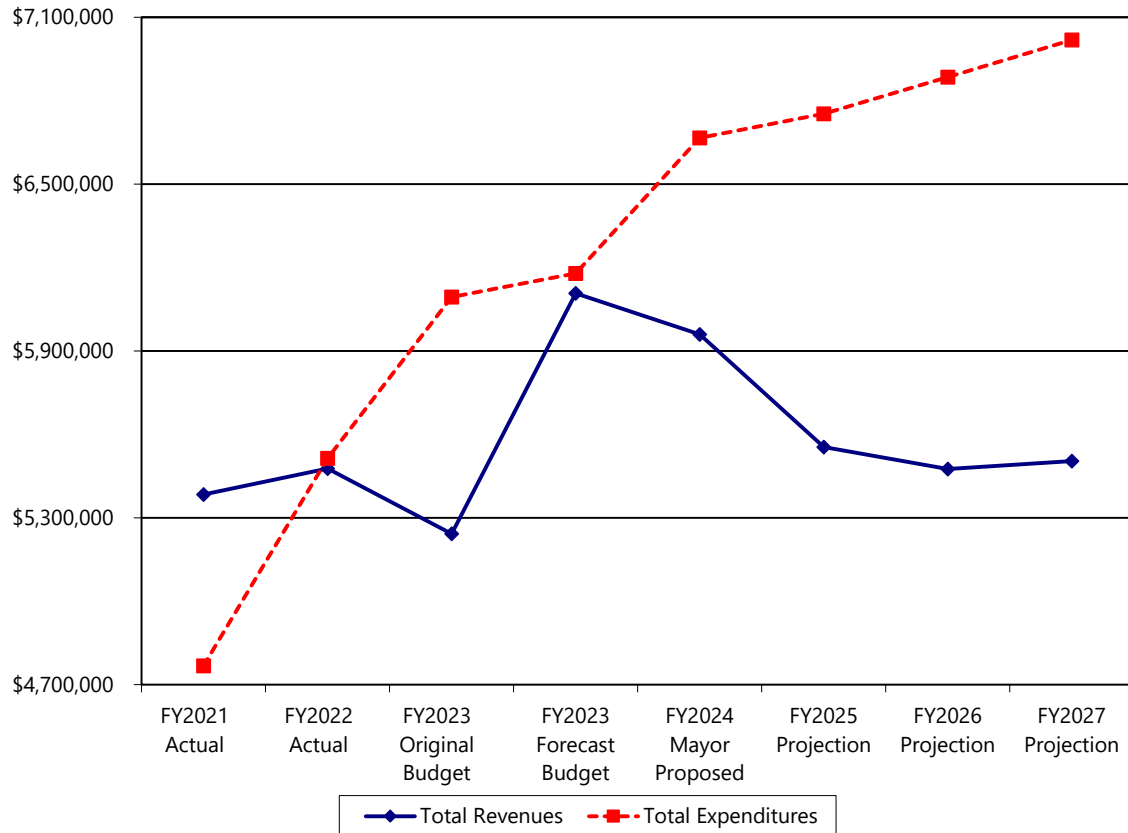
Tony Jackson
Paul M. Walukewicz
Kathryn Walukewicz
Jasper Covey
Daniel L. Gregory
Todd Paxton
Amber L. Oliva-Douglas

Fire Chief: Trent Burnett

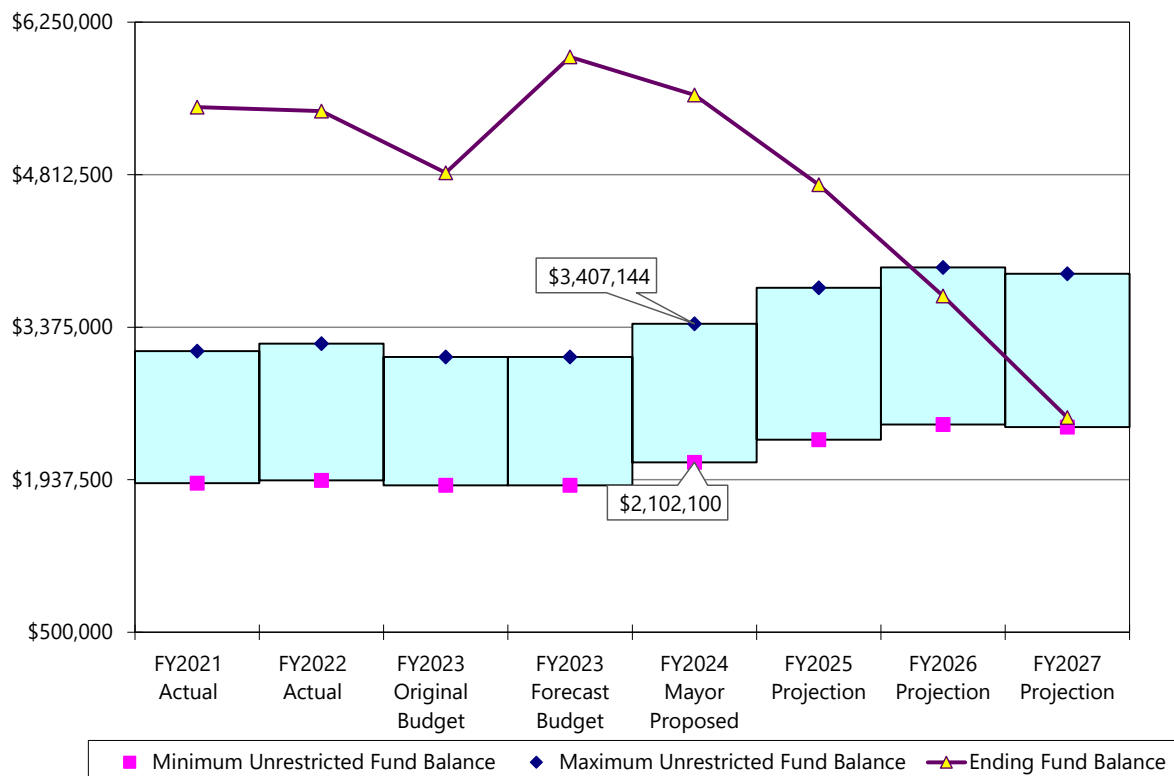
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Values (000's)								
Real	676,324	649,842	646,278	647,105	686,862	693,731	700,668	714,681
Personal	38,366	38,937	40,614	41,512	41,927	42,346	42,769	43,197
Oil & Gas (AS 43.56)	1,066,130	1,009,503	1,067,095	1,067,095	1,127,757	1,127,757	1,093,924	1,093,924
	1,780,820	1,698,282	1,753,987	1,755,712	1,856,546	1,863,834	1,837,361	1,851,802
Mill Rate	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Revenues:								
Property Taxes								
Real	\$ 1,811,027	\$ 1,736,943	\$ 1,744,951	\$ 1,747,184	\$ 1,854,527	\$ 1,873,074	\$ 1,891,804	\$ 1,929,639
Personal	104,437	104,963	107,465	109,841	110,939	112,048	113,167	114,299
Oil & Gas (AS 43.56)	2,881,380	2,725,658	2,881,157	2,881,157	3,044,944	3,044,944	2,953,595	2,953,595
Interest	7,774	6,106	9,467	9,476	10,021	10,060	9,917	9,995
Flat Tax	11,200	11,715	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	44,862	40,140	44,469	44,469	42,501	43,351	44,218	45,102
Total Property Taxes	4,860,680	4,625,525	4,798,489	4,803,107	5,073,912	5,094,677	5,024,125	5,064,282
Federal Revenue	5,059	-	-	-	-	-	-	-
State Revenue	187,347	195,186	-	-	-	-	-	-
Interest Earnings	20,058	(178,892)	103,779	103,779	103,779	111,280	94,369	73,399
Other Revenue	310,714	835,417	340,000	1,200,180	781,901	348,500	357,213	366,143
Total Revenues	5,383,858	5,477,236	5,242,268	6,107,066	5,959,592	5,554,457	5,475,707	5,503,824
Expenditures:								
Personnel	3,098,442	4,007,541	4,235,702	4,235,702	4,684,940	4,778,639	4,874,212	4,971,696
Supplies	200,455	226,593	331,396	335,521	323,696	316,910	323,248	329,713
Services	627,321	707,037	920,607	944,859	1,043,644	1,064,517	1,085,807	1,107,523
Capital Outlay	279,713	91,576	111,342	168,081	136,052	107,113	109,255	111,440
Interdepartmental Charges	104,817	120,950	136,901	136,950	151,633	156,679	159,813	163,009
Total Expenditures	4,310,748	5,153,697	5,735,948	5,821,113	6,339,965	6,423,858	6,552,335	6,683,381
Operating Transfers To:								
Special Revenue Fund	57,278	60,009	58,200	58,200	66,774	69,445	72,223	75,112
Capital Projects Fund	400,000	300,000	300,000	300,000	260,000	260,000	260,000	260,000
Total Operating Transfers	457,278	360,009	358,200	358,200	326,774	329,445	332,223	335,112
Total Expenditures and Operating Transfers	4,768,026	5,513,706	6,094,148	6,179,313	6,666,739	6,753,303	6,884,558	7,018,493
Net Results From Operations	615,832	(36,470)	(851,880)	(72,247)	(707,147)	(1,198,846)	(1,408,851)	(1,514,669)
Projected Lapse	-	-	268,718	582,010	348,698	353,312	360,378	367,586
Change in Fund Balance	615,832	(36,470)	(583,162)	509,763	(358,449)	(845,534)	(1,048,473)	(1,147,083)
Beginning Fund Balance	4,833,304	5,449,136	5,412,666	5,412,666	5,922,429	5,563,980	4,718,446	3,669,973
Ending Fund Balance	\$ 5,449,136	\$ 5,412,666	\$ 4,829,504	\$ 5,922,429	\$ 5,563,980	\$ 4,718,446	\$ 3,669,973	\$ 2,522,890

Nikiski Fire Service Area Revenues and Expenditures



Nikiski Fire Service Area Ending Fund Balance



Department Function

Fund 206

Nikiski Fire Service Area

Dept 51110

Mission

The Nikiski Fire Department is committed to providing the highest level of public safety services for the community of Nikiski by maintaining the best trained and physically fit emergency response team in Alaska. We protect lives and property through fire suppression, emergency medical response, disaster management and community risk reduction. Always Ready – Proud to Serve

Program Description:

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of nearly 6,000 citizens within a 5,480 square mile area that includes the Cook Inlet.
- Five fire stations located in the service area; three stations in Nikiski (two on the Kenai Spur Highway and one on Holt Lamplight), one station in Tyonek, and one station in Beluga.
- The department has 25 permanent employees, 30 volunteers, and 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.
- Providing adequate levels of training to all members.
- Develop new programs with incentives to encourage volunteerism.
- Address local and state issues with recruitment and retention of full time and volunteer members.
- Address patient care response for aging/elderly population.

FY2023 Accomplishments:

- Provided a safe work environment, which reduced property damage and personal injury.
- Upgraded snow machines for off-road winter response.
- Finalized portable/mobile radio purchase.
- Completed an in-house driver/operator course.
- Attended an EMS symposium in Anchorage.
- Completed extensive hands-on vehicle extrication training.
- Received grant for vehicle extrication tools.
- Received grant for Station #3 sign.
- Completed phase 2 of the lighting project (exterior lights) for Station #2.
- Continued health and wellness program by replacing workout equipment at Station #1.
- Continued cancer prevention initiative by replacing approximately half of the turnout gear with RedZone particulate-blocking turnout gear.

FY2024 New Initiatives:

- Continue to provide a safe work environment to reduce property damage and personal injury.
- Purchase a new fire apparatus to assist in the emergency response from Station #3.
- Upgrade gas monitoring equipment for confine space rescue and safe overhaul during fire operations.
- Conduct rescue training (surface water rescue/boat operations) for all new personnel so that all employees can provide response and continue to provide a high level of service to our community.
- Replace aging emergency response vehicle.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Full Time Staffing History	21	25	25	25
Volunteer Staffing History (Nikiski, Beluga and Tyonek)	30	30	30	30

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Priority: 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.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (7 FTE's)	Engineers (5 FTE's)	Firefighters (8 FTE's)	Volunteers (30)	FY2023 Totals	FY2024 Projected Totals
Paramedic 2	10	---	2	3	4	2	11	8
Paramedic 1	4	---	---	---	3	2	5	8
Emergency Medical Technician 3	25	2	3	---	3	2	10	10
Emergency Medical Technician 2	5	---	---	---	---	---	---	2
Emergency Medical Technician 1	5	---	---	---	2	7	9	7
Emergency Trauma Technician	5	---	---	---	---	13	13	13
Alaska Fire Service Instructor 2	5	---	---	---	---	1	1	1
Alaska Fire Service Instructor 1	15	1	5	1	---	1	8	10
Alaska Fire Officer 2	6	1	2	---	---	---	3	2
Alaska Fire Officer 1	6	2	5	---	---	1	8	5
FADO - Pumper	10	---	1	2	7	1	11	7
FADO - MWS	10	---	1	2	8	1	12	4
FADO - Aerial	10	---	1	2	9	1	13	4
Alaska Firefighter 2	48	2	5	3	10	2	22	26
Alaska Firefighter 1	5	---	---	---	2	6	8	8
Alaska Basic Firefighter	10	---	---	---	---	6	6	6
Public Safety Dive Technician	12	---	1	2	---	---	3	4
Rope Rescue Technician	23	2	4	5	8	1	20	21
Confined Space Rescue Technician	23	2	4	5	8	1	20	21
Forestry Red Card	23	---	5	5	3	5	18	19
Alaska Fire Investigator Technician	6	1	3	2	---	---	6	4
Alaska Certified Fire Investigator	3	---	---	---	---	---	---	1
Managing Fire Officer Certification	1	---	---	---	---	---	---	1
Executive Fire Officer Certification	1	---	---	---	---	---	---	---

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Priority: 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.

Nikiski Fire Station		Station #1		Station #2		Station #3	
#1 Incident Type	Benchmark (Minutes)	CY2021 Response Count/ Avg. Response Time	CY2022 Response Count/ Avg. Response Time	CY2021 Response Count/ Avg. Response Time	CY2022 Response Count/ Avg. Response Time	CY2021 Response Count/ Avg. Response Time	CY2022 Response Count/ Avg. Response Time
Fire (Buildings, Automobiles, Forest)	8	15/10.00	11/7.55	13/7.17	16/6.94	4/7.25	3/8.67
Emergency Medical Services and Rescue	8	302/7.02	287/7.79	366/5.84	456/6.20	20/6.00	99/6.00
Explosions & Ruptures	8	-	1/5.00	-	-	-	-
Hazardous Conditions (Gas, CO, Electrical)	8	10/5.40	24/7.42	10/7.70	32/6.31	1/6.00	8/6.13
Service Calls (Public, Smoke Odor, Standby)	8	56/8.15	44/5.86	133/5.04	103/9.83	5/5.00	21/4.15
Good Intent Call (Cancelled Call, Nothing Found)	8	30/7.13	41/4.80	11/10.17	30/9.48	1/1.00	13/6.17
False Alarm (Fire Alarm Malfunctions)	8	4/7.25	5/4.00	11/5.90	8/5.50	2/8.50	2/7.50
Special Incident Type Other	8	3/4.00	3/2.67	4/2.50	2/7.50	-	1/14.00

Call Volume Per Calendar Year	CY2021 Actual	CY2022 Actual	CY2023 Projected	CY2024 Estimated
Fire (Buildings, Automobiles, Forest)	32	30	32	34
Emergency Medical Services and Rescue	688	842	950	1,000
Explosions and Ruptures	-	1	2	2
Hazardous Conditions (Gas, CO, Electrical)	21	64	70	75
Service Calls (Public, Smoke Odor, Standby)	194	168	230	250
Good Intent Call (Cancelled Call, Nothing Found)	42	84	90	110
False Alarm (Fire Alarm Malfunctions)	17	15	17	20
Other	7	6	9	9
Total Call Volume	1,001	1,210	1,400	1,500
Annual Fire Loss (Property and Contents)*	\$2,095,730	\$703,000	\$800,000	\$800,000

*Increase in fire loss for CY2021 due to more structure fires with higher dollar value contents.

Commentary

Nikiski Fire Department is dedicated to the Community of Nikiski for being the highest level of professional Emergency Services in the State of Alaska that meets the ever-changing needs of the community while ensuring a safe and secure environment for all through professional development, unity and teamwork. 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.

Kenai Peninsula Borough

Budget Detail

Fund 206

Department 51110 - Nikiski Fire Service Area

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 1,279,230	\$ 1,619,743	\$ 1,967,386	\$ 1,967,386	\$ 2,110,846	\$ 143,460	7.29%
40111	Special Pay	12,329	16,322	23,342	23,342	30,237	6,895	29.54%
40120	Temporary Wages	90,076	82,171	126,477	126,477	126,308	(169)	-0.13%
40130	Overtime Wages	280,700	568,692	299,620	299,620	358,260	58,640	19.57%
40130	Overtime Stand-by Wages	81,862	-	81,862	81,862	68,858	(13,004)	-15.89%
40131	FLSA Overtime Wages	26,418	36,532	71,144	71,144	75,388	4,244	5.97%
40210	FICA	147,032	211,812	219,484	219,484	243,750	24,266	11.06%
40221	PERS	585,745	694,688	546,969	546,969	589,096	42,127	7.70%
40321	Health Insurance	363,701	478,236	667,800	667,800	720,720	52,920	7.92%
40322	Life Insurance	1,918	2,517	3,040	3,040	3,240	200	6.58%
40410	Leave	228,985	296,828	228,578	228,578	358,237	129,659	56.72%
40511	Other Benefits	446	-	-	-	-	-	-
Total: Personnel		3,098,442	4,007,541	4,235,702	4,235,702	4,684,940	449,238	10.61%
Supplies								
42120	Computer Software	3,060	-	1,500	1,500	1,500	-	0.00%
42210	Operating Supplies	21,776	20,867	42,103	42,103	44,056	1,953	4.64%
42220	Fire/Medical/Rescue Supplies	73,584	85,700	109,912	105,912	99,904	(10,008)	-9.11%
42230	Fuel, Oil and Lubricants	27,969	58,866	67,200	74,200	82,600	15,400	22.92%
42250	Uniforms	23,157	21,931	39,350	43,475	28,160	(11,190)	-28.44%
42263	Training Supplies	5,904	5,880	4,316	4,316	5,111	795	18.42%
42310	Repair/Maintenance Supplies	3,798	6,683	20,465	20,465	15,265	(5,200)	-25.41%
42360	Motor Vehicle Supplies	29,326	20,312	39,050	36,050	39,600	550	1.41%
42410	Small Tools & Minor Equipment	11,881	6,354	7,500	7,500	7,500	-	0.00%
Total: Supplies		200,455	226,593	331,396	335,521	323,696	(7,700)	-2.32%
Services								
43011	Contractual Services	193,278	174,360	240,688	250,940	248,913	8,225	3.42%
43014	Physical Examinations	52,614	36,427	38,000	38,000	38,000	-	0.00%
43015	Sample Testing	836	737	1,500	1,500	1,500	-	0.00%
43019	Software Licensing	14,464	14,700	26,350	35,350	45,945	19,595	74.36%
43110	Communications	27,646	32,259	36,060	36,060	35,280	(780)	-2.16%
43140	Postage and Freight	2,075	2,353	3,000	3,000	3,000	-	0.00%
43210	Transportation/Subsistence	11,617	14,878	27,500	27,500	24,000	(3,500)	-12.73%
43220	Car Allowance	-	4	-	-	-	-	-
43260	Training	12,555	20,392	34,000	29,800	33,880	(120)	-0.35%
43310	Advertising	440	306	500	500	700	200	40.00%
43410	Printing	-	75	500	-	500	-	0.00%
43510	Insurance/Litigation Fund Premiums	145,182	210,078	226,751	226,751	301,121	74,370	32.80%
43610	Utilities	123,331	139,679	192,638	192,638	182,000	(10,638)	-5.52%
43720	Equipment Maintenance	5,038	9,313	30,750	30,750	31,550	800	2.60%
43750	Vehicle Maintenance	8,534	8,140	18,000	18,000	21,500	3,500	19.44%
43780	Building/Grounds Maintenance	11,518	34,126	21,190	30,890	52,540	31,350	147.95%
43810	Rents and Operating Leases	11,341	2,332	14,050	14,050	14,650	600	4.27%
43920	Dues and Subscriptions	6,852	6,878	9,130	9,130	8,565	(565)	-6.19%
Total: Services		627,321	707,037	920,607	944,859	1,043,644	123,037	13.36%
Capital Outlay								
48311	Major Machinery and Equipment	37,354	-	-	10,860	9,000	9,000	-
48514	Major Fire Fighting/Rescue Equipment	12,334	6,693	5,000	31,257	-	(5,000)	-100.00%
48515	Major Medical Equipment	17,348	-	10,400	10,400	9,000	(1,400)	-13.46%
48710	Minor Office Equipment	54,982	5,566	10,900	13,470	9,400	(1,500)	-13.76%
48720	Minor Office Furniture	22,235	5,025	2,000	2,000	10,550	8,550	427.50%
48740	Minor Machinery and Equipment	18,772	9,781	4,100	4,100	4,100	-	0.00%
48750	Minor Medical Equipment	15,705	10,365	11,291	13,291	11,291	-	0.00%
48755	Minor Recreation Equipment	15,038	3,361	4,000	4,000	4,000	-	0.00%
48760	Minor Fire Fighting/Rescue Equipment	85,945	50,785	63,651	78,703	78,711	15,060	23.66%
Total: Capital Outlay		279,713	91,576	111,342	168,081	136,052	24,710	22.19%

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers								
50264	911 Communications	57,278	60,009	58,200	58,200	66,774	8,574	14.73%
50441	Nikiski Fire Capital Project Fund	400,000	300,000	300,000	300,000	260,000	(40,000)	-13.33%
Total: Transfers		457,278	360,009	358,200	358,200	326,774	(31,426)	-8.77%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(373)	-	(3,000)	(3,000)	(3,000)	-	-
61990	Admin. Service Fee	105,190	120,950	139,901	139,950	154,633	14,732	10.53%
Total: Interdepartmental Charges		104,817	120,950	136,901	136,950	151,633	14,732	10.76%
Department Total		\$ 4,768,026	\$ 5,513,706	\$ 6,094,148	\$ 6,179,313	\$ 6,666,739	\$ 572,591	9.40%

Kenai Peninsula Borough Budget Detail

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Assistant Chief, 4 Senior Captains, 3 Captains, 5 Engineers, 8 Firefighters, 1 Mechanic, and 1 Administrative Assistant.

40130 Overtime Wages/Stand-by Wages. Increase in overtime wages and decrease in stand-by wages to more accurately show expenditures.

42230 Fuel, Oil and Lubricants. Unleaded gasoline (\$47,000), diesel fuel (\$25,000), transmission fluid (\$4,000), engine oil (\$2,500), hydraulic fluid (\$1,800), automotive lubricants (\$1,800), and DEF fluid (\$500).

42250 Uniforms. Decrease due to minimizing uniform items (\$11,190).

42310 Repair & Maintenance Supplies. Decrease due to reduction in amount of AirHawk filtration filters (\$5,200).

43011 Contractual Services. Physician sponsor contract (\$127,488), physician sponsor contract travel/training costs (\$2,025) ambulance billing - systems design (\$28,600), Zoll Autopulse preventative maintenance (\$8,000), EMS training simulator/manikin maintenance (\$2,300), EMS/FF instructor fees (\$8,000), technical rescue class (\$23,000), Image Trend (\$5,000), medevac helicopter services (\$7,500), Hurst rescue tool annual service (\$5,000), Operative IQ (\$3,000), U/L ladder/pump testing (\$9,000), used car training (\$1,600), repair services/embroidery (\$4,500), life raft repack service (\$2,400), CLIA laboratory director (\$2,500), emergency towing (\$3,000), posi-chek calibration (\$2,500), quantifit calibration (\$1,200), background checks (\$500), controlled substances disposal (\$500), oil disposal (\$400), vinyl lettering (\$500), and engraving (\$400).

43019 Software Licensing. Computer software licensing (\$500), vehicle diagnostic licensing (\$1,000), security camera licensing (\$1,500), CAD/Tyler Tech software licensing (\$10,000), Target Solutions/Vector Solutions/CrewSense Training Database (\$10,000), PS Trax/Station Automation (\$5,000), Zoom video communications (\$800), G2 US Digital Design - dispatch component (\$10,800), FLOW MSP - App (\$2,900), Knox Box Cloud software (\$450), and diesel diagnostic w/ web-based software - Cummins (\$2,995).

43210 Transportation & Subsistence. Decrease due to removing NAEMSP training (\$3,500).

43510 Insurance and Litigation Fund Premiums. Increased premium for coverage for workman's compensation, property, liability, and other insurance (\$301,121).

43750 Vehicle Maintenance. Increase due to transmission replacement (\$3,500).

43780 Building/Grounds Maintenance. Increase due to added cost of existing items including: overhead door maintenance (\$350), Borough Maintenance charge backs for all stations (\$13,000), as well as adding items including: plumbing/heating repairs (\$3,000), Hydro-Flow for station 3 (\$10,000), and 3 windows for station 1 bunk rooms (\$5,000).

48311 Major Machinery and Equipment. Turnout dryer (\$9,000).

48515 Major Medical Equipment. iStat (\$9,000).

48710 Minor Office Equipment. 6 laptop computers (\$1,500 each) and 1 whiteboard (\$400).

48720 Minor Office Furniture. 1 couch for station 2 (\$3,500), 1 desk (\$2,500), bookcase (\$550), and mattresses - twin x8 (\$500 each).

48740 Minor Machinery and Equipment. Mechanic tools/sockets (\$4,100).

48750 Minor Medical Equipment. Lucas medical equipment (\$2,400), pedi sensors (\$2,100), AED X Series attachments (\$2,400), O2 large cylinder rack (\$900), ALS/BLS airway bag (\$650), and other misc. equipment (\$2,841).

48755 Minor Recreation Equipment. Wellness & strength training equipment (\$4,000).

48760 Minor Fire Fighting/Rescue Equipment. Turnout gear (\$21,600), boots (\$2,670), fire fighter gloves (\$2,000), helmets (\$3,240), nozzles (\$2,000), fire fighting hand tools (\$2,701), scene lighting (\$2,240), stainless steel stokes basket (\$1,000), Beluga/Tyonek fire fighting gear (\$8,000), forestry gear/hose (\$8,500), rescue equipment (\$9,000), SCBA Face Masks x30 (\$350 each), VFA Grant 10% match (\$500), helmet shields x40 (\$70 each), and other misc. equipment (\$1,960).

50441 Transfer to Capital Projects. Annual transfer to long-term Capital Projects funds. See Capital Projects section of this document.

61990 Admin Service Fee. The administrative service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2024 amount 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 350-351,354-355,365,398

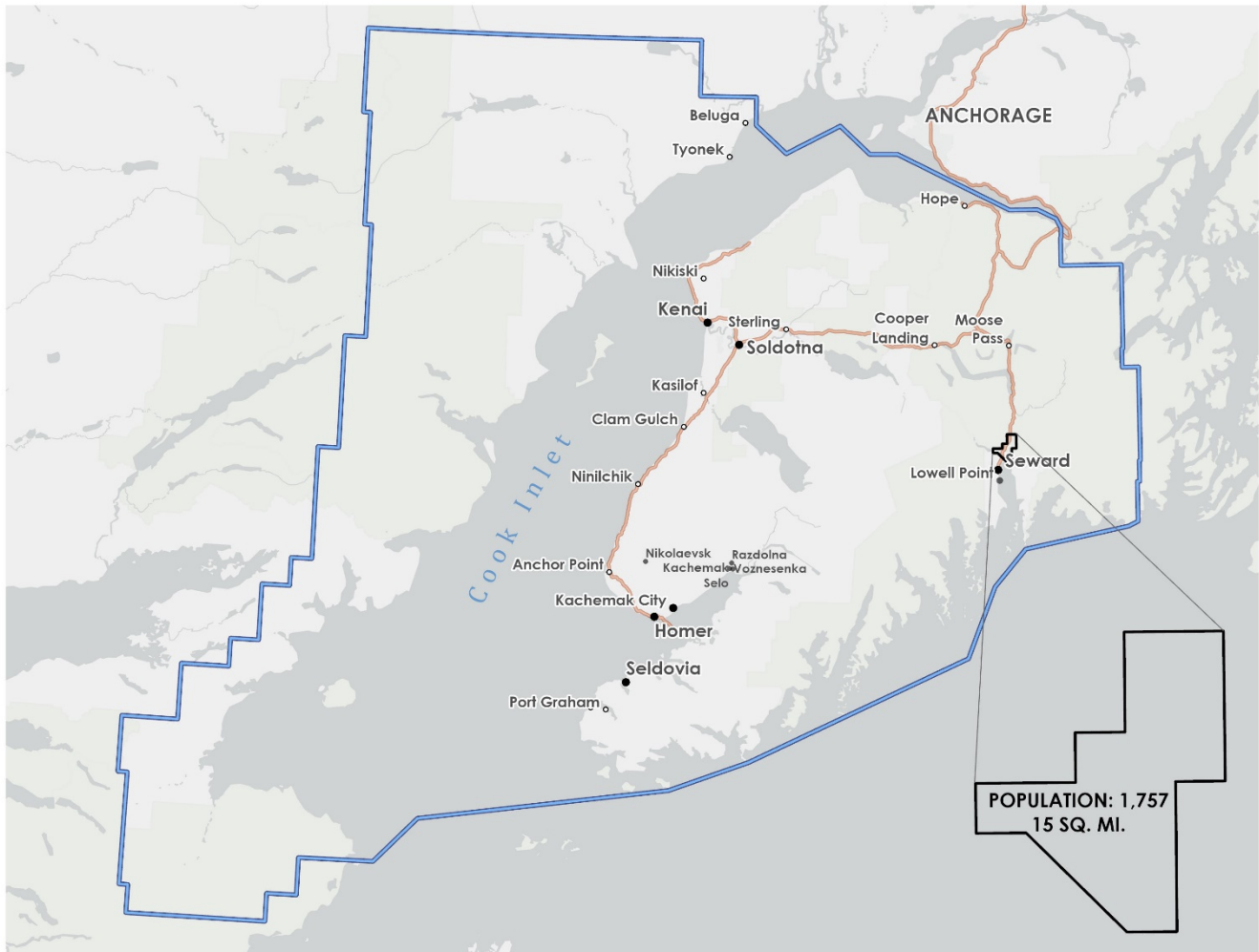
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Bear Creek Fire Service Area

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 three permanent employees and 28 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 two rescue pumpers, three tankers, 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 2024.



Board Members

Vacant

James Sheehan

Jeffrey Wolf

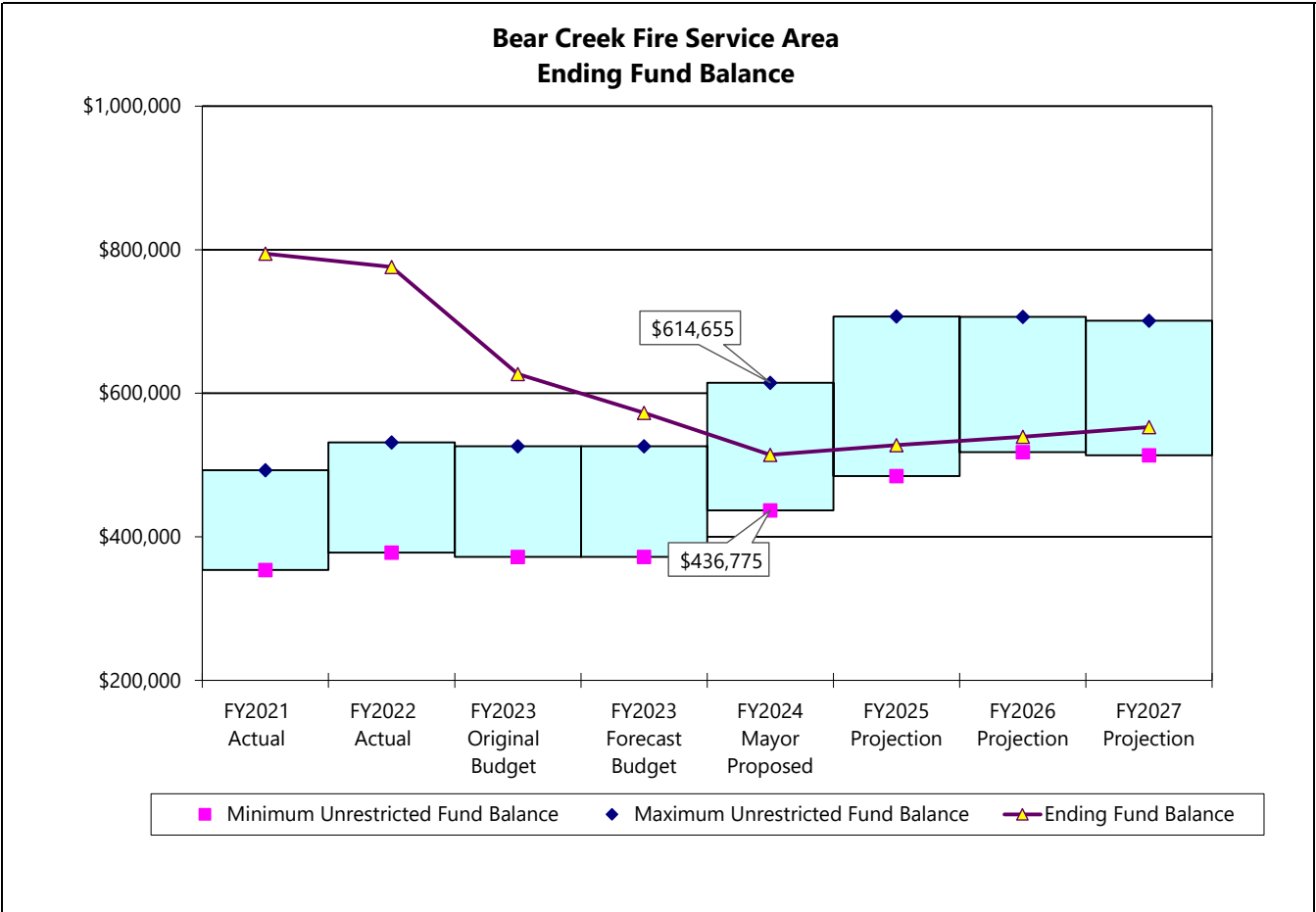
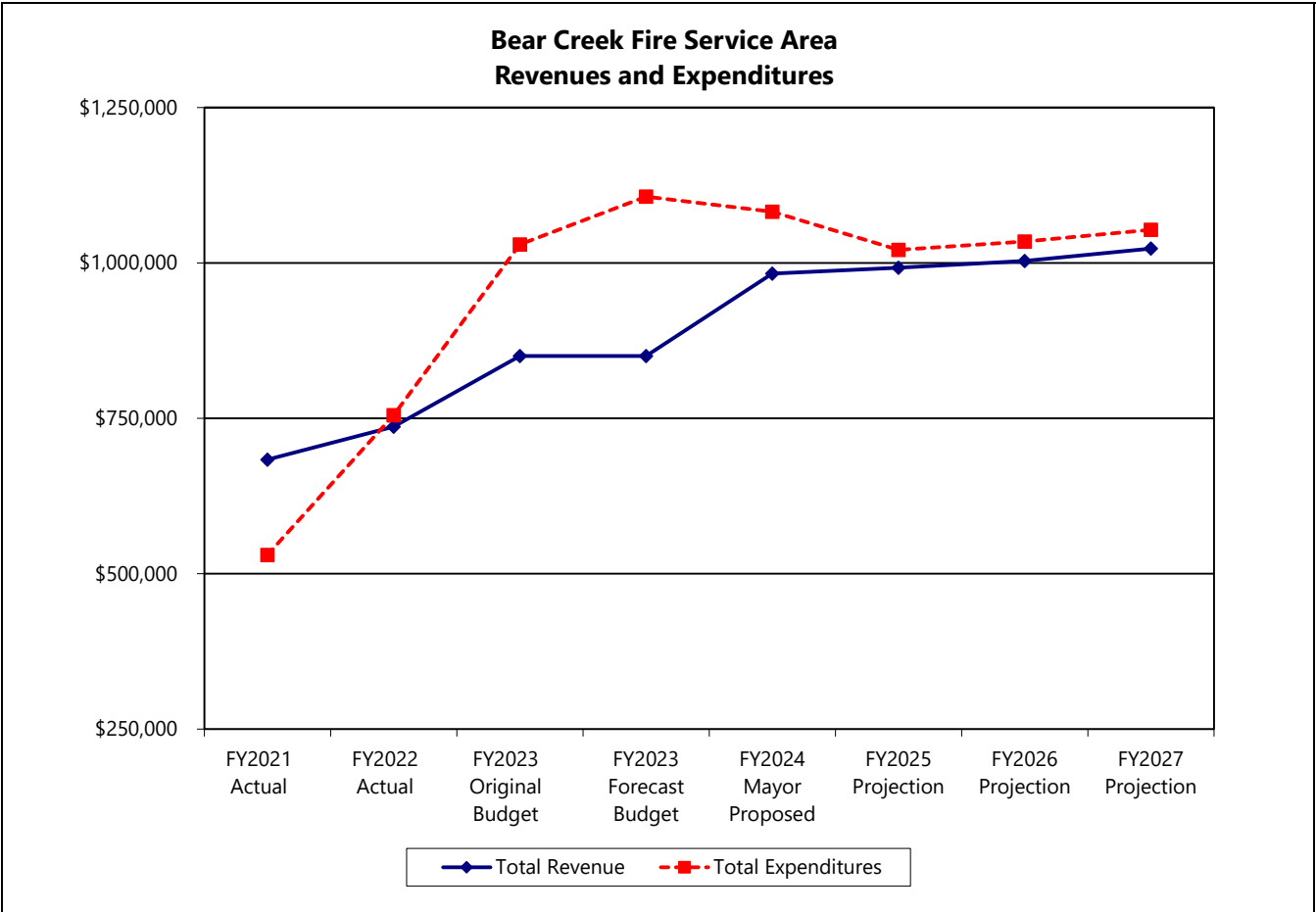
Daniel Logan

Jena Petersen

Fire Chief: Richard Brackin

Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	182,901	189,388	219,241	219,241	258,793	261,381	263,995	269,275
Personal	2,297	489,250	811	2,111	2,132	2,153	2,175	2,197
	185,198	678,638	220,052	221,352	260,925	263,534	266,170	271,472
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 590,576	\$ 621,437	\$ 712,533	\$ 712,533	\$ 841,077	\$ 849,488	\$ 857,984	\$ 875,144
Personal	7,516	7,083	2,583	2,583	6,790	6,857	6,927	6,997
Interest	2,321	2,582	987	987	1,007	1,027	1,048	1,069
Flat Tax	3,291	3,334	2,700	2,700	2,700	2,754	2,809	2,865
Motor Vehicle Tax	13,955	12,942	13,796	13,796	13,449	13,718	13,992	14,272
Total Property Taxes	617,659	647,378	732,599	732,599	865,023	873,844	882,760	900,347
State Revenue	11,143	11,420	-	-	-	-	-	-
Interest Earnings	2,094	(23,026)	14,919	14,919	11,453	10,285	10,552	10,786
Other Revenue	52,715	100,827	102,582	102,582	106,208	108,080	109,993	111,948
Total Revenues	683,611	736,599	850,100	850,100	982,684	992,209	1,003,305	1,023,081
Expenditures:								
Personnel	192,480	267,670	416,291	416,291	443,157	452,020	461,060	470,281
Supplies	6,803	15,534	25,518	25,518	23,675	24,149	24,632	25,125
Services	111,334	111,018	180,260	242,040	193,624	197,496	201,446	205,475
Capital Outlay	8,422	4,694	6,486	39,458	10,050	10,151	10,253	10,356
Interdepartmental Charges	7,974	9,634	15,714	15,763	16,763	17,098	17,440	17,789
Total Expenditures	327,013	408,550	644,269	739,070	687,269	700,914	714,831	729,026
Operating Transfers To:								
Special Revenue Fund	8,182	10,432	11,114	11,114	8,156	8,482	8,821	9,174
Debt Service Fund	95,160	86,059	84,323	84,323	86,931	86,503	85,855	89,995
Capital Projects Fund	100,000	250,000	290,000	272,131	300,000	225,000	225,000	225,000
Total Operating Transfers	203,342	346,491	385,437	367,568	395,087	319,985	319,676	324,169
Total Expenditures and Operating Transfers	530,355	755,041	1,029,706	1,106,638	1,082,356	1,020,899	1,034,507	1,053,195
Net Results From Operations	153,256	(18,442)	(179,606)	(256,538)	(99,672)	(28,690)	(31,202)	(30,114)
Projected Lapse	-	-	30,417	53,176	41,236	42,055	42,890	43,742
Change in Fund Balance	153,256	(18,442)	(149,189)	(203,362)	(58,436)	13,365	11,688	13,628
Beginning Fund Balance	641,209	794,465	776,023	776,023	572,661	514,225	527,590	539,278
Ending Fund Balance	\$ 794,465	\$ 776,023	\$ 626,834	\$ 572,661	\$ 514,225	\$ 527,590	\$ 539,278	\$ 552,906



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 a three-quarter Fire Chief, a three-quarter Fire Technician, a full-time Fire Technician, and a Board of Directors to assist the Bear Creek Volunteer Fire & EMS, Inc., consisting of 26 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 community fire suppression, rescue and emergency medical services, firefighter and EMS training, and public education to residents in the community as well as the greater Seward Area.

Major Long-Term Issues and Concerns:

- Availability of housing in the service area (directly ties to Recruitment, Retention, and Funding).
- Rebuilding the capital projects fund to reflect a realistic and sustainable asset replacement program.
- Limited water source options in the service area.

FY2023 Accomplishments:

- Added an additional fire technician to BCFSA staff which has allowed BCFSA to have increased staff responsibilities, focus on a more robust training platform, reduce response times, and improve service.

- To be consistent with other Borough fire and medical service areas, introduced a pay-per-call stipend to volunteers of \$20 per call in an effort to increase involvement and show appreciation for their service to the community.
- Initiated seasonal CPR courses for community residents and businesses.
- Partnered with five Seward Middle School teachers to provide CPR for student curriculum.
- Began the replacement of communication equipment to improve responder safety, provide more efficient communications, and to comply with ALMR radio upgrade requirements.
- Began the process to replace end-of-life ambulance.

FY2024 New Initiatives:

- Improving patient care by training ETTs to EMT I and certifying new volunteers to the EMT I level.
- Firefighter 1 and firefighter 2 courses upcoming with coordination of Seward fire department.
- Increasing EMT instructors and Fire instructors for the purpose of providing more in-house courses.
- Begin building the Unit 125 replacement tanker to standardize the tanker fleet.
- Finish construction of the fire station upstairs area.
- Joint extrication course with local fire departments.

Performance Measures:

Priority: Public Safety

Goal: Volunteer recruitment and retention

- Objective:**
1. Continue with paid weekly training meetings for our volunteers.
 2. Post on the website and Facebook page notifying the public of up-and-coming activities, photos, training, and events.
 3. Post on the electronic road sign.

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Full Time Staffing History	2	2	3	3
Volunteer Staffing History	27	30	26	28
Total Number of New Volunteer Recruits	4	8	2	2

Department Function	
Fund 207	Bear Creek Fire Service Area - Continued
Dept 51210	

Priority: Public Safety
Goal: Fire Prevention Education
Objective: 1. Increased contact with the general public through community activities, open house, and current public safety programs.
2. Continued efforts to educate children in fire prevention through increased involvement with schools.

Fire Prevention & Education Functions	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Open Houses/Activities Exposing the General Public to Fire Prevention Education	1	3	8	8
In-school Visits for Fire Prevention Education	0	0	1	2
Smoke Detector Installation/Evaluation	2	5	15	15
Community Q-CPR and/or First Aid Courses	10	18	18	20

Priority: Public Safety
Goal: Improved Response Times/Types
Objective: 1. Provide the appropriate training to volunteers.
2. Increase the number of available responders.

Average Times & Types of Calls	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
First Responding Unit: From the Time of Call to Enroute	6:48	6:31	6:30	6:00
Response Time: From Time of Call to Scene of the Incident – Inside the Service Area	10:48	11:09	10:45	10:30
Response Time: From Time of Call to Scene of Incident – Outside the Service Area (mutual aid)	34:20	22:42	21:30	20:00
Total Number of Calls	133	143	123	140
Total Number of EMS/Rescue Calls	90	104	87	100
Total Number of Fire Calls	13	14	14	15
Total Number of Other Calls	8	9	7	9
Total Number of Cancelled Enroute	22	16	15	16

Call Volume vs. Responder Average	FY2021 Actual		FY2022 Actual		FY2023 Projected		FY2024 Estimated	
	Calls	Responders	Calls	Responders	Calls	Responders	Calls	Responders
Aid Provided by Bear Creek Fire SA								
Bear Creek Fire Service Area	119	3	143	4	123	4	140	5
Automatic/Mutual Aid Given	11	6	16	5	22	5	20	6
Aid Provided to Bear Creek								
Automatic Aid Received – Fire Calls	2	5	1	5	3	4	3	5

Department Function**Fund 207****Bear Creek Fire Service Area - Continued****Dept 51210**

Priority: 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 include transport for the service area.
3. Establish four levels of qualifications for all volunteers.

Certified First Responders	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Volunteer First Responders	27	30	26	28
ETT – Certifications	8	9	8	6
EMT – I/II/III Certifications	15	15	16	19
FFI/FFII & Fire Officer	13	14	17	20
Fire Ground Support Personnel (rehab, etc.)	14	14	12	14
Weekly Operational/Administrative & Non-Certified Training (sessions/hours)	54 sessions 144 hrs.	87 sessions 140 hrs.	116 sessions 252 hrs.	150 sessions 300 hrs.
Additional Certified Firefighter & EMS Training (sessions/hours)	3 sessions 30 hrs.	32 sessions 183 hrs.	10 sessions 84 hrs.	50 sessions 308 hrs.

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 and as a vital community service.

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	\$ 96,533	\$ 138,557	\$ 202,751	\$ 202,751	\$ 219,339	\$ 16,588	8.18%
40120	Temporary Wages	6,153	4,220	18,849	18,849	15,828	(3,021)	-16.03%
40130	Overtime Wages	-	-	9,148	9,148	9,930	782	8.55%
40210	FICA	8,296	11,596	19,393	19,393	21,064	1,671	8.62%
40221	PERS	32,471	42,456	47,701	47,701	51,608	3,907	8.19%
40321	Health Insurance	35,901	53,469	95,400	95,400	98,280	2,880	3.02%
40322	Life Insurance	132	195	314	314	338	24	7.64%
40410	Leave	12,994	17,177	22,735	22,735	26,770	4,035	17.75%
	Total: Personnel	192,480	267,670	416,291	416,291	443,157	26,866	6.45%
Supplies								
42120	Computer Software	-	-	321	321	500	179	55.76%
42210	Operating Supplies	813	1,938	4,250	3,750	3,750	(500)	-11.76%
42220	Fire/Medical/Rescue Supplies	2,150	2,440	4,170	4,170	3,670	(500)	-11.99%
42230	Fuel, Oils and Lubricants	1,880	2,548	5,500	5,500	4,500	(1,000)	-18.18%
42250	Uniforms	411	1,266	2,315	2,315	2,315	-	0.00%
42263	Training Supplies	179	2,236	2,340	2,340	2,340	-	0.00%
42310	Repair/Maintenance Supplies	166	1,481	2,500	2,500	2,500	-	0.00%
42360	Motor Vehicle Supplies	60	2,626	3,000	3,500	3,000	-	0.00%
42410	Small Tools & Minor Equipment	1,144	999	1,122	1,122	1,100	(22)	-1.96%
	Total: Supplies	6,803	15,534	25,518	25,518	23,675	(1,843)	-7.22%
Services								
43011	Contractual Services	15,562	15,533	23,632	30,411	24,713	1,081	4.57%
43014	Physical Examinations	1,659	-	11,000	11,000	11,000	-	0.00%
43019	Software Licensing	4,036	4,336	4,585	4,635	4,585	-	0.00%
43110	Communications	7,610	6,228	9,000	9,000	8,500	(500)	-5.56%
43140	Postage and Freight	15	35	100	100	100	-	0.00%
43210	Transportation/Subsistence	841	1,632	2,750	2,750	3,550	800	29.09%
43220	Car Allowance	-	3	-	-	-	-	-
43260	Training	450	1,803	975	975	1,475	500	51.28%
43510	Insurance/Litigation Fund Premiums	36,274	21,123	29,771	29,771	45,571	15,800	53.07%
43610	Utilities	33,941	42,420	48,000	48,000	45,000	(3,000)	-6.25%
43720	Equipment Maintenance	969	3,386	13,450	13,392	12,815	(635)	-4.72%
43750	Vehicle Maintenance	4,260	1,559	15,000	70,001	15,000	-	0.00%
43780	Buildings/Ground Maintenance	5,015	10,808	19,000	19,000	18,000	(1,000)	-5.26%
43810	Rents & Operating Leases	92	100	102	110	420	318	311.76%
43920	Dues and Subscriptions	610	2,052	2,895	2,895	2,895	-	0.00%
	Total: Services	111,334	111,018	180,260	242,040	193,624	13,364	7.41%
Capital Outlay								
48514	Major Fire Fighting/Rescue Equipment	-	-	-	28,650	-	-	-
48750	Minor Medical Equipment	1,877	4,694	1,000	1,000	2,684	1,684	168.40%
48760	Minor Fire Fighting Equipment	6,545	-	5,486	9,808	7,366	1,880	34.27%
	Total: Capital Outlay	8,422	4,694	6,486	39,458	10,050	3,564	54.95%
Transfers								
50264	911 Communications	8,182	10,432	11,114	11,114	8,156	(2,958)	-26.62%
50342	Bear Creek Debt Service	95,160	86,059	84,323	84,323	86,931	2,608	3.09%
50442	Bear Creek Capital Projects	100,000	250,000	290,000	272,131	300,000	10,000	3.45%
	Total: Transfers	203,342	346,491	385,437	367,568	395,087	9,650	2.50%

Kenai Peninsula Borough Budget Detail

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	7,974	9,634	15,714	15,763	16,763	1,049	6.68%
Total: Interdepartmental Charges	7,974	9,634	15,714	15,763	16,763	1,049	6.68%
Department Total	\$ 530,355	\$ 755,041	\$ 1,029,706	\$ 1,106,638	\$ 1,082,356	\$ 52,650	5.11%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Fire Chief and 2 Firefighter Technicians (.25 of the Fire Chief and .25 of one of the Fire Technician are reimbursed through contract agreement with EPHESA).

40120 Temporary Wages. Decreased amount for seasonal wages.

42210 Operating Supplies. Reduced to reflect a more accurate value of annual operating supplies usage.

42220 Fire/Medical/Rescue Supplies. Reduced to reflect a more accurate value of annual Fire/Medical/Rescue supplies.

42230 Fuel, Oils, & Lubricants. Reduced to reflect a more accurate value for fuel usage.

43011 Contractual Services. Increase due to higher Medical Director costs. Medical director's program (\$15,813), on-call maintenance and vehicle/small engine maintenance (\$5,000), out-of-state background checks and DMV checks on perspective employees (\$500), air quality testing for SCBA compressor (\$500), EMT I/Bridge course (\$2,400), and embroidery services for uniforms (\$500).

43210 Transportation & Subsistence. Increased to cover cost of lodging for sending a volunteer to the Firefighters Conference for training and to cover the cost of the annual awards banquet meal (\$1,100). Quarterly medical director run review & leadership meetings (\$350), administrative travel and per diem to Soldotna for budget, dispatch, and service area-related meetings (\$1,450), and meal allowance for volunteers on long-term incidents and in-house courses (\$650).

43260 Training. Increased to cover costs of sending a volunteer to the Firefighters Conference for training.

43510 Insurance and Litigation Fund Premiums. Increase due to personnel changes that influenced premiums. Premiums are for coverage of workman's compensation, property, liability, and other insurance.

43610 Utilities. Reduced, we expect lower annual utilities expenditures.

43810 Rents & Operating Leases. Increased to cover rental for annual banquet venue.

48750 Minor Medical Equipment. Increased to cover 10% match for the purchase of a LUCAS CPR Device under the Code Blue Grant (\$2,184). Purchase of EMS gear for EMS-only calls. (\$500).

48760 Minor Firefighting/Rescue Equipment. Purchase two sets of structural firefighting gear (\$3,500 each) and 10% Match for Volunteer Firefighters Assistance Grant (\$366).

50264 Transfer to 911 Communications. To cover charges from E911 for the cost of operating the E911 dispatch center in Soldotna (\$11,114).

50342 Transfer Bear Creek Fire 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 (\$86,931).

50442 Transfer Bear Creek 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 FY2024 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

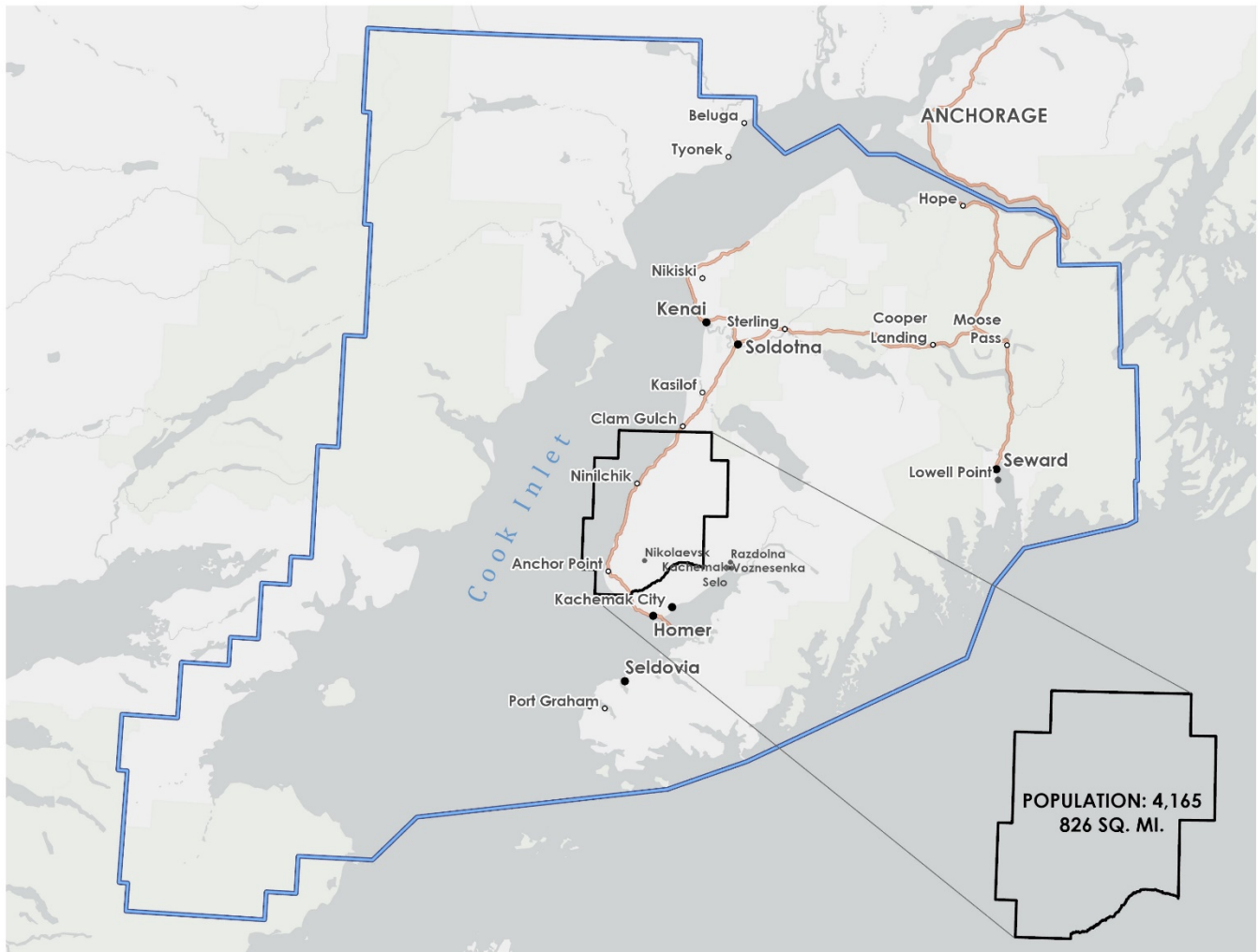
For capital projects information of this department - See the Capital Projects section - Pages 350-351,355,366,399

Western Emergency Service Area

Originally established in October 1983, and expanded 612 square miles to include the Ninilchik area in February 2021, this service area provides fire protection and emergency services in the Anchor Point, Ninilchik, Happy Valley, Clam Gulch, Nikolaevsk and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Seward Highway, Oil Well Road, and the majority of the North Fork Loop. The department is staffed by 10 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 five engine/pumpers (one of which are housed in the satellite station in Nikolaevsk Village), one rescue truck, five pumper/tenders, five ALS ambulances (one of which is housed in the satellite station in Nikolaevsk Village), one ladder truck, three commend vehicles, six utility vehicles (one of which is housed in the Nikolaevsk station), two wildland brush truck, and two UTVs for wildland and beach access.

The major source of revenue is property tax. The mill rate is 2.95 mills for fiscal year 2024.



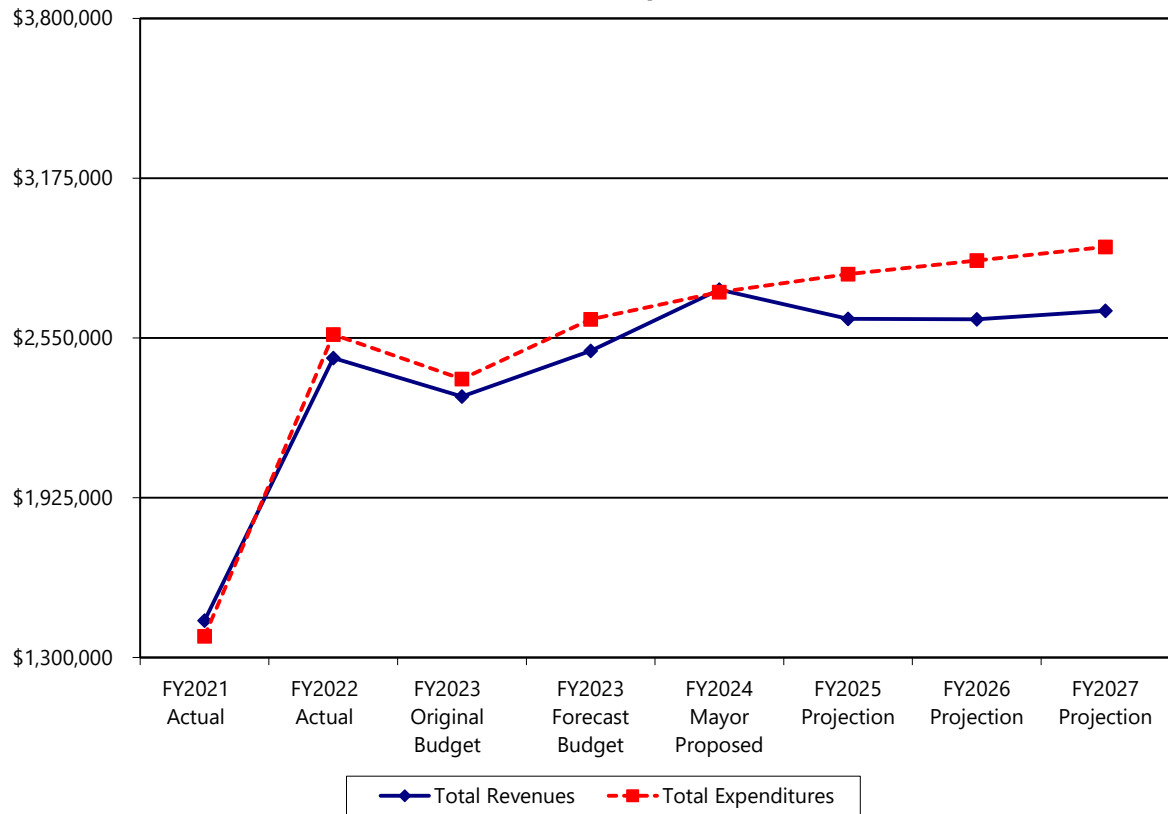
Board Members

Cherie Richter
Dawson Slaughter
Katheryn Lopeman
Katherine Covey
Janice Nofziger
Chief: Jon Marsh

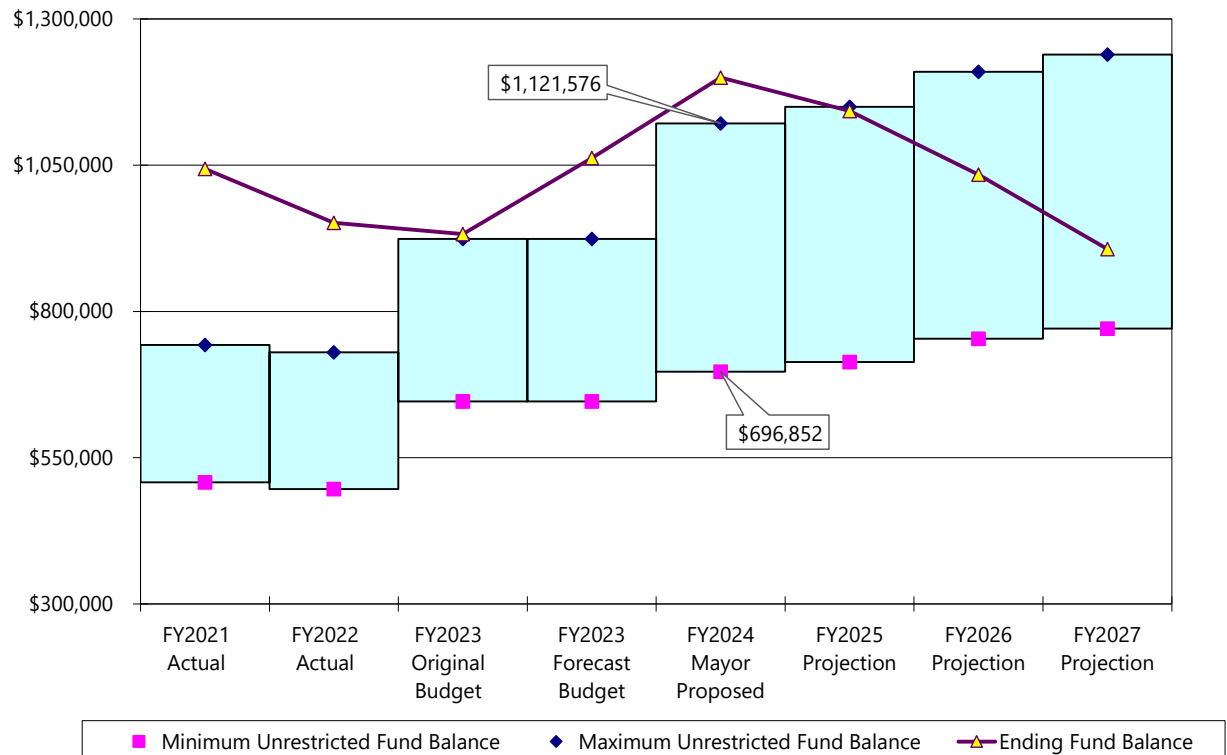
Fund: 209 Western Emergency Service Area - Budget Projection

Fund Budget:					FY2023	FY2023	FY2024									
					Original	Forecast	Mayor	FY2025	FY2026	FY2027						
	FY2021	Actual	FY2022	Actual	Budget	Budget	Proposed	Projection	Projection	Projection						
Taxable Value (000's)																
Real		241,239		418,695		430,620		431,395		486,246		491,108		496,019		505,939
Personal		27,896		48,751		48,826		49,042		49,532		50,027		50,527		50,527
Oil & Gas (AS 43.56)		162,153		229,854		242,881		242,881		253,206		245,610		238,242		238,242
		431,288		697,300		697,132		697,132		788,984		786,745		784,788		794,708
Mill Rate																
		2.85		2.95		2.95		2.95		2.95		2.95		2.95		2.95
Revenues:																
Property Taxes																
Real	\$	683,774	\$	1,225,659	\$	1,270,329	\$	1,270,329	\$	1,434,426	\$	1,448,769	\$	1,463,256	\$	1,492,520
Personal		79,490		144,767		141,156		141,156		143,197		144,628		146,074		146,074
Oil & Gas (AS 43.56)		462,137		678,068		716,499		716,499		746,958		724,550		702,814		702,814
Interest		3,379		6,801		3,447		3,447		6,937		6,972		7,007		7,042
Flat Tax		5,570		10,616		3,401		3,401		3,401		3,418		3,435		3,452
Motor Vehicle Tax		11,030		14,448		10,664		10,664		12,739		12,994		13,254		13,519
Total Property Taxes		1,245,380		2,080,359		2,145,496		2,145,496		2,347,658		2,341,331		2,335,840		2,365,421
Federal Revenues		7,512		151,807		-		145,589		-		-		-		-
State Revenues		41,213		65,556		-		28,978		-		-		-		-
Interest Earnings		3,751		(41,256)		18,235		18,235		21,246		23,997		22,857		20,682
Other Revenue		146,414		214,911		157,000		160,950		370,254		259,570		264,761		270,056
Total Revenues		1,444,270		2,471,377		2,320,731		2,499,248		2,739,158		2,624,898		2,623,458		2,656,159
Expenditures:																
Personnel		805,222		1,495,512		1,512,563		1,512,563		1,809,122		1,863,396		1,900,664		1,938,677
Supplies		93,650		115,217		135,805		135,805		154,000		157,080		160,222		163,426
Services		227,547		310,805		329,066		458,743		420,804		429,220		437,804		446,560
Capital Outlay		111,114		131,311		129,854		182,559		109,804		110,902		112,011		113,131
Interdepartmental Charges		30,772		53,281		51,862		54,179		61,523		64,015		65,268		66,545
Total Expenditures		1,268,305		2,106,126		2,159,150		2,343,849		2,555,253		2,624,613		2,675,969		2,728,339
Operating Transfers To:																
Special Revenue Fund		15,220		23,040		21,119		21,119		31,167		32,414		33,711		35,059
Capital Projects Fund		100,000		434,221		165,000		165,000		50,000		50,000		50,000		50,000
Land Trust Investment Fund		-		-		44,400		92,959		92,959		92,959		92,959		92,959
Total Operating Transfers		115,220		457,261		230,519		279,078		174,126		175,373		176,670		178,018
Total Expenditures and Operating Transfers																
		1,383,525		2,563,387		2,389,669		2,622,927		2,729,379		2,799,986		2,852,639		2,906,357
Net Results From Operations		60,745		(92,010)		(68,938)		(123,679)		9,779		(175,088)		(229,181)		(250,198)
Projected Lapse		-		-		49,626		234,385		127,763		118,108		120,419		122,775
Change in Fund Balance		60,745		(92,010)		(19,312)		110,706		137,542		(56,980)		(108,762)		(127,423)
Beginning Fund Balance		982,854		1,043,599		951,589		951,589		1,062,295		1,199,837		1,142,857		1,034,095
Ending Fund Balance	\$	1,043,599	\$	951,589	\$	932,277	\$	1,062,295	\$	1,199,837	\$	1,142,857	\$	1,034,095	\$	906,672

Western Emergency Service Area Revenues and Expenditures



Western Emergency Service Area Ending Fund Balance



Department Function

Fund 209

Western Emergency Service Area

Dept 51410

Mission

Western Emergency Services is committed to meeting the needs and exceeding 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

Western Emergency Service Area is responsible for providing fire suppression and rescue for protection of life and property and emergency medical services to an 826 square mile area which includes Anchor Point, Ninilchik, Happy Valley, Clam Gulch, Nikolaevsk, and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Sterling Highway and Oil Well Road, and the majority of the North Fork Loop.

Major Long-Term Issues and Concerns:

- Continued volunteer recruitment and retention.
- Obtaining funds to replace aging apparatus and utility vehicles. Current revenue does not support any realistic replacement plan without significant grant funding.
- Construction of a new station in Happy Valley to address a 10-mile stretch along the Sterling Highway in between Ninilchik and Anchor Point that are not within 5 miles of a station.
- Obtaining funding for the renovation and expansion of Station 3 in Anchor Point.
- Meeting minimum staffing requirement of 2 per station, to continue decreased response times.
- Secure funding for live-fire training facility within the service area.

FY2023 Accomplishments:

- Attained an ISO (Insurance Services Office) rating of 5 for all property within 5 miles of a station, resulting in a significant improvement to 3,660 parcels.
- Purchased building currently leased to house ladder truck and land adjacent to the Anchor Point station for future expansion.
- Made improvements to additional building acquired in above purchase to use as a training center.
- Increased EMS level of service for all career line staff to AEMT or paramedic.
- Replaced 4 cardiac monitor defibrillators to standardize all six monitors between stations.
- Completion of Fire Service Instructor and Fire Officer state certification for all career staff.
- Addition of heavy-duty mobile truck lift to increase the capabilities of the service area mechanic.
- Implementation of the Supplemental Emergency Medical Transport (SEMT), federal reimbursement program for additional uncompensated fees for ambulance service.
- Established a recall policy to maintain minimum staffing for Station 1 and 3.

FY2024 New Initiatives:

- Increase staffing to provide minimum response capabilities.
- Continue to implement Knox rapid access system for commercial properties and businesses.
- Continue to review all existing incident preplans and, complete new preplans for all commercial properties in the newly expanded service area.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	10	10	10	10

Priority: Public Safety

Goal: Provide the highest level of fire and emergency medical training and certifications for department members.

Objective: Continue with ongoing, quality training to meet State of Alaska fire and EMS training standards.

Measures: Certification and qualifications of employees and volunteer members.

Department Personnel	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
EMS Trained	34	33	29	30
Fire Trained	38	31	30	30
Total Responders Available	48	42	37	40

Department Function

Fund 209

Western Emergency Service Area - Continued

Dept 51410

Certified First Responders	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Emergency Trauma Technician	1	2	2	2
Emergency Medical Technician 1	11	14	10	12
Emergency Medical Technician 2	2	3	4	6
Emergency Medical Technician 3	7	7	5	6
Advanced Emergency Medical Technician	0	5	5	5
Mobile Intensive Care Paramedic	1	6	5	5
Exterior Firefighter/FFI/FFII	21	34	31	35
Certified Fire Investigator	2	2	2	2
Alaska Fire Service Instructor 1	3	9	12	12
Alaska Fire Service Instructor 2	3	3	3	3
Live Fire Instructor	2	3	3	3
ETT/EMT Instructor	3	6	6	8

Priority: 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.

Call Volume by Calendar Year	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Projected
Fires (Buildings, Vehicles, Wildland)	30	39	41	43
Overpressure Rupture, Explosion, Overheat (no fire)	0	0	2	2
Emergency Medical Services & Rescue	210	449	385	440
Hazardous Conditions	6	14	5	15
Service Calls (Public, Smoke Odor, Standby)	3	11	49	70
Good Intent Calls (Cancelled, Nothing Found)	29	43	69	45
False Alarms	6	6	7	10
Total Call Volume	283	562	556	625
Total Ambulance Transports	149	316	284	340
Fire Responder Average	12	10	8	12
EMS Responder Average	4	3	3	4
Annual Fire Loss	\$301,500	\$1,216,550	\$2,389,669	\$700,000

Note: CY2021 Actual includes Anchor Point Emergency Services and Ninilchik Emergency Services combined due to the expansion of the service area.

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Western Emergency Service Area

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 371,344	\$ 651,386	\$ 695,439	\$ 695,439	\$ 752,569	\$ 57,130	8.21%
40111	Special Pay	1,642	7,674	5,558	5,558	8,639	3,081	55.43%
40120	Temporary Wages	41,157	70,345	119,472	119,472	146,406	26,934	22.54%
40130	Overtime Wages	42,992	123,525	65,762	65,762	187,936	122,174	185.78%
40131	FLSA Overtime Wages	2,289	13,566	15,385	15,385	20,345	4,960	32.24%
40210	FICA	37,716	71,881	76,163	76,163	95,255	19,092	25.07%
40221	PERS	134,703	243,987	174,933	174,933	216,480	41,547	23.75%
40321	Health Insurance	126,348	219,732	286,200	286,200	264,580	(21,620)	-7.55%
40322	Life Insurance	522	939	1,078	1,078	1,164	86	7.98%
40410	Leave	46,489	92,477	72,573	72,573	115,748	43,175	59.49%
40511	Other Benefits	20	-	-	-	-	-	-
Total: Personnel		805,222	1,495,512	1,512,563	1,512,563	1,809,122	296,559	19.61%
Supplies								
42120	Computer Software	5,050	409	1,200	1,200	1,200	-	0.00%
42210	Operating Supplies	8,493	11,533	21,539	15,840	25,000	3,461	16.07%
42220	Fire/Medical/Rescue Supplies	25,584	26,965	28,660	35,059	33,000	4,340	15.14%
42230	Fuel, Oils and Lubricants	17,334	31,987	28,063	33,063	33,000	4,937	17.59%
42250	Uniforms	12,866	14,798	12,000	12,000	15,000	3,000	25.00%
42263	Training Supplies	2,871	5,583	8,000	6,500	8,000	-	0.00%
42310	Repair/Maintenance Supplies	1,883	1,438	9,500	6,800	9,500	-	0.00%
42360	Motor Vehicle Supplies	10,279	11,813	17,543	17,543	20,000	2,457	14.01%
42410	Small Tools & Minor Equipment	9,290	10,691	9,300	7,800	9,300	-	0.00%
Total: Supplies		93,650	115,217	135,805	135,805	154,000	18,195	13.40%
Services								
43011	Contractual Services	35,502	38,180	53,735	179,061	57,285	3,550	6.61%
43014	Physical Examinations	13,424	18,600	25,038	20,959	25,038	-	0.00%
43019	Software Licensing	23,694	19,292	25,620	25,620	26,810	1,190	4.64%
43110	Communications	17,318	28,438	31,874	31,874	30,974	(900)	-2.82%
43140	Postage and Freight	137	-	300	300	300	-	0.00%
43210	Transport/Subsistence	12,563	6,184	17,381	17,381	19,099	1,718	9.88%
43220	Car Allowance	-	4,246	-	-	-	-	-
43260	Training	2,390	-	9,050	6,010	21,300	12,250	135.36%
43310	Advertising	-	-	200	200	200	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance/Litigation Fund Premiums	62,539	73,935	85,280	85,280	121,278	35,998	42.21%
43610	Utilities	28,482	46,711	36,113	36,113	42,500	6,387	17.69%
43720	Equipment Maintenance	2,264	603	12,400	18,551	24,900	12,500	100.81%
43750	Vehicle Maintenance	770	33,553	15,000	12,539	15,000	-	0.00%
43780	Buildings/Grounds Maintenance	6,040	36,623	14,000	14,000	31,500	17,500	125.00%
43810	Rents and Operating Leases	20,816	1,565	-	7,780	1,450	1,450	-
43920	Dues and Subscriptions	1,608	2,875	2,975	2,975	3,070	95	3.19%
Total: Services		227,547	310,805	329,066	458,743	420,804	91,738	27.88%
Capital Outlay								
48120	Major Office Equipment	-	8,475	-	-	-	-	-
48311	Major Machinery and Equipment	-	-	-	16,915	17,000	17,000	-
48514	Major Fire Fighting/Rescue Equipment	-	-	5,000	41,922	15,000	10,000	200.00%
48515	Major Medical Equipment	18,638	41,528	2,404	2,404	2,404	-	0.00%
48710	Minor Office Equipment	32,572	7,240	13,300	11,385	3,000	(10,300)	-77.44%
48720	Minor Office Furniture	2,970	2,407	-	-	14,200	14,200	-
48740	Minor Machinery & Equipment	-	-	1,150	4,934	3,150	2,000	173.91%
48750	Minor Medical Equipment	825	10,094	14,200	14,200	6,900	(7,300)	-51.41%
48755	Minor Recreation Equipment	6,407	7,598	-	-	-	-	-
48760	Minor Fire Fighting/Rescue Equipment	49,702	53,969	93,800	90,799	48,150	(45,650)	-48.67%
Total: Capital Outlay		111,114	131,311	129,854	182,559	109,804	(20,050)	-15.44%
Transfers								
50264	911 Communications	15,220	23,040	21,119	21,119	31,167	10,048	47.58%
50252	Loan Payment - Land Acquisition	-	-	44,400	92,959	92,959	48,559	109.37%
50444	Western Emergency Capital Projects	100,000	434,221	165,000	165,000	50,000	(115,000)	-69.70%
Total: Transfers		115,220	457,261	230,519	279,078	174,126	(56,393)	-24.46%

Kenai Peninsula Borough Budget Detail

Fund 209

Department 51410 - Western Emergency Service Area - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(243)	-	(800)	(800)	(800)	-	-
61990 Admin Service Fee	31,015	53,281	52,662	54,979	62,323	9,661	18.35%
Total: Interdepartmental Charges	30,772	53,281	51,862	54,179	61,523	9,661	18.63%
Department Total	\$ 1,383,525	\$ 2,563,387	\$ 2,389,669	\$ 2,622,927	\$ 2,729,379	\$ 339,710	14.22%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief , 2 Captains, 4 Firefighters, 1 Firefighter Technician, and 1 Mechanic.

Reclassified: Assistant Chief to a Captain

Reclassified: Firefighter to a Captain

40120 Temporary Wages. Decreased due to reduction in volunteer stipends.

42210 Operating supplies. Increased due to rising cost of supplies.

42220 Fire/Medical/Rescue Supplies. Increase for additional medical supplies and increased costs.

42230 Fuel, Oils, and Lubricants. Increased for rising fuel costs.

42250 Uniforms. Increased for additional staff.

43011 Contractual Services. Medical director contract (\$14,935), annual ground ladder, aerial, and pump testing (\$8,700), O2 cylinder maintenance (\$1,500), ambulance billing service (\$7,500), drug disposal services (\$750), annual appreciation, training & retention banquet (\$5,000), medical equipment service contract (\$13,700), compressor service contract (\$3,000), background checks (\$1,200), and Embroidery/sewing repair service (\$1,000).

43019 Software Licensing. Security cameras software (\$700), fire/ems records management software (\$4,500), pediatric guide and protocol software (\$2,200), training maintenance database software (\$7,500), vehicle diagnostic software (\$1,800), vehicle maintenance & equipment inventory supply software (\$4,500), EMS evaluation software (\$1,200), CAD interface software (\$3,200), dispatch alerting software (\$660), and video conferencing license (\$550).

43110 Communications. Reduced cell phone stipend due to position reclassification (\$900).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage, Alaska State Firefighter Conference and Fire Chief Summit in Juneau.

43260 Training. Alaska State Firefighter conference, EMS Symposium, annual training for EMT, Firefighter and Haz-Mat Ops classes, and Fire Chief's Conference, Paramedic School.

43510 Insurance Premium. Premiums for coverage for workman's compensation, property, liability, and other insurance.

43610 Utilities. Increased due to acquisition of additional property.

43720 Equipment Maintenance. SCBA testing cylinder hydrotesting (\$9,000), Konica Minolta (\$2,900), and radio maintenance (\$13,000).

43780 Building/Grounds Maintenance. Increased to replace signage at all 3 stations (\$17,500).

43920 Dues and Subscriptions. International, Alaska and Local Association memberships for Fire Chiefs and other fire/EMS related miscellaneous memberships, dues, licensing and subscriptions.

48311 Machinery & Equipment. Medical oxygen cascade system (one time purchase) (\$17,000).

48514 Firefighting/Rescue Equipment. Hydraulic ram package (\$15,000).

48515 Medical Equipment. Match for Code Blue Grant (\$2,404).

48710 Minor Office Equipment. Communication equipment replacement for items that become damaged beyond repair (\$3,000).

48720 Minor Office Furniture. 8 Recliners (\$1,200 ea.), 4 Lockers (\$1,150 ea.).

48740 Minor Machines & Equipment. Dishwasher (\$1,000), Oven/Stove (\$1,000), Miscellaneous replacement of minor equipment (\$1,150).

48750 Minor Medical Equipment. Portable suction units (\$3,400), Miscellaneous medical equipment (\$3,500).

48760 Minor Fire Fighting Equipment. 8 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$40,000), VFA grant matching funds (\$650), chainsaws (\$4,000), and miscellaneous minor fire equipment that may become damaged during use (\$3,500).

50252 Loan Payment to LTIF Fund-Land Acquisition. Annual Payment to LTIF for Land acquisition (\$92,959), payment 2 of 10.

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 FY2024 amount 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 350-351,367

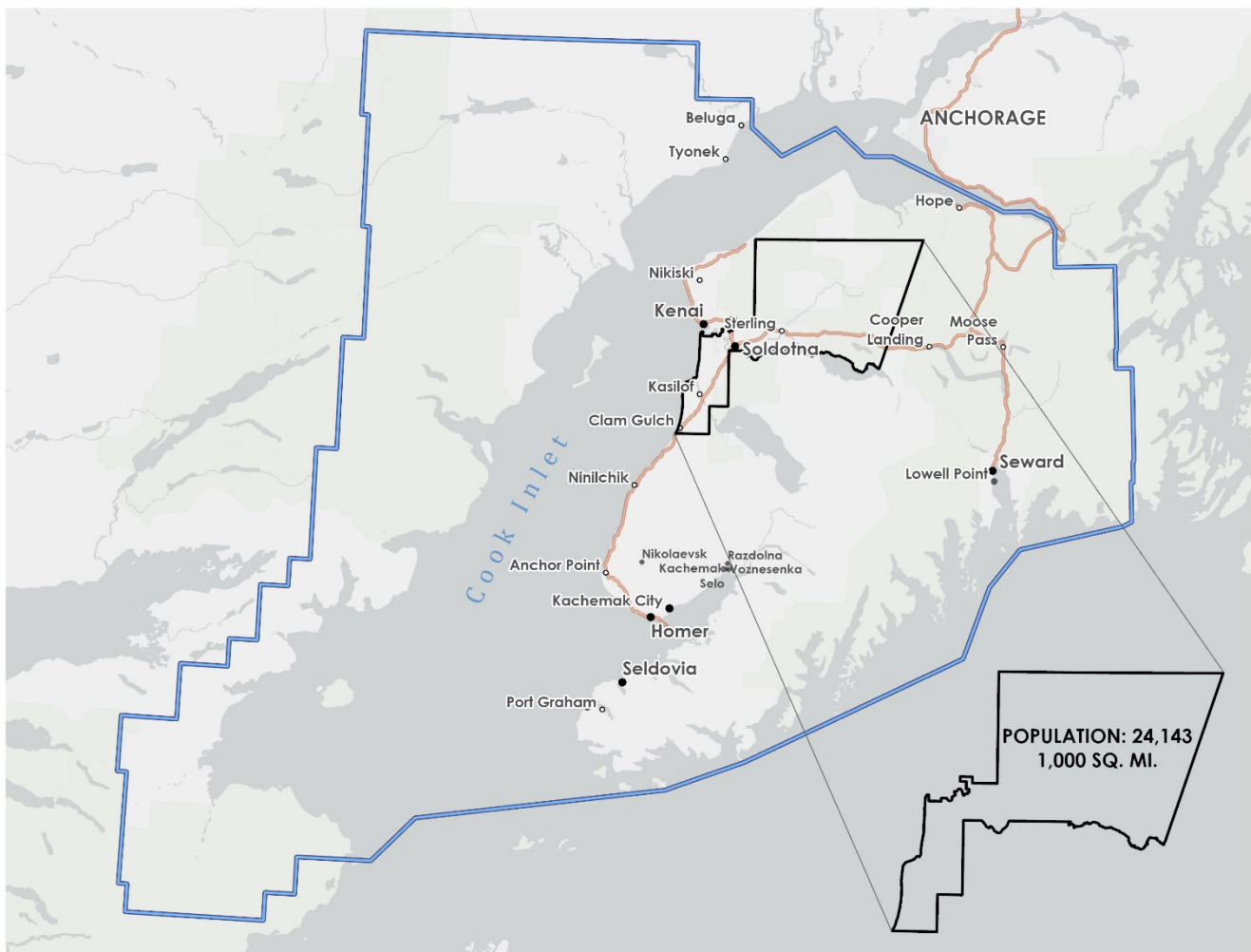
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Central Emergency Service Area

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 49 permanent employees and 30 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

The mill levy for the service area is proposed at 3.21 for fiscal year 2024. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

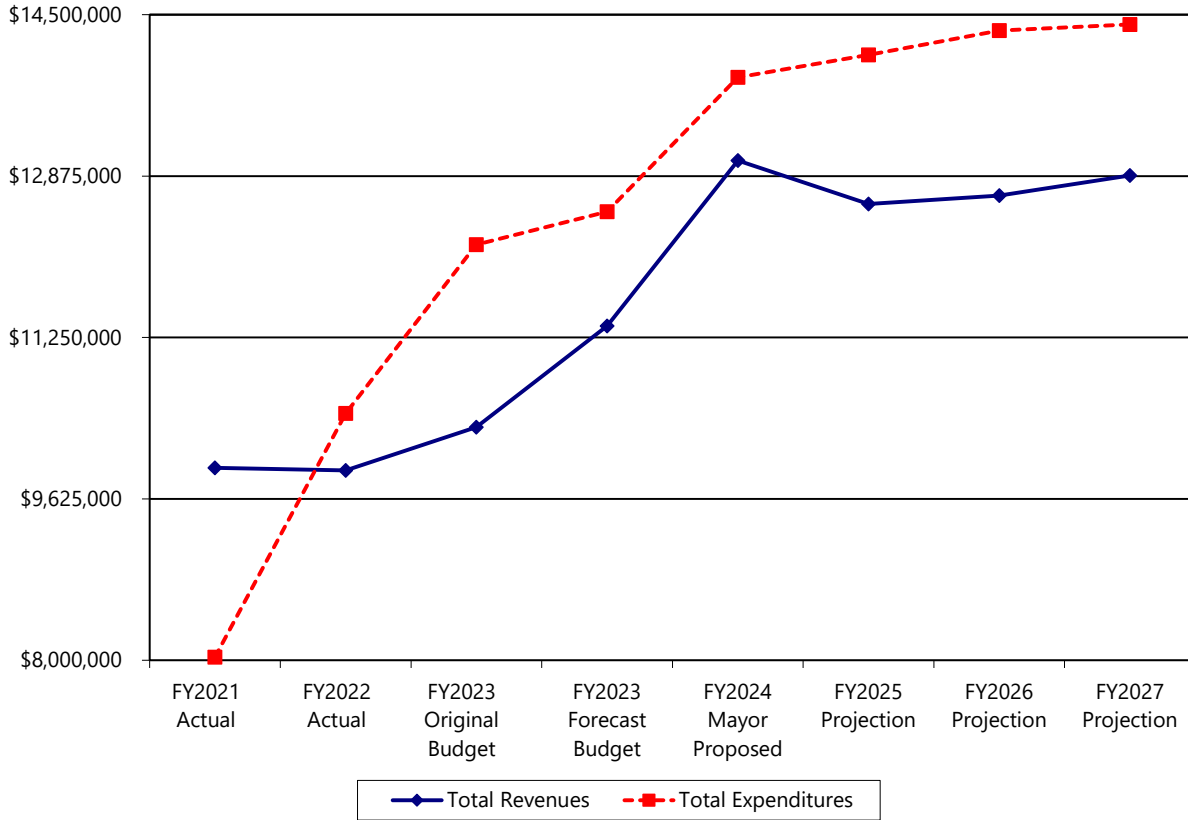
Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Fire Chief: Roy Browning

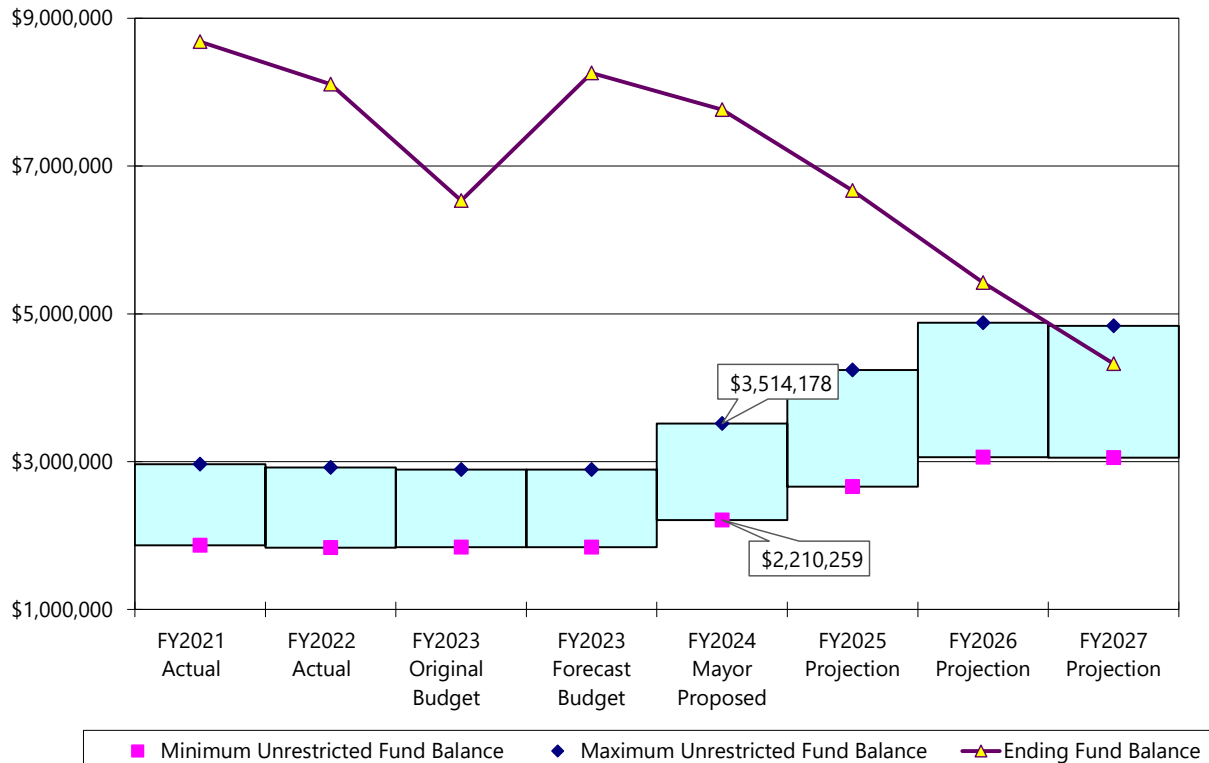
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,787,832	2,823,339	2,963,021	2,967,619	3,267,107	3,299,778	3,332,776	3,399,432
Personal	118,707	120,622	114,911	119,859	121,058	122,269	123,492	124,727
Oil & Gas (AS 43.56)	114,987	118,107	128,141	128,141	128,233	124,386	120,654	120,654
	3,021,526	3,062,068	3,206,073	3,215,619	3,516,398	3,546,433	3,576,922	3,644,813
Mill Rate	2.85	2.85	2.85	2.85	3.21	3.21	3.21	3.21
Revenues:								
Property Taxes								
Real	\$ 7,913,642	\$ 8,003,633	\$ 8,444,610	\$ 8,444,610	\$ 10,487,413	\$ 10,592,287	\$ 10,698,211	\$ 10,912,177
Personal	338,601	347,093	320,946	320,946	380,824	384,634	384,634	384,634
Oil & Gas (AS 43.56)	327,713	336,105	365,202	365,202	411,628	399,279	387,299	387,299
Interest	21,534	21,536	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	63,716	62,337	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	130,244	116,861	129,394	129,394	123,553	126,024	128,544	131,115
Total Property Taxes	8,795,450	8,887,565	9,331,880	9,331,880	11,475,146	11,575,387	11,673,314	11,891,344
Federal Revenues	1,507	-	-	-	-	-	-	-
State Revenues	320,279	319,344	-	-	-	-	-	-
Interest Earnings	24,860	(276,544)	161,391	161,391	165,177	155,265	133,366	108,459
Other Revenue	788,315	973,706	846,000	1,865,000	1,381,000	854,460	863,005	871,635
Total Revenues	9,930,411	9,904,071	10,339,271	11,358,271	13,021,323	12,585,112	12,669,685	12,871,438
Operating Transfers From:								
Special Revenue Fund	7,512	7,443	7,346	7,346	9,783	9,538	9,638	9,823
Total Operating Transfers	7,512	7,443	7,346	7,346	9,783	9,538	9,638	9,823
Total Revenues and Operating Transfers	9,937,923	9,911,514	10,346,617	11,365,617	13,031,106	12,594,650	12,679,323	12,881,261
Expenditures:								
Personnel	5,138,880	6,819,835	8,025,744	8,025,744	8,950,927	9,129,946	9,312,545	9,498,796
Supplies	284,925	345,217	477,828	475,343	521,698	532,132	542,775	553,631
Services	997,941	1,026,769	1,314,990	1,344,042	1,413,325	1,441,592	1,470,424	1,499,832
Capital Outlay	116,911	189,253	309,224	400,446	220,640	225,053	227,304	229,577
Interdepartmental Charges	175,988	199,996	253,195	253,243	277,665	283,218	288,826	294,546
Total Expenditures	6,714,645	8,581,070	10,380,981	10,498,818	11,384,255	11,611,941	11,841,874	12,076,382
Operating Transfers To:								
Special Revenue Fund	146,632	133,395	131,208	131,208	148,690	154,638	160,824	167,257
Capital Projects Fund	600,000	1,200,000	1,100,000	1,100,000	700,000	700,000	700,000	700,000
Debt Service Fund	571,062	571,062	571,563	785,330	1,635,313	1,629,438	1,636,438	1,458,013
Total Operating Transfers	1,317,694	1,904,457	1,802,771	2,016,538	2,484,003	2,484,076	2,497,262	2,325,270
Total Expenditures and Operating Transfers	8,032,339	10,485,527	12,183,752	12,515,356	13,868,258	14,096,017	14,339,136	14,401,652
Net Results From Operations	1,905,584	(574,013)	(1,837,135)	(1,149,739)	(837,152)	(1,501,367)	(1,659,813)	(1,520,391)
Projected Lapse	-	-	260,847	1,299,844	341,528	406,418	414,466	422,673
Change in fund balance	1,905,584	(574,013)	(1,576,288)	150,105	(495,624)	(1,094,949)	(1,245,347)	(1,097,718)
Beginning Fund Balance	6,777,174	8,682,758	8,108,745	8,108,745	8,258,850	7,763,226	6,668,277	5,422,930
Ending Fund Balance	\$ 8,682,758	\$ 8,108,745	\$ 6,532,457	\$ 8,258,850	\$ 7,763,226	\$ 6,668,277	\$ 5,422,930	\$ 4,325,212

Central Emergency Services Revenues and Expenditures



Central Emergency Services Ending Fund Balance



Department Function

Fund 211

Central Emergency Service Area

Dept 51610

Mission

"Central Emergency Services is dedicated to protecting the lives and property of our community and visitors by providing professional emergency services through incident response, training, public education and fire prevention."

Teamwork-Integrity-Dedication-Pride

Program Description:

- CES serves a population of 24,143 citizens within a 1,000 square mile service area.
- CES operates four staffed stations and one part-time/volunteer staffed stations, as well as two fill site stations.
- Staffing consists of 46 career, 3 support, and 30 volunteer personnel.

Major Long-Term Issues and Concerns:

- Finalize design and bid construction for the new Soldotna fire station to deliver emergency services to the community.
- Meeting the needs of training, staffing and succession planning for the service area.
- Staffing all Stations full-time, supplemented with volunteers, with limited revenue.
- Address long term funding and alternative funding in order to maintain and deliver current levels of fire protection and emergency services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

FY2023 Accomplishments:

Administration:

- Completed land purchase for Fire Station #1 replacement.
- Debt issuance approved by service area voters for construction of Fire Station #1 replacement.
- Started 24-Hour full time staffing of the Funny River Fire Station, improving emergency response times for the community.
- Completed successful applications for FY2020 and FY2021 Supplemental Emergency Medical Transport (SEMT) reimbursement program to bring in revenue for uncompensated expenses of ambulance services.
- Replaced all portable radios, improving firefighter safety with reliable hands-free communication.
- Completed construction on the fire training site expansion, which will give fire department double the room for training scenarios.
- Fire Explorer Post established for youth ages 14-18 to give them exposure to a fire/EMS career and to gain leadership skills; as well as possible recruitment opportunities.

Operations/Training:

- Certified instructors for EMS simulation manikins, giving Paramedics and EMTs state of the art simulated experience to enhance skills for better patient care.
- Using our new Flow-MSP Pre-Planning software for updating pre-fire plans, the crews were able to accomplish 240 business plans. Allowing fire crews to have critical pre-plan data before arrival to assist in expediting emergency plans saving crucial time on scene for life saving and reduction of property damage.
- Alaska Firefighter 1 class delivered, having classes hosted by CES enhances recruitment and retention of volunteers.
- Alaska Fire Instructor 1 class delivered, creating more in-house state certified instructors, helping maintain state accreditations and reducing costs of outside training.
- Provided multiple certifications and trainings in house, including ETT, Firefighter 1, Fire Officer 1, Fire Apparatus Driver Operator and Certified Car Seat Technicians. Offering training in house ensures our personnel are trained to our standards and reduces overall training costs compared to external training.
- Took delivery and put into service two new response SUVs. This added equipment gives the service area reliable front-line equipment for the next ten years.

FY2024 New Initiatives:

- Work on full-time staffing options for Kasilof Station #6, giving our Kasilof residents the same staffing level as Kalifornsky Beach, Sterling and Funny River.
- Complete design work for Station #1 replacement and prepare for construction bid and completion of project within budget. This will improve emergency response capability and reduce costs by operating a multipurpose headquarters fire station.
- Continue work on Officer Development Program to improve morale, accountability and succession planning.
- Continue training site expansion project to include live fire car/pressurized vehicle props to improve training operations, increasing the skill level of personnel to deliver better services.
- Continue participation in the State SEMT program to see continued reimbursement of uncompensated EMS expenses. This program will bring additional revenue for ambulance transport costs.

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Full Time Staffing History	44	48	48	49
Volunteer Staffing History	25	23	30	30

Priority: 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)

EMS Response Time Analysis	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Average Response Time	7:04	7:17	7:15	7:15
% of Calls Under 8 Minute Response Time	75.64%	76.27%	75.00%	75.00%
% of Calls Advanced Life Support (ALS) Paramedic Response	96.74%	96.99%	95%	95%

Priority: 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.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (8 FTE's)	Engineers (18 FTE's)	Firefighters (16 FTE's)	Vols. (23)	FY2022 Totals	FY2023 Totals
Paramedic 2	15	-	5	4	1	-	10	12
Paramedic 1	10	-	-	4	8	1	12	13
Emergency Medical Technician 3	12	-	2	10	2	1	15	17
Emergency Medical Technician 2	4	-	-	2	-	1	3	3
Emergency Medical Technician 1	20	-	-	2	-	10	11	8
Emergency Trauma Technician	10	1	-	-	-	4	4	6
Alaska Fire Service Instructor 2	5	2	1	1	1	-	5	5
Alaska Fire Service Instructor 1	25	3	7	13	6	1	30	29
Alaska Fire Officer 1	20	3	7	5	1	2	18	20
Alaska Firefighter 2	48	3	7	21	6	1	46	41
Alaska Firefighter 1	60	3	7	20	12	11	53	58
Basic Firefighter	12	-	-	-	-	5	5	0
Dive Rescue Technician	9	-	3	5	1	-	9	9
Forestry Red Card	35	-	3	14	7	-	24	1
Alaska Fire Investigator Tech.	6	-	6	3	2	-	11	9
Alaska Certified Fire Investigator	5	1	1	1	1	-	4	3

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Priority: 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.

CES Annual NFPA Survey	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Fire (Buildings, Vehicles, Wildland)	62	69	70	70
Emergency Medical Service & Rescue	1,951	2,206	2,259	2,259
Explosions & Ruptures	-	1	4	4
Hazardous Conditions (Gas, CO, Electrical)	79	106	126	130
Service Calls (Lift Assist, Smoke Odor, Agency Stand-By)	445	420	364	375
Good Intent Call (Cancelled Call, Public Assist, Nothing Found)	92	252	230	250
False Alarm (Fire Alarm Malfunctions)	114	115	120	130
Average Response Times All Calls	7:31	8:13	8:00	8:00
Total	2,743	3,169	3,250	3,200
Annual Fire Loss (Property & Contents)	\$1,071,422	\$1,610,625	\$2,000,000	\$2,300,000

Commentary

With the fire station land purchased, the recent support of the CES Service Area voter's approval of the Soldotna Fire Station Replacement bond, planning is underway for construction of a new Headquarters Fire Station. Plans for combining the administration and the fire station operations into one building will improve emergency operations, and be more efficient and effective in saving overhead costs. With the 24-hour full-time staffing of the Funny River Fire Station in October of 2022, emergency response times were significantly improved for the community and the service area overall. This also aids in limiting resource draws from the core of the Soldotna area, providing better emergency coverage for all of CES.

CES will need to focus on training a younger workforce, improvement in training delivery and planning will reduce risk and ensure a properly trained workforce for response to the ever-rising demands for service. 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. CES continues to see a large increase in the number of simultaneous calls that occur. This will be a challenge for the organization moving forward. Efforts should be made in securing future grants, and plans to continue the balance of full-time minimum staffing of the Kasilof Fire Station #6, which currently is staffed part-time, providing the Kasilof residents the same staffing as the communities of Sterling, K-Beach, Funny River.

Kenai Peninsula Borough

Budget Detail

Fund 211

Department 51610 - Central Emergency Services

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 2,253,444	\$ 3,014,926	\$ 3,788,488	\$ 3,788,488	\$ 4,117,183	\$ 328,695	8.68%
40111	Special Pay	23,300	33,258	43,349	43,349	55,827	12,478	28.78%
40120	Temporary Wages	138,451	166,791	272,201	272,201	276,828	4,627	1.70%
40130	Overtime Wages	292,517	360,861	493,195	493,195	583,457	90,262	18.30%
40131	FLSA Overtime Wages	34,123	49,977	142,579	142,579	151,739	9,160	6.42%
40210	FICA	231,161	309,355	409,352	409,352	460,785	51,433	12.56%
40221	PERS	956,305	1,189,131	1,004,116	1,004,116	1,099,373	95,257	9.49%
40321	Health Insurance	799,793	1,079,840	1,399,200	1,399,200	1,474,200	75,000	5.36%
40322	Life Insurance	3,445	4,864	5,879	5,879	6,345	466	7.93%
40410	Leave	404,788	606,518	467,385	467,385	725,190	257,805	55.16%
40511	Other Benefits	1,553	4,314	-	-	-	-	-
Total: Personnel		5,138,880	6,819,835	8,025,744	8,025,744	8,950,927	925,183	11.53%
Supplies								
42120	Computer Software	394	1,118	900	900	3,150	2,250	250.00%
42210	Operating Supplies	20,439	18,819	39,260	39,260	42,310	3,050	7.77%
42220	Fire/Medical/Rescue Supplies	86,581	96,576	117,200	117,200	117,200	-	0.00%
42230	Fuel, Oils and Lubricants	59,432	95,659	103,500	103,500	126,420	22,920	22.14%
42250	Uniforms	18,103	21,571	40,568	40,568	42,568	2,000	4.93%
42263	Training Supplies	9,706	18,135	28,350	25,865	29,850	1,500	5.29%
42310	Repair/Maintenance Supplies	19,281	20,041	30,950	30,950	30,950	-	0.00%
42360	Motor Vehicle Supplies	50,365	52,087	86,300	86,300	87,800	1,500	1.74%
42410	Small Tools & Minor Equipment	20,624	21,211	30,800	30,800	41,450	10,650	34.58%
Total: Supplies		284,925	345,217	477,828	475,343	521,698	43,870	9.18%
Services								
43011	Contractual Services	176,978	182,538	221,680	250,160	224,566	2,886	1.30%
43014	Physical Examinations	87,228	60,948	56,340	56,340	56,340	-	0.00%
43015	Water/Air Sample Testing	-	332	360	1,303	1,500	1,140	316.67%
43019	Software Licensing	51,061	60,623	96,193	95,250	100,232	4,039	4.20%
43110	Communications	66,139	66,539	73,426	73,426	76,806	3,380	4.60%
43140	Postage and Freight	1,728	939	1,500	1,500	1,500	-	0.00%
43210	Transportation/Subsistence	13,581	15,080	65,016	65,016	65,912	896	1.38%
43260	Training	8,982	13,780	40,595	40,595	38,415	(2,180)	-5.37%
43310	Advertising	417	746	1,750	2,710	1,750	-	0.00%
43410	Printing	-	-	515	515	515	-	0.00%
43510	Insurance/Litigation Fund Premiums	357,180	372,455	380,609	380,609	498,237	117,628	30.91%
43610	Utilities	137,147	139,649	153,978	153,978	155,518	1,540	1.00%
43720	Equipment Maintenance	36,718	62,427	72,574	72,574	75,694	3,120	4.30%
43750	Vehicle Maintenance	5,210	12,106	14,700	14,700	14,700	-	0.00%
43780	Buildings/Grounds Maintenance	41,183	24,596	106,147	105,759	69,247	(36,900)	-34.76%
43810	Rents and Operating Leases	7,220	6,924	18,520	18,520	19,170	650	3.51%
43920	Dues and Subscriptions	7,169	7,087	11,087	11,087	13,223	2,136	19.27%
Total: Services		997,941	1,026,769	1,314,990	1,344,042	1,413,325	98,335	7.48%
Capital Outlay								
48311	Major Machinery & Equipment	6,302	43,282	18,254	18,642	-	(18,254)	-100.00%
48513	Major Recreational Equipment	-	-	8,482	-	-	(8,482)	-100.00%
48514	Major Fire Fighting/Rescue Equipment	-	14,545	25,200	56,457	-	(25,200)	-100.00%
48515	Major Medical Equipment	17,140	3,825	15,000	15,000	22,000	7,000	46.67%
48710	Minor Office Equipment	2,376	12,014	34,300	34,300	9,424	(24,876)	-72.52%
48720	Minor Office Furniture	274	6,169	12,000	12,000	12,000	-	0.00%
48740	Minor Machinery & Equipment	13,701	32,048	18,300	20,785	11,500	(6,800)	-37.16%
48750	Minor Medical Equipment	2,995	-	4,500	11,654	2,500	(2,000)	-44.44%
48755	Minor Recreation Equipment	-	-	-	8,482	-	-	-
48760	Minor Fire Fighting/Rescue Equipment	74,123	77,370	173,188	223,126	163,216	(9,972)	-5.76%
Total: Capital Outlay		116,911	189,253	309,224	400,446	220,640	(88,584)	-28.65%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50264 911 Communications	146,632	133,395	131,208	131,208	148,690	17,482	13.32%
50358 CES Debt Service	571,062	571,062	571,563	785,330	1,635,313	1,063,750	186.11%
50443 CES Capital Projects	600,000	1,200,000	1,100,000	1,100,000	700,000	(400,000)	-36.36%
Total: Transfers	1,317,694	1,904,457	1,802,771	2,016,538	2,484,003	681,232	37.79%
Interdepartmental Charges							
60000 Charges (To) From Other Dept's	-	(836)	-	-	-	-	-
60004 Mileage Ticket Credits	(1,712)	(477)	-	-	-	-	-
61990 Admin Service Fee	177,700	201,309	253,195	253,243	277,665	24,470	9.66%
Total: Interdepartmental Charges	175,988	199,996	253,195	253,243	277,665	24,470	9.66%
Department Total	\$ 8,032,339	\$ 10,485,527	\$ 12,183,752	\$ 12,515,356	\$ 13,868,258	\$ 1,684,506	13.83%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Training Officer, 1 Fire Marshal, 4 Senior Captains, 4 Captains, 33 Engineers-EMTs, 1 Fire Technician, 2 Mechanics, and 1 Administrative Assistants.

Added: 1 Mechanic

40130 Overtime Wages. Increase due to additional personnel, increased call-back, and to reflect true overtime costs.

42120 Computer Software. Adobe Pro update for all department computers.

42210 Operating Supplies. Increase to account for increased costs for computer toner, bottled water and shift calendars.

42230 Fuel, Oils, and Lubricants. Increase to account for higher fuel costs.

42410 Small Tools & Equipment. Increase for tools for new mechanic (\$10,000).

43011 Contractual Services. Medical director contract (\$127,487), ambulance billing (\$40,000), UL aerial, ladder testing (\$8,000), boat operations class instructor fees (\$7,380), paramedic refresher instructor fees (\$5,500), custodial services-OEM (\$8,400), drain haz-mat removal (\$4,000) bunker gear repair (\$2,800), medical director travel/training (\$2,024), vehicle towing (\$2,000), DEA drug disposal (\$750), background checks (\$800), annual bond audit fee (\$1,500), Image Trend live tech support (\$6,500), CLIA Liscense (\$2,500), and other miscellaneous small contracts (\$4,925).

43015 Water/Air Sampling. Baseline water testing for all stations with wells.

43019 Software Licensing. Increase for services for Fire Station Alerting (\$25,000), Fire records management software (\$24,448), fire building pre-plan software (\$600), fire scenario training software (\$495), pediatric guide software (\$1,785), Microsoft outlook software w/upgrades (\$3,194), scheduling software (\$4,200), security camera software (\$1,700), SOP software management (\$240), CAD Integration (split with 911, \$6,500) station encoder interface software (\$7,500), training maintenance database software (\$11,265), vehicle diagnostic software (\$1,500), Knox key sercure system (\$1,200), Sim Man trainer (\$1,575) vehicle maintenance equipment inventory supply software (\$7,900), meeting software Zoom (\$780), Ambulance Diagnostics (\$50), and Survey App (\$300).

43720 Equipment Maintenance. Appliance repair (\$1,000), copier maintenance (\$3,000), exercise equipment maintenance/repair (\$1,500), gas monitor calibration/repair (\$1,600), dive cylinder testing (\$1,800), I-Stat testing (\$4,850), KPB fire extinguisher service /maintenance (\$1,400), ladder maintenance (\$500), OHF fit test calibration (\$1,000) posi-check annual calibration (\$2,000), radio equipment maintenance (\$10,000), SCBA repairs (\$2,500), and powercot/lifepack service contract (\$44,544).

43750 Vehicles Maintenance. Reduced to normal level after completion of one time Key Secure project.

43780 Buildings and Ground Maintenance. Decreased due to one time maintenance updgrade of an uninterrupted power interface switch in FY2023.

43810 Rents and Operating Leases. Booth rentals for public education (\$80), oxygen cylinder rental (\$3,400), portable toilet rental for training site (\$3,500), propane tank rental (\$550), room rental for awards (\$1000), bunker gear rental (\$1,900), tool rental (\$900) and training/conference room at Soldotna Prep (\$7,840).

48515 Medical Equipment. LUCAS CPR device for ambulance (\$22,000).

48710 Minor Office Equipment. Replace 6 computer towers (\$900 each), 6 monitors (\$389 each), and 6 sound bars (\$40 each) for Station 1, Station 5, and 1 laptop for Training Officer (\$1,450).

48720 Minor Office Furniture. Six chairs for Sta. 3 (\$300 each), five mattress replacements (\$500 each), Two Desks and office chairs-Admin (\$2,900), and four recliners (\$1,200 each)

48740 Minor Machines and Equipment. Decrease (\$6,800). Gas detection and monitoring equipment (\$7,500), Station 4 dishwasher (\$1,100), Station 1 TV (\$500), Station 3 Refrigerator (\$1,200), and vacuum cleaners for Stations 1, 3, 6 (\$1,200).

48750 Minor Medical Equipment. LifePak Battery Charger for Station 5 (\$2,500)

48760 Minor Firefighting Rescue Equipment. Decrease (\$9,972). Bunker gear (\$56,820), firefighter tools to outfit apparatus per ISO, SCBA tanks, rescue tools, nozzles, supply and wildland hose (\$66,250), wildland equipment (\$20,000), water dive/rescue (\$9,646), cold weather PPE Coats (\$8,000), and swift water suits (\$2,500).

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 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

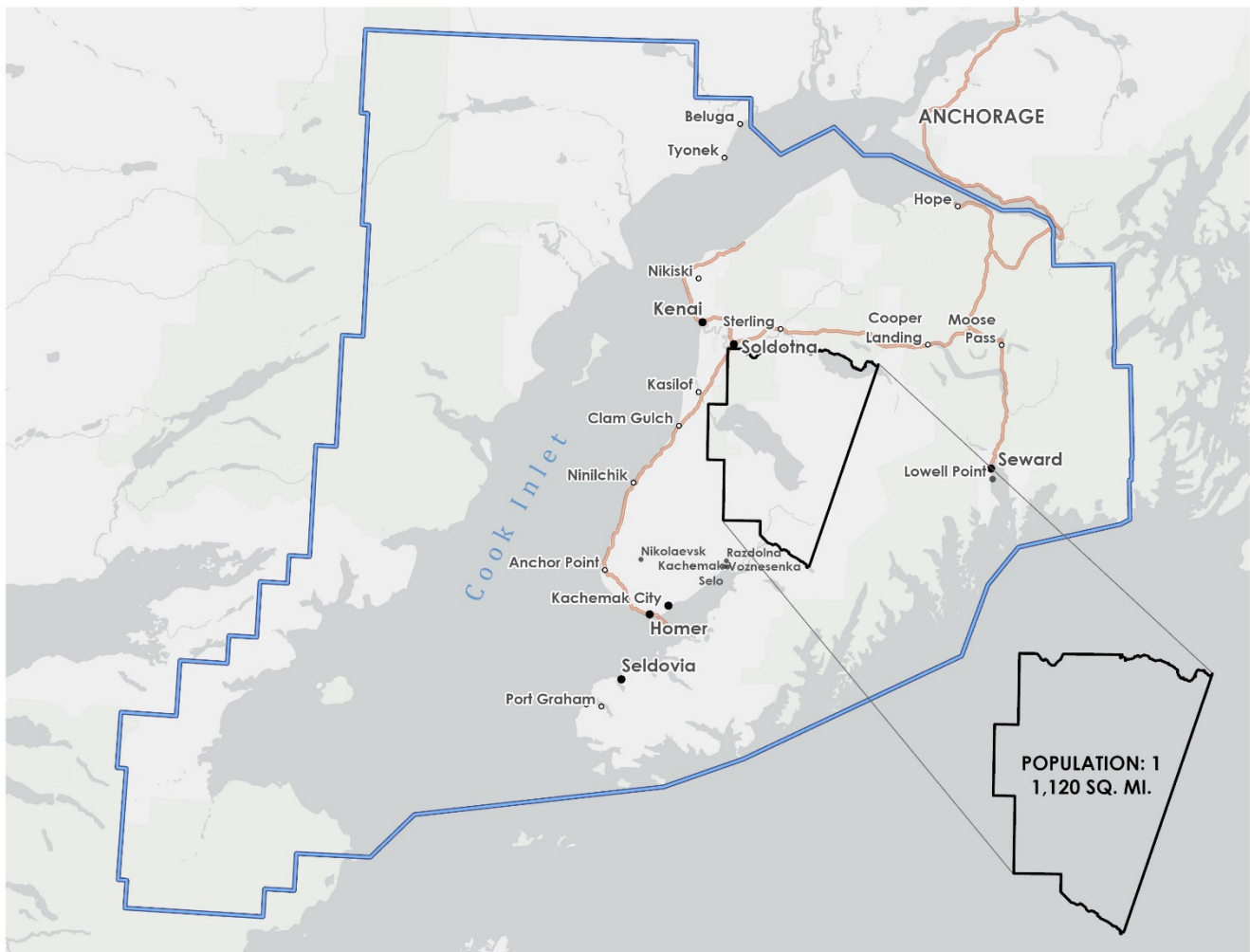
For capital projects information on this department - See the capital projects section - Pages 350-351, 355,368,400

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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 2024 is 1.00, which is the maximum allowed.



Board Members

Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Chief: Roy Browning

Fund: 220 Central Peninsula Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Value (000's)								
Real	6,432	6,292	6,549	6,823	8,223	8,305	8,388	8,556
Personal	810	886	774	774	782	790	798	806
	7,242	7,178	7,323	7,597	9,005	9,095	9,186	9,362
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 6,392	\$ 6,085	\$ 6,549	\$ 6,549	\$ 8,223	\$ 8,305	\$ 8,388	\$ 8,556
Personal	811	777	759	759	766	774	782	790
Interest	20	23	-	-	-	-	-	-
Flat Tax	444	404	450	450	450	459	468	477
Total Property Taxes	7,667	7,289	7,758	7,758	9,439	9,538	9,638	9,823
Total Revenues	7,667	7,289	7,758	7,758	9,439	9,538	9,638	9,823
Expenditures								
Operating Transfers To:								
Central Emergency Services	7,512	7,512	7,346	7,346	9,783	9,538	9,638	9,823
Total Operating Transfers	7,512	7,512	7,346	7,346	9,783	9,538	9,638	9,823
Total Expenditures and								
Operating Transfers	7,512	7,512	7,346	7,346	9,783	9,538	9,638	9,823
Net Results From Operations	155	(223)	412	412	(344)	-	-	-
Beginning Fund Balance	-	155	(68)	(68)	344	-	-	-
Ending Fund Balance	\$ 155	\$ (68)	\$ 344	\$ 344	\$ -	\$ -	\$ -	\$ -

**Kenai Peninsula Borough
Budget Detail**

Fund 220

Department 52110 - Central Peninsula EMSA Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers								
50211	Central Emergency Services	\$ 7,512	\$ 7,443	\$ 7,346	\$ 7,346	\$ 9,783	2,437	33.17%
Total: Transfers		7,512	7,443	7,346	7,346	9,783	2,437	33.17%
Department Total								
		\$ 7,512	\$ 7,443	\$ 7,346	\$ 7,346	\$ 9,783	\$ 2,437	33.17%

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 191-199).

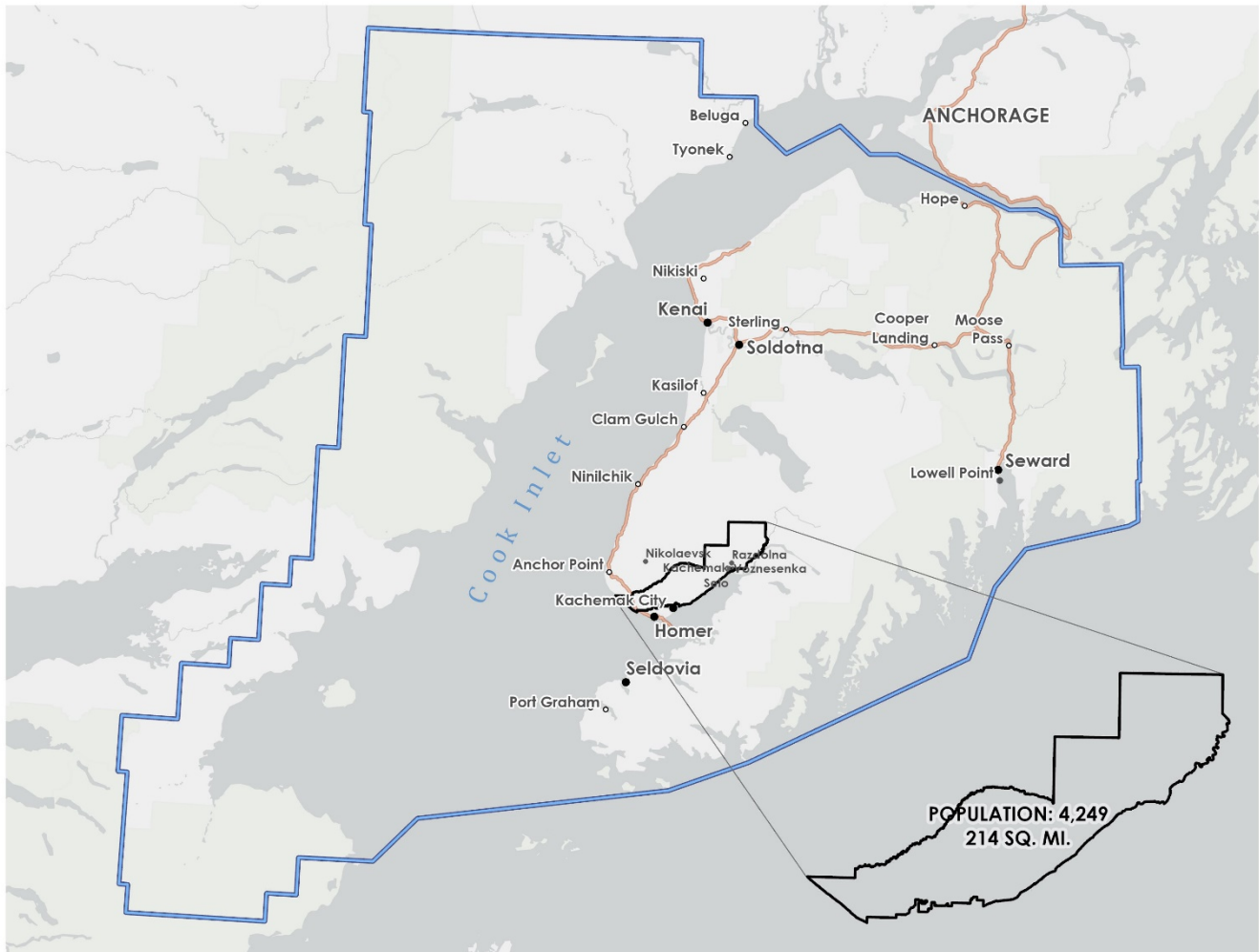
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Kachemak Emergency Service Area

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 9 permanent full-time employees and 30 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 3.66 mills for fiscal year 2024.

Additional funding is provided through ambulance billing fees and interest income.



Board Members

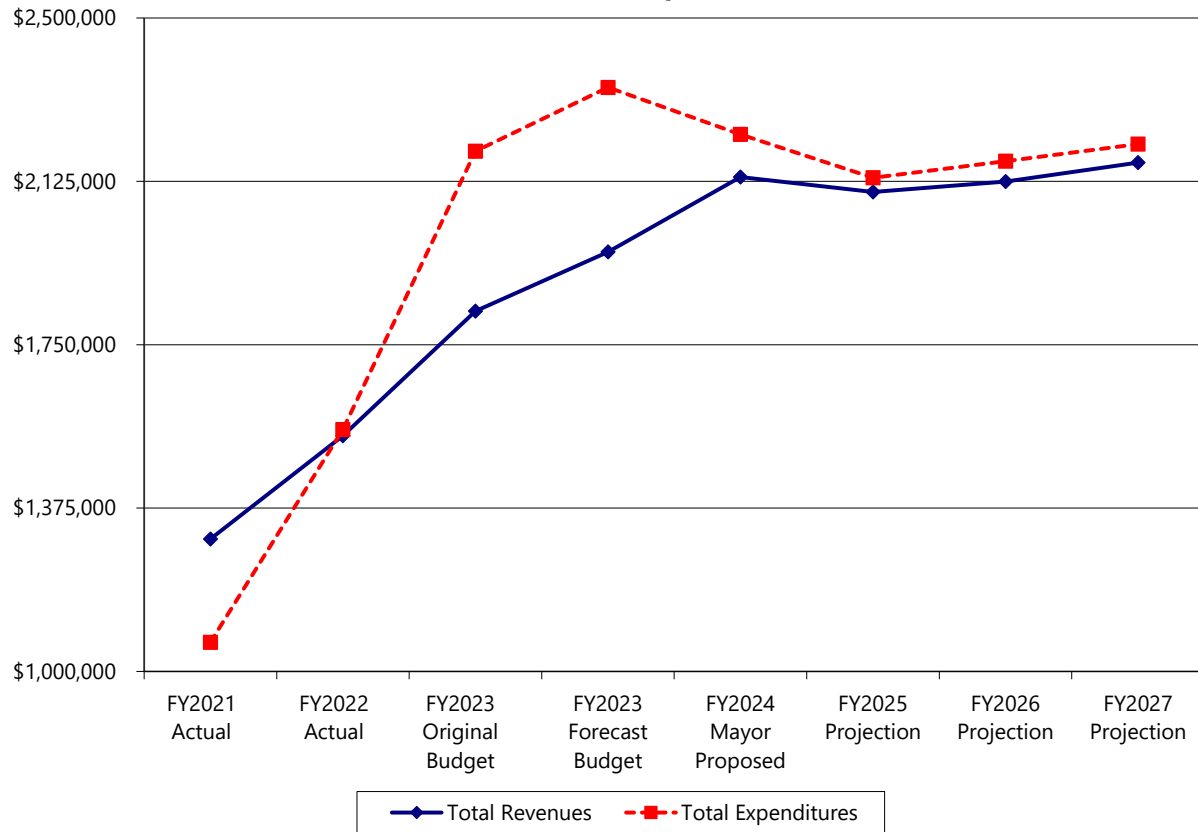
Milli Martin
Jeffrey Serio
Vacant
Randall Blad
Ralph Crane

Chief: Bob Cicciarella

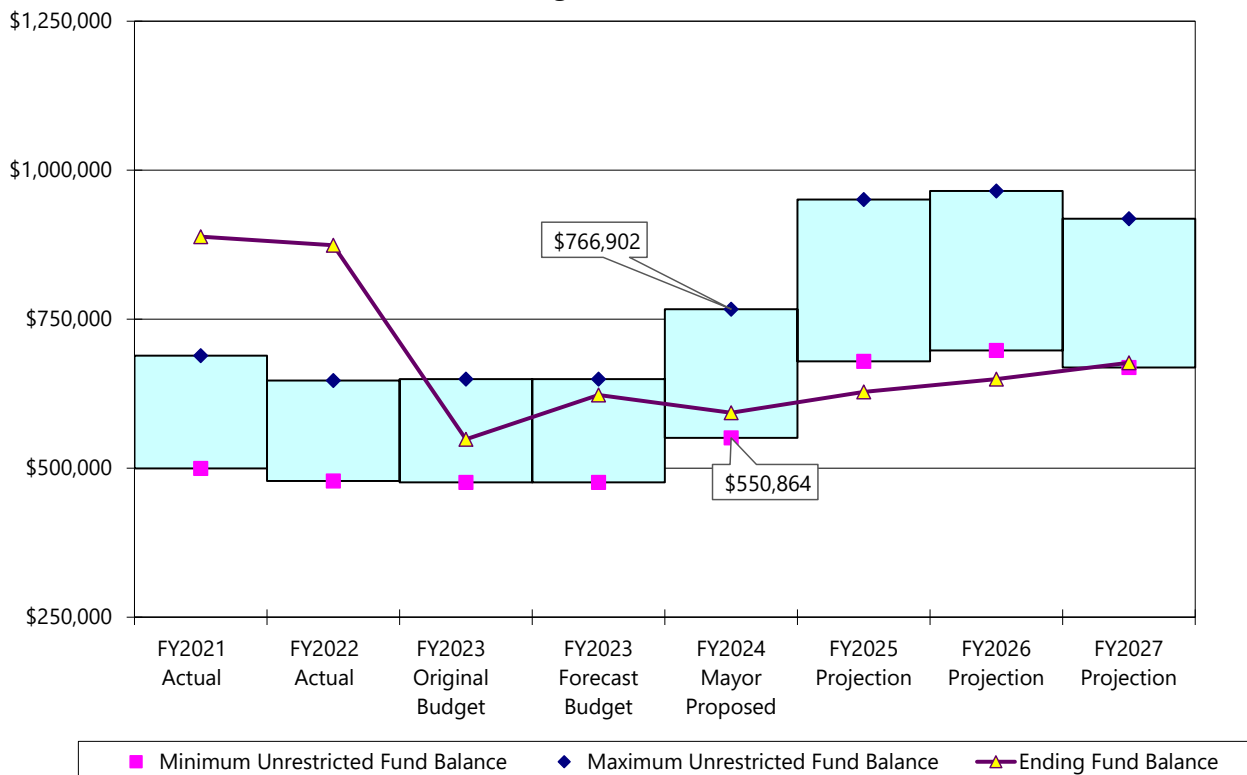
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	431,747	446,307	467,138	467,246	536,990	542,360	547,784	558,740
Personal	6,518	7,916	8,545	8,545	8,630	8,716	8,803	8,891
	438,265	454,223	475,683	475,791	545,620	551,076	556,587	567,631
Mill Rate	2.60	3.10	3.66	3.66	3.66	3.66	3.66	3.66
Revenues:								
Property Taxes								
Real	\$ 1,157,851	\$ 1,382,725	\$ 1,709,725	\$ 1,709,725	\$ 1,965,383	\$ 1,985,038	\$ 2,004,889	\$ 2,044,988
Personal	17,775	26,082	30,649	30,649	30,954	31,263	31,575	31,890
Interest	2,935	5,134	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	6,396	7,136	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	24,597	25,095	24,316	24,316	24,846	25,343	25,850	26,367
Total Property Taxes	1,209,554	1,446,172	1,769,865	1,769,865	2,026,358	2,046,923	2,067,699	2,108,737
Federal Revenue	12,034	-	-	-	-	-	-	-
State Revenue	25,545	43,259	-	-	-	-	-	-
Interest Earnings	2,526	(32,626)	17,366	17,366	12,456	11,864	12,560	12,987
Other Revenue	54,349	84,193	40,000	176,000	96,291	42,000	44,100	46,305
Total Revenues	1,304,008	1,540,998	1,827,231	1,963,231	2,135,105	2,100,787	2,124,359	2,168,029
Expenditures:								
Personnel	555,756	962,740	1,223,076	1,223,076	1,304,725	1,330,820	1,357,436	1,384,585
Supplies	67,016	119,832	135,100	140,772	135,100	131,530	134,161	136,844
Services	211,160	201,622	269,223	297,419	343,972	330,043	336,644	343,377
Capital Outlay	94,323	72,051	109,000	140,568	113,000	75,750	76,508	77,273
Interdepartmental Charges	25,834	32,788	43,410	43,465	47,420	46,704	47,619	48,552
Total Expenditures	954,089	1,389,033	1,779,809	1,845,300	1,944,217	1,914,847	1,952,368	1,990,631
Operating Transfers To:								
Special Revenue Fund	12,874	16,345	14,394	14,394	17,504	18,204	18,932	19,689
Capital Projects Fund	100,000	150,000	400,000	481,000	271,000	200,000	200,000	200,000
Total Operating Transfers	112,874	166,345	414,394	495,394	288,504	218,204	218,932	219,689
Total Expenditures and Operating Transfers	1,066,963	1,555,378	2,194,203	2,340,694	2,232,721	2,133,051	2,171,300	2,210,320
Net Results From Operations	237,045	(14,380)	(366,972)	(377,463)	(97,616)	(32,264)	(46,941)	(42,291)
Projected Lapse	-	-	41,338	126,133	68,048	67,020	68,333	69,672
Change in Fund Balance	237,045	(14,380)	(325,634)	(251,330)	(29,568)	34,756	21,392	27,381
Beginning Fund Balance	651,454	888,499	874,119	874,119	622,789	593,221	627,977	649,369
Ending Fund Balance	\$ 888,499	\$ 874,119	\$ 548,485	\$ 622,789	\$ 593,221	\$ 627,977	\$ 649,369	\$ 676,750

Kachemak Emergency Service Area Revenues and Expenditures



Kachemak Emergency Service Area Ending Fund Balance



Department Function

Fund 212

Kachemak Emergency Service Area

Dept 51810

Mission

Safeguard the lives and property of the greater Homer community through proactive training, best practices, preparation, and a solid commitment to standards of excellence while providing safe, effective, and efficient emergency services.

Program Description

KESA provides fire suppression and emergency medical & rescue services to a 214-square-mile area surrounding the City of Homer on the South Kenai Peninsula.

Major Long-Term Issues and Concerns:

- Sustainability of responses for Kachemak community without commercial or industrial revenue.
- Continued reduction in numbers of active volunteer responders.
- Need for 56-hour employees to cover increased call volume.
- Lack of living quarters, storage & office space at Stations 1 & 2, aging of Station 1, and finding cost-effective solutions.
- Support for a response plan for Kachemak Selo community and a proposed new school.

FY2023 Accomplishments:

- Filled all open firefighter tech positions to become fully staffed.
- Completed joint-agency Firefighter I Recruit Class with WESA resulting in 6 new KESA recruits – 5 of which were volunteers.
- Manned both stations during weekdays which helps with increased call volume & faster response times.
- Reinstated a Rope Rescue Team which is needed for bluff rescue operations in the service area.
- Provided KESA and WESA joint EMT I class for new recruits.

FY2024 New Initiatives:

- Change 40-Hour Firefighter Tech Positions to 56-Hour Firefighter/EMT's to improve response times and call coverage.
- Reinstate recruitment and training for villages in the service area.
- Find funding to accommodate the growth of population and buildings in the service area which has resulted in a higher call volume.
- Graduate new recruit class of 18 firefighters with WESA in Firefighter I training which will provide the service areas with more responders to fires.

Performance Measures:

Priority: 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 call 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.

Average Response Times by Station	Benchmark (minutes)	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Diamond Ridge	8	12	12	10	10
Fritz Creek/McNeil Canyon	8	10	10	15	15
Voznesenka/Razdolna	8	12	12	20	20

Call Volume Vs. Responder Average	CY2022 Actual		CY2023 Projected		CY2024 Estimated	
	Calls	Responders	Calls	Responders	Calls	Responders
West Side Station 2 – Fire Calls	40	10	45	6	50	10
West Side Station 2 – EMS Calls	65	5	70	2	75	5
East Side Station 1 – Fire Calls	63	12	70	7	75	12
East Side Station 1 – EMS Calls	130	5	140	2	150	5
WESA – Automatic Aid – Fire Calls	10	7	12	5	15	7
WESA – Mutual Aid – Fire Calls	6	7	6	5	6	7
WESA – Mutual Aid – EMS Calls	4	5	4	5	5	5
City of Homer – Automatic Aid – Fire Calls	12	10	16	7	20	7
City of Homer – Mutual Aid – Fire Calls	2	8	2	7	2	7
City of Homer – Mutual Aid – EMS Calls	6	5	6	3	6	3
Total Calls	338		371		404	

Department Function

Fund 212

Kachemak Emergency Service Area - Continued

Dept 51810

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Full Time Staffing History	5	7	9	9
Volunteer Staffing History	29	30	30	30

Priority: 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.

	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Physician Based Training	15	10	12	12	12
EMT II Training	12	9	12	12	12
EMT III Training	12	8	12	12	12
ACLS Training	12	8	12	12	12
PALS Class	2	1	2	2	2

Priority: 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.

	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Firefighter II/Officer Training	12	10	12	12	12
Engineer Training	10	5	6	6	6
Truck Company Operations Training	10	4	6	6	6
Specialized Training Including: Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, and Fire Investigation	8	7	8	8	8
Wildland Fire Training	6	6	6	6	6

Commentary

KESA continues to provide leading-edge service through implementing the latest in EMS & 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 loss in past years are being saved to the point where homeowners can salvage valued possessions. Property owners are getting a significant savings on their insurance premiums with the drop in Insurance Services Office (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

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 238,166	\$ 475,774	\$ 601,089	\$ 601,089	\$ 653,185	\$ 52,096	8.67%
40120	Temporary Wages	61,574	20,108	33,900	33,900	24,297	(9,603)	-28.33%
40130	Overtime Wages	23,667	51,649	56,009	56,009	60,978	4,969	8.87%
40210	FICA	26,476	43,593	58,903	58,903	63,567	4,664	7.92%
40221	PERS	82,424	160,725	149,066	149,066	161,199	12,133	8.14%
40321	Health Insurance	91,289	160,517	256,900	256,900	264,580	7,680	2.99%
40322	Life Insurance	319	664	939	939	1,013	74	7.88%
40410	Leave	31,841	49,710	66,270	66,270	75,906	9,636	14.54%
Total: Personnel		555,756	962,740	1,223,076	1,223,076	1,304,725	81,649	6.68%
Supplies								
42120	Computer Software	78	409	-	-	-	-	-
42210	Operating Supplies	8,658	15,323	20,000	20,000	20,000	-	0.00%
42220	Fire/Medical/Rescue Supplies	14,181	26,696	25,000	29,000	25,000	-	0.00%
42230	Fuel, Oils and Lubricants	9,384	28,508	30,000	30,000	30,000	-	0.00%
42250	Uniforms	13,765	7,309	10,000	10,000	10,000	-	0.00%
42263	Training Supplies	1,718	4,481	5,100	5,100	5,100	-	0.00%
42310	Repair/Maintenance Supplies	3,667	7,063	15,000	15,000	15,000	-	0.00%
42360	Motor Vehicle Supplies	7,927	20,218	20,000	21,672	20,000	-	0.00%
42410	Small Tools & Minor Equipment	7,638	9,825	10,000	10,000	10,000	-	0.00%
Total: Supplies		67,016	119,832	135,100	140,772	135,100	-	0.00%
Services								
43011	Contractual Services	49,306	30,894	46,738	59,934	37,481	(9,257)	-19.81%
43014	Physical Examinations	-	5,382	20,000	20,000	20,000	-	0.00%
43019	Software Licensing	6,243	3,532	5,000	5,000	5,000	-	0.00%
43110	Communications	13,650	17,493	14,000	14,000	20,000	6,000	42.86%
43140	Postage and Freight	711	573	1,500	1,500	1,500	-	0.00%
43210	Transportation & Subsistence	4,205	9,408	17,100	17,100	32,680	15,580	91.11%
43260	Training	50	5,680	17,600	17,600	7,200	(10,400)	-59.09%
43310	Advertising	575	-	-	-	-	-	-
43410	Printing	-	-	510	510	510	-	0.00%
43510	Insurance/Litigation Fund Premiums	60,200	53,793	55,289	55,289	83,855	28,566	51.67%
43610	Utilities	36,983	45,673	32,000	47,000	45,000	13,000	40.63%
43720	Equipment Maintenance	4,421	4,525	10,000	10,000	10,000	-	0.00%
43750	Vehicle Maintenance	16,472	13,048	15,000	15,000	15,000	-	0.00%
43780	Building/Grounds Maintenance	13,203	5,763	25,000	25,000	55,000	30,000	120.00%
43810	Rents and Operating Leases	2,165	2,448	3,000	3,000	3,000	-	0.00%
43920	Dues and Subscriptions	2,976	3,410	6,486	6,486	7,746	1,260	19.43%
Total: Services		211,160	201,622	269,223	297,419	343,972	74,749	27.76%
Capital Outlay								
48120	Major Office Equipment	6,889	5,053	-	12,507	-	-	0.00%
48311	Major Machinery and Equipment	-	6,560	20,000	-	13,000	(7,000)	-35.00%
48514	Major Fire Fighting/Rescue Equipment	-	-	-	31,257	-	-	0.00%
48515	Major Medical Equipment	-	-	18,000	14,000	27,500	9,500	52.78%
48710	Minor Office Equipment	20,271	10,721	10,000	10,000	10,000	-	0.00%
48720	Minor Office Furniture	4,759	-	-	-	-	-	-
48750	Minor Medical Equipment	1,712	-	11,000	7,510	12,500	1,500	13.64%
48760	Minor Fire Fighting/Rescue Equipment	60,692	49,717	50,000	65,294	50,000	-	0.00%
Total: Capital Outlay		94,323	72,051	109,000	140,568	113,000	4,000	3.67%
Transfers								
50264	911 Communications	12,874	16,345	14,394	14,394	17,504	3,110	21.61%
50446	KES Capital Projects	100,000	150,000	400,000	481,000	271,000	(129,000)	-32.25%
Total: Transfers		112,874	166,345	414,394	495,394	288,504	(125,890)	-25.41%

Kenai Peninsula Borough

Budget Detail

Fund 212

Department 51810 - Kachemak Emergency Service Area - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
61990 Administrative Service Fee	25,834	32,788	43,410	43,465	47,420	4,010	9.24%
Total: Interdepartmental Charges	25,834	32,788	43,410	43,465	47,420	4,010	9.23%
Department Total	\$ 1,066,963	\$ 1,555,378	\$ 2,194,203	\$ 2,340,694	\$ 2,232,721	\$ 38,518	1.76%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Deputy Chief, and 7 Firefighter Technicians.

40120 Temporary Wages. For volunteer, call-out, and seasonal temps.

40130 Overtime Wages. The majority of the calls are being run by the full-time staff during off hours which increases the overtime budget.

42310 Repair & Maintenance Supplies. FY23 had one-time station-repairs expenditures (\$3,500). Budget remains the same due to inflation on repair and maintenance supplies.

43011 Contractual Services. Decrease due to radio maintenance now budgeted under 43720-Equipment Maintenance. Includes contracts for I Am Responding emergency notification and response system (\$895), medical director contract (\$13,068), laboratory director with CLIA (clinical laboratory improvement amendment) license (\$2,000), inventory and maintenance tracking system (\$6,602), Image Trend support (\$1,220), ambulance billing service (\$2,000), turnout gear repairs (\$1,000), ISTAT maintenance (\$2,000), UL pump and ladder testing (\$6,700), fire extinguisher service (\$650), and misc. small contracts (\$1,346).

43014 Physical Examinations. Baseline exams for new members and continuing exams on a two-year cycle.

43019 Software Licensing. CrewForce Software license (\$3,800), security camera system (\$500), and other small software licenses (\$700).

43110 Communications. Increased to meet actuals. 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 mobile data terminals (MDT's).

43210 Transportation & Subsistence. Increased due to travel and subsistence associated with the second year of National Medical Education & Training Center (NEMTC) Paramedic School & Boot Camp which is being held in person this year. Attendance at conferences including the Alaska EMS Symposium, Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteers meals.

43260 Training. Decreased due to lower fees associated with the second year of NEMTC Paramedic School. Also includes various conferences including Alaska Firefighters conference, Alaska Fire Chiefs summit, Alaska EMS symposium, and miscellaneous recertifications and training.

43510 Insurance and Litigation Fund Premiums. Increase in premium for coverage for workman's compensation, property, liability, and other insurance.

43610 Utilities. Increased to meet historical actuals.

43780 Buildings & Grounds Maintenance. Increased for flush and maintenance of glycol heating system (\$40,000), electronic sign install/electrical sanding & snow push-back (\$10,000), and other miscellaneous maintenance (\$5,000).

43810 Rents & Operating Leases. Includes repeater site rental, propane tank lease, O2 cylinder rental, and postage meter rental.

43920 Dues & Subscriptions. Increased due to a new subscription to the Handtevy Pediatric Resuscitation System App and Alaska State Firefighters Association dues.

48311 Major Machinery & Equipment. Decreased due to not finding a solution for Station 2 trailer in FY23. Air bag kit (\$6,500) and hose tester (\$6,500).

48515 Major Medical Equipment. Match amount/local funding portion for major medical equipment purchased through Code Blue Grant.

48710 Minor Office Equipment. Purchase of new computers (\$4,000) & one-time purchase of Smart Board (\$6,000) for Station 2 which was budgeted for, but not purchased in FY23.

48750 Minor Medical Equipment. Replacement AEDs (\$6,000) & miscellaneous minor equipment (\$5,000). Also includes match amount/ local funding portion for minor medical equipment purchased through Code Blue Grant

48760 Minor Fire Fighting/Rescue Equipment. 10 sets of turnout gear - replacements & new purchases for additional volunteers (\$25,000), vehicle stabilization kit (\$6,500), helmet replacements (\$4,000), additional response parkers (\$5,000), and nozzles, adapters, tools, & miscellaneous equipment (\$9,500).

50264 Transfer to 911 Fund. To cover charges from the 911 fund for the cost of operating the 911 call center.

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund capital 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 for FY2024 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 350-351, 355, 369, 401-402

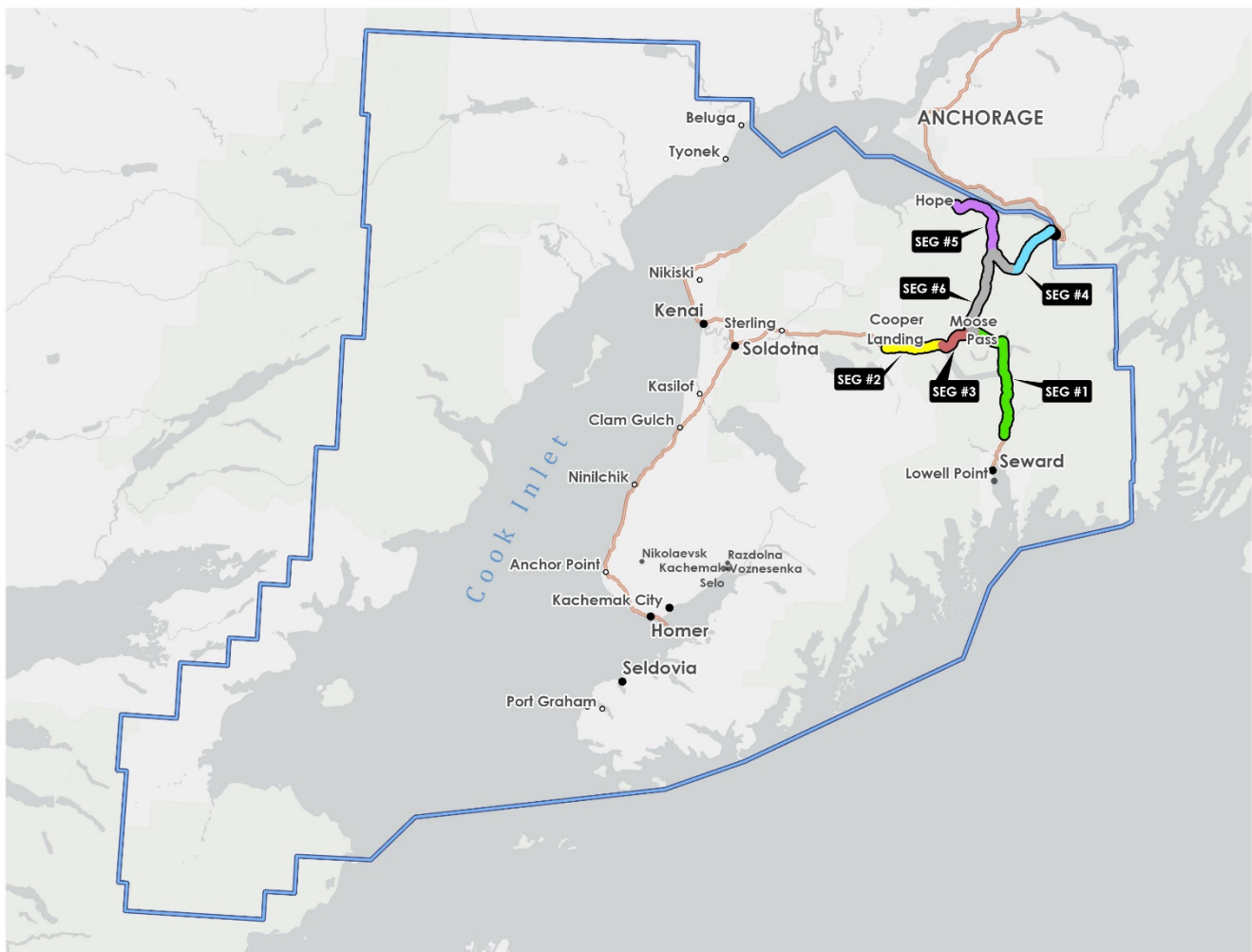
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Eastern Peninsula Highway Emergency Service Area

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 Turnagin 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 58 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

Cristina Rolfe
Clay Adam
Sean Carrington
Jared Fink
Jessica Hogan

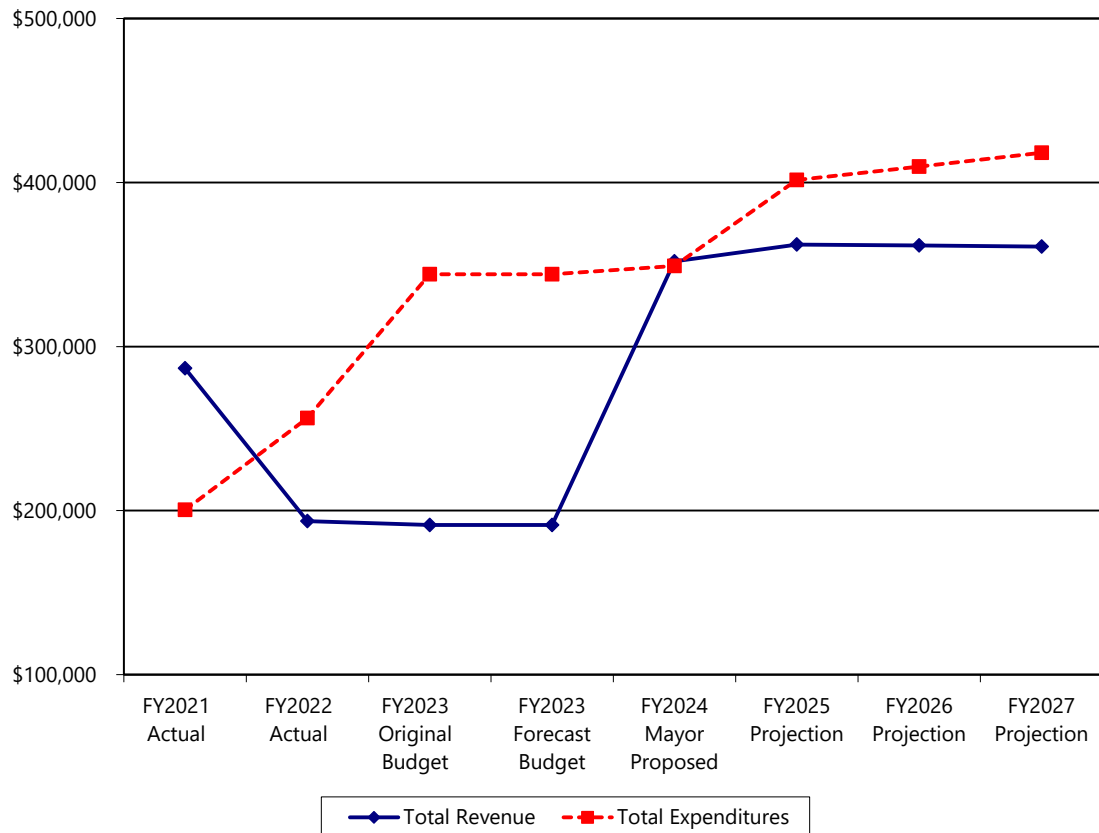
EPHESA DISPATCH RESPONSE AREAS

Segment#1: Seward Hwy MP 8.5 to Seward Hwy MP 37
Segment#2: Sterling Hwy MP 46 to Sterling Hwy MP 58
Segment#3: Seward Hwy MP 37 (Sterling Y) to Sterling Hwy MP45
Segment#4: Seward Hwy MP 51 to Seward Hwy MP 75 (Borough boundary)
Segment#5: Hope Hwy (Seward Hwy MP 55) to end of Hope Hwy
Segment#6: Seward Hwy MP 37.1 to Seward Hwy MP 50

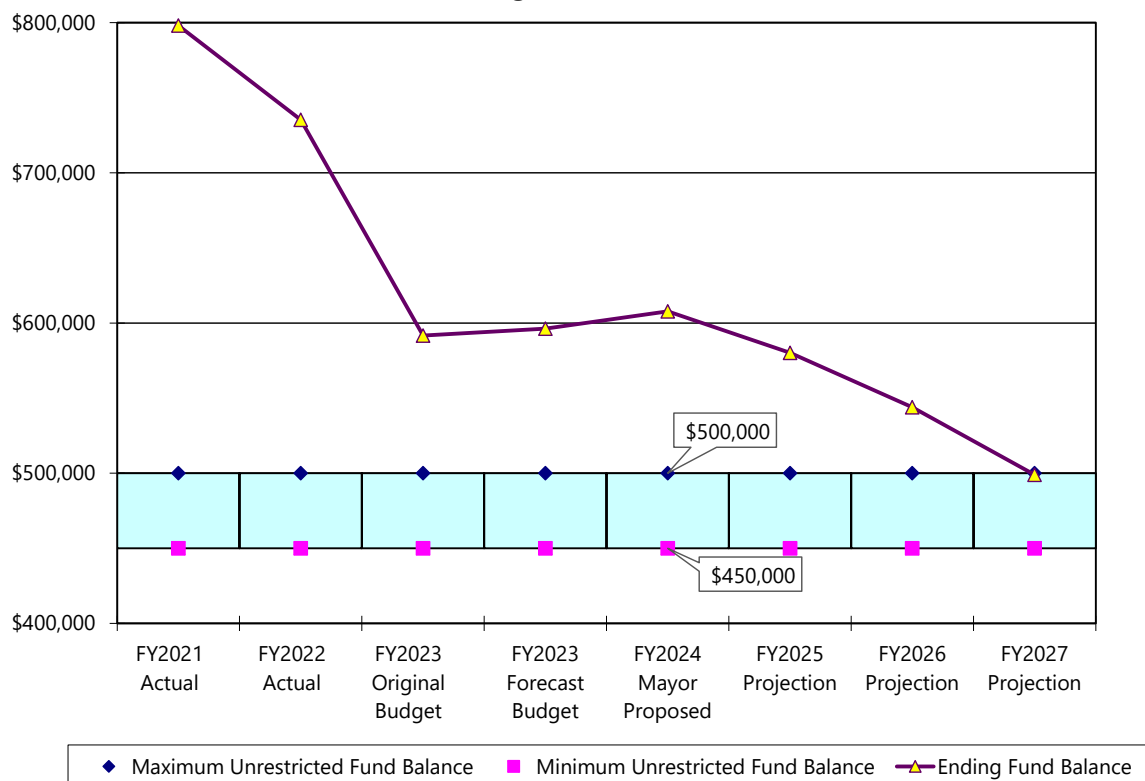
Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 2,164	\$ (21,466)	\$ 12,886	\$ 12,886	\$ 11,926	\$ 12,154	\$ 11,602	\$ 10,879
Total Revenues	2,164	(21,466)	12,886	12,886	11,926	12,154	11,602	10,879
Operating Transfers From:								
General Fund	284,621	215,067	178,338	178,338	340,000	350,000	350,000	350,000
Total Operating Transfers	284,621	215,067	178,338	178,338	340,000	350,000	350,000	350,000
Total Revenues and Operating Transfers	286,785	193,601	191,224	191,224	351,926	362,154	361,602	360,879
Expenditures:								
Supplies	570	536	1,893	1,893	1,893	1,931	1,970	2,009
Services	172,606	194,481	323,735	323,735	329,955	336,554	343,285	350,151
Capital Outlay	17,441	43,432	-	-	-	44,301	45,187	46,091
Interdepartmental Charges	4,766	5,957	8,392	8,392	8,517	9,570	9,761	9,956
Total Expenditures	195,383	244,406	334,020	334,020	340,365	392,356	400,203	408,207
Operating Transfers To:								
Special Revenue Fund	5,000	11,954	10,050	10,050	8,834	9,187	9,554	9,936
Total Operating Transfers	5,000	11,954	10,050	10,050	8,834	9,187	9,554	9,936
Total Expenditures and Operating Transfers	200,383	256,360	344,070	344,070	349,199	401,543	409,757	418,143
Net Results From Operations	86,402	(62,759)	(152,846)	(152,846)	2,727	(39,389)	(48,155)	(57,264)
Projected Lapse	-	-	9,266	13,852	8,715	11,771	12,006	12,246
Change in Fund Balance	86,402	(62,759)	(143,580)	(138,994)	11,442	(27,618)	(36,149)	(45,018)
Beginning Fund Balance	711,626	798,028	735,269	735,269	596,275	607,717	580,099	543,950
Ending Fund Balance	\$ 798,028	\$ 735,269	\$ 591,689	\$ 596,275	\$ 607,717	\$ 580,099	\$ 543,950	\$ 498,932

Eastern Peninsula Highway Emergency Service Area Revenues and Expenditures



Eastern Peninsula Highway Emergency Service Area Ending Fund Balance



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 this 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 mileposts 8.5 - 75 of the Seward Highway, mile 0 – 13 of the Hope Highway, and mile 37-58 of the Sterling Highway, consisting of 103.5 highway miles.
- The Service Area has 0.50 contracted FTE employees, and 5 appointed board members.

Major Long-Term Issues and Concerns:

- Poor communication along the highway corridor limits people being able to call 911, and limits the ability of agencies to communicate and coordinate with each other.
- Providing consistent, coordinated responses that can provide reliable resources to all emergencies along the highway corridor.
- Restricted and lack of maintenance of the Seward Highway and Hope Highway limiting first responder and ambulance response.

FY2023 Accomplishments:

- Adjusted the segment boundaries as requested in the Requests for Information (RFI's) from the agencies that operate in the EPHESA corridor.
- A multi-agency tabletop training on a Mass Casualty Incident Exercise was conducted.

FY2024 New Initiatives:

- Address the reduction of the wattage delivered by the Alaska Land Mobile Radio (ALMR) sites.
- Continue to incentivize reduced response times and responder availability.
- Continue to adjust segment boundaries and limit award of segments based on agency performance and location.
- Provide financial assistance for ETT/EMT I Bridge, Extrication, and Fire courses to the contracted agencies that host them.
- Track the number of responders per each apparatus to ensure compliance with the requirement listed in the payment schedule for services provided.
- Work with agencies and the 911 Communication Center to improve departmental communication.
- Multi-agency training on the eDraulic extrication equipment which impacts most contracted agencies and will increase effectiveness of rescue operations.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Contracted Staffing History	0.50	0.50	0.50	0.50

Priority: Consistent Emergency Medical/Fire/Rescue Extrication response on the Highway Corridor

Goal: 100% coverage for all identified segments and emergency response activities.

Percent Covered per Segment	FY2023 Response Coverage to Current Date			
	Benchmark	First Response	Ground Transport	Fire/ Extrication
8.5 to 37 Seward Hwy	100%	100%	100%	100%
37.1 to 62 Seward Hwy	100%	100%	100%	100%
62.1 to 75 Seward Hwy	100%	100%	100%	100%
37 to 45 Sterling Hwy	100%	100%	100%	100%
46 to 58 Sterling Hwy	100%	100%	86%	100%
0 to 13 Hope Hwy	100%	100%	100%	100%

Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area - Continued

Dept 51710

Priority: Public Safety
Goal: Improve coverage through Tiered Dispatch
Objective: 1. Improve the success of Primary Dispatch Response for Medical/Fire/Rescue Extrication.
 2. Award dispatch priority based on agency strength and location.
 3. Improve communications.
Measures: Percent of Primary, Secondary, and Tertiary Response in each segment for each level of service.

Call Volume per Segment	Segment 1 8.5 to 37 Seward Hwy	Segment 2 46 to 58 Sterling Hwy	Segment 3 37 to 45.9 Sterling Hwy	Segment 4 62.1 to 75 Seward Hwy	Segment 5 0 to 13 Hope Hwy	Segment 6 37.1 to 62 Seward Hwy
EPHESA – MVC	3	6	4	7	n/a	21
EPHESA – EMS Calls Only	1	1	2	1	1	n/a
EPHESA – Fire Calls Only	1	2	n/a	1	1	n/a

Primary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23
First Responder	100%	100%	100%	100%	n/a	100%	100%	100%	100%	100%	100%	100%
Ground Transport	100%	100%	100%	86%	n/a	100%	100%	100%	100%	100%	100%	100%
Fire/Rescue Extrication	100%	100%	100%	100%	n/a	n/a	100%	100%	100%	100%	100%	100%

Secondary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23
First Responder	0%	0%	0%	0%	n/a	0%	0%	0%	0%	0%	0%	0%
Ground Transport	0%	0%	0%	14%	n/a	0%	0%	0%	0%	0%	0%	0%
Fire/Rescue Extrication	0%	0%	0%	0%	n/a	n/a	0%	0%	0%	0%	0%	0%

Tertiary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23
First Responder	0%	0%	0%	0%	n/a	0%	0%	0%	0%	0%	0%	0%
Ground Transport	0%	0%	0%	0%	n/a	0%	0%	0%	0%	0%	0%	0%
Fire/Rescue Extrication	0%	0%	0%	0%	n/a	n/a	0%	0%	0%	0%	0%	0%

Note: In Segment 2, not at 100% due to the nature of the MVC incident, additional ground transport was necessary required to satisfy the need of the call.

Priority: Public Safety
Goal: Improve Response Times by Interior Agencies on the Highway Corridor
Objective: 1. Award dispatch priority based on agency strength and location
 2. Award dispatch priority based on Dispatch to Enroute Times
 3. Financially incentivize agencies to improve Response Times

Average Enroute Times	Cooper Landing		Moose Pass		Hope		SVAC	
	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23
Dispatch to Enroute Times	4m 48s	3m 33s	15m 40s	18m 32s	8m 0s	10m 0s	12m 30s	4m 18s

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42210 Operating Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ 750	-	0.00%
42250 Uniforms	-	-	18	18	18	-	0.00%
42263 Training Supplies	-	536	1125	1125	1125	-	0.00%
42410 Small Tools & Minor Equipment	570	-	-	-	-	-	-
Total: Supplies	570	536	1,893	1,893	1,893	-	0.00%
Services							
43011 Contractual Services	168,741	190,081	310,927	310,927	315,994	5,067	1.63%
43019 Software Licensing	-	16	18	18	113	95	527.78%
43110 Communications	1,850	2,097	2,142	2,142	2,142	-	0.00%
43140 Postage and Freight	-	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	298	515	2,600	2,600	2,600	-	0.00%
43260 Training	-	-	1,110	1,110	1,110	-	0.00%
43510 Insurance/Litigation Fund Premiums	334	149	2,186	2,186	3,244	1,058	48.40%
43610 Utilities	1,116	1,443	2,040	2,040	2,040	-	0.00%
43720 Equipment Maintenance	124	73	102	102	102	-	0.00%
43780 Buildings/Grounds Maintenance	143	107	210	210	210	-	0.00%
43920 Dues and Subscriptions	-	-	2,300	2,300	2,300	-	0.00%
Total: Services	172,606	194,481	323,735	323,735	329,955	6,220	1.92%
Capital Outlay							
48311 Major Machinery & Equipment	9,131	-	-	-	-	-	-
48514 Major Fire Fighting/Rescue Equipment	8,310	-	-	-	-	-	-
48760 Minor Fire Fighting/Rescue Equipment	-	43,432	-	-	-	-	-
Total: Capital Outlay	17,441	43,432	-	-	-	-	-
Transfers							
50264 911 Communications	5,000	11,954	10,050	10,050	8,834	(1,216)	-12.10%
Total: Transfers	5,000	11,954	10,050	10,050	8,834	(1,216)	-12.10%
Interdepartmental Charges							
61990 Admin Service Fee	4,766	5,957	8,392	8,392	8,517	125	1.49%
Total: Interdepartmental Charges	4,766	5,957	8,392	8,392	8,517	125	1.49%
Department Total	\$ 200,383	\$ 256,360	\$ 344,070	\$ 344,070	\$ 349,199	\$ 5,129	1.49%

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

43011 Contractual Services. Increased due to Medical directors program and contracted personnel. Agency-strengthening stipends (\$60,000), agency-performance stipends (\$155,000), contracted personnel (\$75,329), Medical Director contract (\$12,465), Medicare validation (\$750), Instructor-provided training for extrication course (\$3,550), ETT course (\$1,500), EMT I course (\$2,400), and misc. small contracts (\$5,000).

43019 Software Licensing. Increased to cover Zoom Renewal and Windows Upgrade.

43210 Transportation & Subsistence. Mileage and Per Diem reimbursement for personnel work on board, budget and quarterly reviews.

43260 Training. Certification Fees for ETT, EMT I, Haz-Mat, and Firefighter I courses.

43510 Insurance & Litigation Fund Premiums. Increase due to Premium for coverage of workman's compensation, property, liability, and other insurance.

43920 Dues & Subscriptions. Annual membership fee for EDispatch services.

50264 911 Communications. E911 Dispatch from Soldotna (\$8,834).

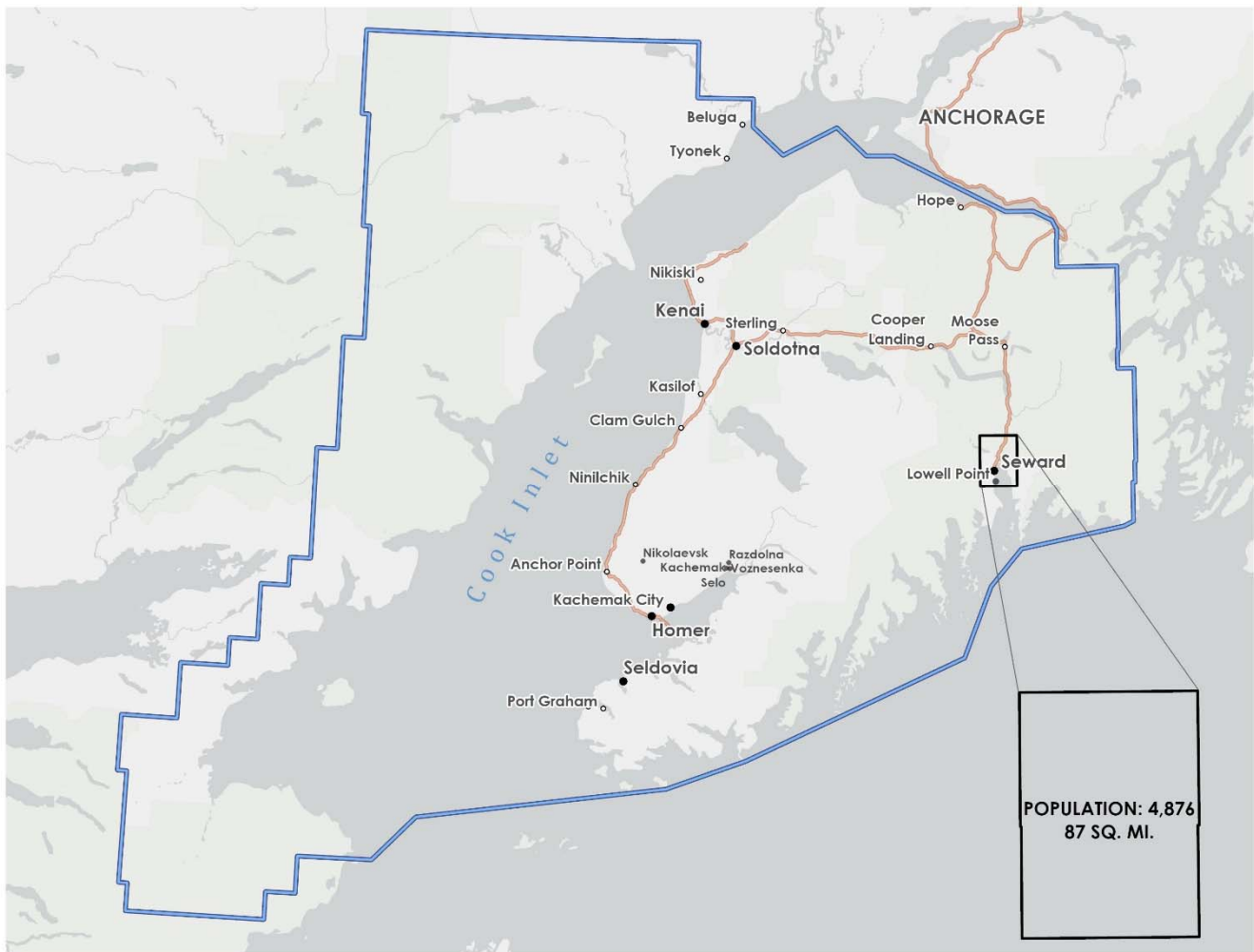
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount is 2.5% of the personnel, supplies, services and capital outlay budgets.

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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 1.75 permanent employees.

Revenue is raised through property tax. The mill rate is proposed at 1.00 mills for fiscal year 2024.



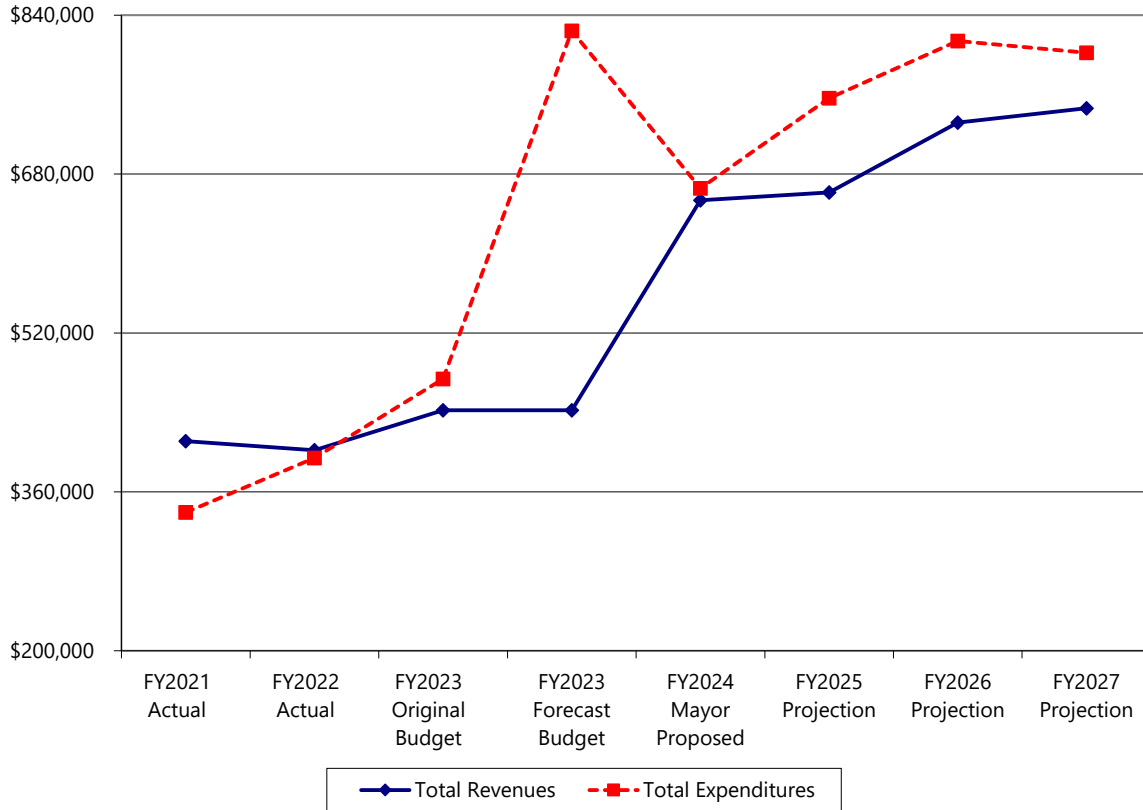
Board Members

David Hettick Sr.
Robert (Bob) Reisner
Nicola Murawksy
Dwayne Atwood
Steven Taylor
Andy Bacon
Mark Ganer

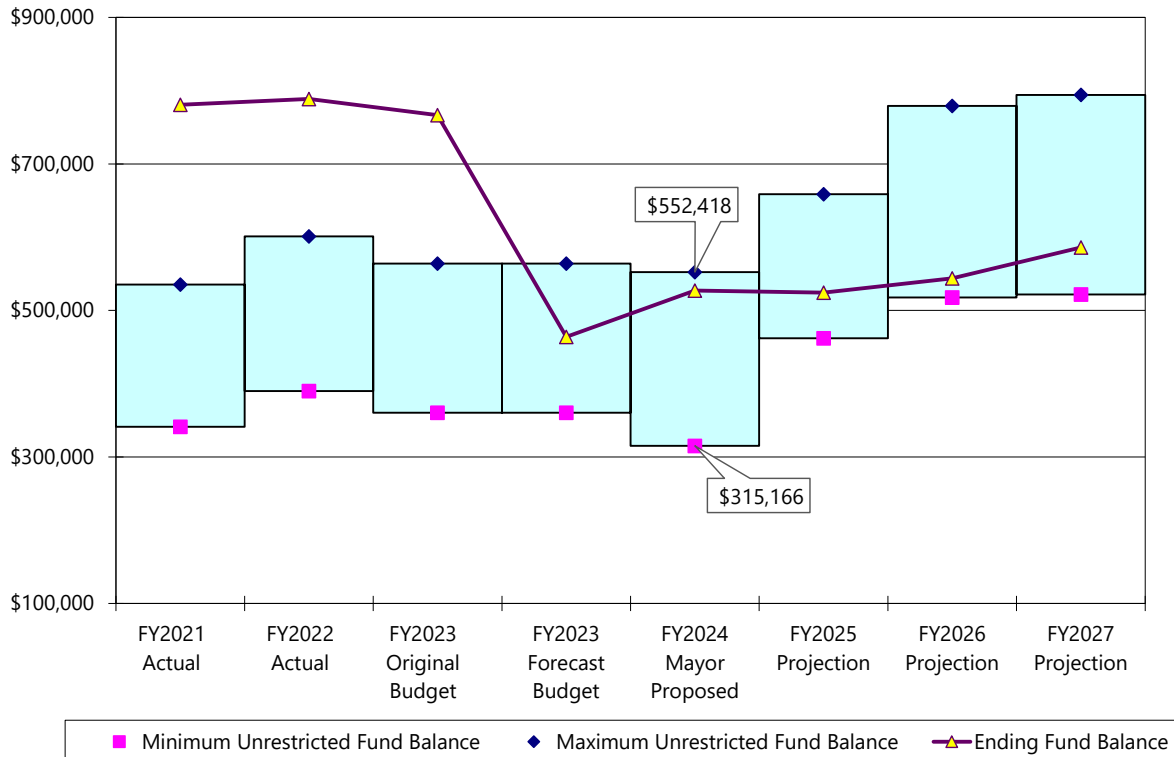
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	472,028	487,040	527,953	527,953	598,784	604,772	610,820	623,036
Personal	21,294	26,690	18,376	24,522	24,767	25,015	25,265	25,518
Oil & Gas (AS 43.56)	-	105	106	106	144	140	136	136
	493,322	513,835	546,435	552,581	623,695	629,927	636,221	648,690
Mill Rate	0.75	0.75	0.75	0.75	1.00	1.00	1.10	1.10
Revenues:								
Property Taxes								
Real	\$ 350,326	\$ 367,394	\$ 395,965	\$ 395,965	\$ 598,784	\$ 604,772	\$ 671,902	\$ 685,340
Personal	19,691	20,640	13,506	13,506	24,272	24,515	27,236	27,508
Oil & Gas (AS 43.56)	-	79	80	80	144	140	150	150
Interest	1,196	1,422	819	819	1,246	1,259	1,399	1,426
Flat Tax	21,632	21,160	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	7,478	6,785	7,430	7,430	7,132	7,275	7,421	7,569
Total Property Taxes	400,323	417,480	430,512	430,512	644,290	650,927	721,333	735,483
State Revenue	8,441	7,921	-	-	-	-	-	-
Interest Earnings	2,229	(23,487)	11,592	11,592	9,278	10,543	10,484	10,877
Other Revenue	100	-	-	-	-	-	-	-
Total Revenues	411,093	401,914	442,104	442,104	653,568	661,470	731,817	746,360
Total Revenues and Operating Transfers	411,093	401,914	442,104	442,104	653,568	661,470	731,817	746,360
Expenditures:								
Personnel	182,344	184,519	202,744	225,755	262,358	267,605	274,295	282,524
Supplies	4,890	3,195	6,100	6,100	5,450	5,559	5,670	5,783
Services	141,139	184,788	226,526	551,350	365,399	448,425	497,693	477,587
Capital Outlay	2,611	8,284	16,821	16,821	6,350	6,477	6,607	6,739
Interdepartmental Charges	8,330	13,241	21,555	24,289	26,239	28,452	29,857	29,566
Total Expenditures	339,314	394,027	473,746	824,315	665,796	756,518	814,122	802,199
Total Expenditures and Operating Transfers	339,314	394,027	473,746	824,315	665,796	756,518	814,122	802,199
Net Results From Operations	71,779	7,887	(31,642)	(382,211)	(12,228)	(95,048)	(82,305)	(55,839)
Projected Lapse	-	-	9,620	57,427	75,440	92,092	101,994	98,022
Change in Fund Balance	71,779	7,887	(22,022)	(324,784)	63,212	(2,956)	19,689	42,183
Beginning Fund Balance	709,040	780,819	788,706	788,706	463,922	527,134	524,178	543,867
Ending Fund Balance	\$ 780,819	\$ 788,706	\$ 766,684	\$ 463,922	\$ 527,134	\$ 524,178	\$ 543,867	\$ 586,050

Seward-Bear Creek Flood Service Area Revenues and Expenditures



Seward-Bear Creek Flood Service Area Ending 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 through addressing issues that best reflect a fair use of the tax levy for watershed-wide benefit.

Program Description

The Seward-Bear Creek Flood Service Area is responsible for providing hazard planning and mitigation services to the Seward-Bear Creek-Lowell Point community. The Board of Directors is tasked to determine mitigation planning needs in order to advise and facilitate hazard reduction measures.

Major Long-Term Issues and Concerns:

- Deployment of a sediment management and maintenance program for local area creeks is a long-term process and requires agency and private property owner partnerships, site access, funding, permits, and plans for regular sediment and debris removal at critical maintenance sites.
- Disposal of material excavated from area creeks and determining areas outside the floodplain for gravel depositing.
- Large funding solutions for major mitigation projects.
- Gaining site control of Box Canyon Creek and the water diversion structure through land acquisition, easement, or other mechanism, to implement the US Army Corps of Engineers preferred flood risk management alternative.
- Train project managers in the Alaska Certified Erosion and Sediment Control Lead Training program.

FY2023 Accomplishments:

- Expanding the Sediment Management & Maintenance Program to include upper Salmon Creek revetment site.

- Completed sediment management and maintenance at four project sites.
- In partnership with KPB Solid Waste, SBCFSA, and the City of Seward, completed LiDAR acquisition, erosion and flood hazard analyses, and updated mapping of the Japanese Creek alluvial fan.
- Submitted a Hazard Mitigation Grant Program application for the armoring of Bruno Road and Questawoods drainage improvements.
- In partnership with US Fish & Wildlife Service, Trout Unlimited, and Kachemak Heritage Land Trust, submitted a National Fish & Wildlife Federation floodplain and habitat restoration grant application.

FY2024 New Initiatives:

- Complete design plans for Dieckgraeff Road crossings, sediment catch basin, and drainage improvements for the Japanese Creek alluvial fan.
- In partnership with the US Army Corps of Engineers, complete a federal interest determination study of Box Canyon Creek alluvial fan.
- Acquire new LiDAR data for future flood hazard analysis and updated hazard mapping of Salmon Creek and tributaries.
- Partner with US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders to rank priority parcels and apply for grants for the acquisition of high-risk properties in the Salmon Creek Conservation Area.
- Secure State or Federal funding for high priority mitigation projects: Box Canyon Creek revetment, Japanese Creek Dieckgraeff Road modifications, Bruno Road armoring & drainage improvements, Tiehacker Road armoring, Forest Road bridge replacement, and sediment extraction from strategic maintenance sites.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	1.5	1.5	1.5	1.75

Priority:

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.

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Number of Bulk Educational Mailings	0	1	1	1
Number of Community Work Sessions/Public Meetings	0	2	2	2

Department Function

Fund 259

Seward-Bear Creek Flood Service Area - Continued

Dept 21212

Priority: 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.

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Grant Applications/Partnership Mitigation Funding	2	2	3	3
In-Stream Mitigation Projects	4	3	5	4
Multi-Agency Mitigation Projects	2	0	2	2

Commentary

In-progress and completed FY23 mitigation projects approved by the service area board under contractual services:

Grant Applications or Partnership Agreements (grant/project costs expended in FY23)

- US Army Corps of Engineers Box Canyon Creek Federal Interest Determination Study – (no local match – in process).
- National Fish & Wildlife Federation Seward Floodplain & Fish Habitat Restoration application – SBCFSA/USFWS/Trout Unlimited/Kachemak Heritage Land Trust partnership.
- State of Alaska Hazard Mitigation Grant Program application for Bruno Road armoring & drainage improvements.

Mitigation Projects (project costs expended in FY23)

- Japanese Creek Sediment Management Maintenance – \$25,225 (to be completed Spring 2023).
- Lost Creek Sediment Management & Maintenance – \$81,400 (to be completed Spring 2023).
- Sawmill Creek Sediment Management & Maintenance – \$108,600 (to be completed Spring 2023).
- Establish Ground Control & Maintenance Design Plans at Salmon Creek Revetment Site – \$20,720 (in progress).
- Kwechak Creek Sediment Management & Maintenance – \$60,497 (completed).

Multi-Agency Mitigation Projects (project costs expended in FY23)

- Japanese Creek Hazard Analyses & Mapping – SBCFSA/KPB Solid Waste/City of Seward Partnership – \$51,021 (in progress).
- Acquisition of Resurrection River Floodplain Parcels – \$600 (completed).

Emerging Situation (costs expended in FY23)

- Kwechak Creek (August) – \$5,550.
- Sawmill Creek (October) – \$3,180.
- Kwechak Creek (October) – \$17,435.

Anticipated Supplemental Appropriations from Unrestricted Fund Balance	FY2024	FY2025	FY2026
Hazard Mitigation Projects Projects are in the planning phase. Exact costs, partnership agreements, grant funding, and project years to be determined. Anticipated SBCFSA match listed with funding/agreements from other partner agencies expected.			
<ul style="list-style-type: none"> • Japanese Creek Parcel Acquisitions/Easements 	\$125,000		
<ul style="list-style-type: none"> • Salmon Creek Flood Hazard Analysis & Updated Seward Flood Data Area Mapping 		\$100,000	
<ul style="list-style-type: none"> • Local Sponsor Match for US Army Corps of Engineers Box Canyon Flood Risk Management Feasibility Study 		\$350,000	\$350,000
<ul style="list-style-type: none"> • US Dept. of Agriculture Forest Service Small Land Tract Conveyance – Box Canyon Water Diversion Structure 			\$125,000

Kenai Peninsula Borough

Budget Detail

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 82,445	\$ 82,330	\$ 92,599	\$ 108,297	\$ 138,102	\$ 45,503	49.14%
40130	Overtime Wages	2,260	-	2,960	2,960	1,289	(1,671)	-56.45%
40210	FICA	6,802	6,821	8,586	9,707	11,862	3,276	38.16%
40221	PERS	29,321	29,149	21,838	24,966	31,045	9,207	42.16%
40321	Health Insurance	50,727	53,405	63,600	65,390	65,520	1,920	3.02%
40322	Life Insurance	129	134	196	255	233	37	18.88%
40410	Annual Leave	10,660	12,680	12,965	14,180	14,307	1,342	10.35%
	Total: Personnel	182,344	184,519	202,744	225,755	262,358	59,614	29.40%
Supplies								
42020	Signage Supplies	450	90	200	200	350	150	75.00%
42120	Computer Software	-	-	-	490	-	-	-
42210	Operating Supplies	444	887	3,000	2,381	2,250	(750)	-25.00%
42230	Fuel, Oil and Lubricants	-	-	800	800	1,000	200	-
42250	Uniforms	146	195	200	200	350	150	75.00%
42360	Motor Vehicle Supplies	-	-	1,400	1,400	1,000	(400)	-28.57%
42410	Small Tools & Minor Equipment	3,850	2,023	500	629	500	-	0.00%
	Total: Supplies	4,890	3,195	6,100	6,100	5,450	(650)	-10.66%
Services								
43011	Contractual Services	122,935	164,682	200,000	518,218	336,790	136,790	68.40%
43019	Software Licensing	-	867	1,020	1,020	1,040	20	1.96%
43110	Communications	1,951	1,546	1,941	2,371	2,187	246	12.67%
43140	Postage and Freight	89	547	1,000	885	600	(400)	-40.00%
43210	Transportation and Subsistence	2,069	2,556	7,066	7,166	7,345	279	3.95%
43220	Car Allowance	51	45	-	100	-	-	-
43260	Training	1,179	320	1,100	1,100	1,100	-	0.00%
43310	Advertising	664	870	600	6,576	1,200	600	100.00%
43510	Insurance/Litigation Fund Premiums	434	796	812	812	885	73	8.99%
43610	Utilities	-	2,670	2,711	2,711	3,896	1,185	43.71%
43720	Equipment Maintenance	377	311	350	350	400	50	14.29%
43750	Vehicle Maintenance	-	-	300	300	300	-	0.00%
43780	Building/Grounds Maintenance	-	-	-	115	-	-	-
43810	Rents and Operating Leases	10,846	8,634	8,640	8,640	8,650	10	0.12%
43920	Dues and Subscriptions	544	944	986	986	1,006	20	2.03%
	Total: Services	141,139	184,788	226,526	551,350	365,399	138,873	61.31%
Capital Outlay								
48310	Vehicles	-	-	8,900	8,900	-	(8,900)	-100.00%
48610	Land Purchase	-	-	5,500	5,500	4,900	(600)	-10.91%
48710	Minor Office Equipment	2,351	2,991	2,421	2,421	1,450	(971)	-40.11%
48720	Minor Office Furniture	260	2,205	-	-	-	-	-
48740	Minor Machinery and Equipment	-	3,088	-	-	-	-	-
	Total: Capital Outlay	2,611	8,284	16,821	16,821	6,350	(10,471)	-62.25%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	1,975	10,000	10,000	10,000	-	0.00%
61990	Admin. Service Fee	8,330	11,266	11,555	14,289	16,239	4,684	40.54%
	Total: Interdepartmental Charges	8,330	13,241	21,555	24,289	26,239	4,684	21.73%
Department Total		\$ 339,314	\$ 394,027	\$ 473,746	\$ 824,315	\$ 665,796	\$ 192,050	40.54%

Kenai Peninsula Borough

Budget Detail

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Service Area Program Manager and .75 Administrative Assistant.

Added: 1 Service Area Program Manager, *via Ord. 2022-19-49*

Removed: .75 Service Area Program Lead, *via Ord. 2022-19-49*

42020 Signage Supplies. New sign for multi-use facility.

42230 Fuel, Oil and Lubricants. Increase due to increase in fuel prices.

42250 Uniforms. Rain gear and boots, increase due to new staff.

42410 Small Tools & Minor Equipment. Docking station for replacement laptop and other small tools.

43011 Contractual Services. Increase due to increased volumes of material excavation for the Sediment Management & Maintenance Program (\$296,790), emerging situations (\$20,000), and Spruce Creek ground control/ maintenance plans (\$20,000).

43110 Communications. SpitWSspots Internet Service (\$1,077), monthly charges for borough telephone lines (\$300), iPad cellular service for in-field work (\$480), and increase for cell phone stipend for Program Manager (\$330).

43210 Transportation and Subsistence. Mileage for in-field work in personal vehicle (\$1,000), travel to out-of-state floodplain conferences (\$3,360), travel for meetings/training in Anchorage & Soldotna (\$2,145), and board meeting food allowance (\$840).

43260 Training. Registration fees for out-of-state conferences for Program Manager (\$1,100). Floodplain management certification requires 16 continuing education credits every 2 years.

43310 Advertising. Increase for additional ITB newspaper advertisements for mitigation projects.

43610 Utilities. Increase due to rising cost in heating fuel & increased cost for refuse haul.

43750 Vehicle Maintenance. Oil and tire changes for borough vehicle (\$300).

43920 Dues and Subscriptions. Data transmission for 2 iridium stream gauges (\$392), Certified Floodplain Managers certification, NORFMA and ASFPM floodplain managers membership for training and support, and satellite communication subscription for emergency locator for in-field safety (\$144).

48610 Land Purchase. Acquisition of undeveloped, high flood risk parcels (\$4,900).

48710 Minor Office Equipment. Per replacement schedule: 1 laptop (\$1,450).

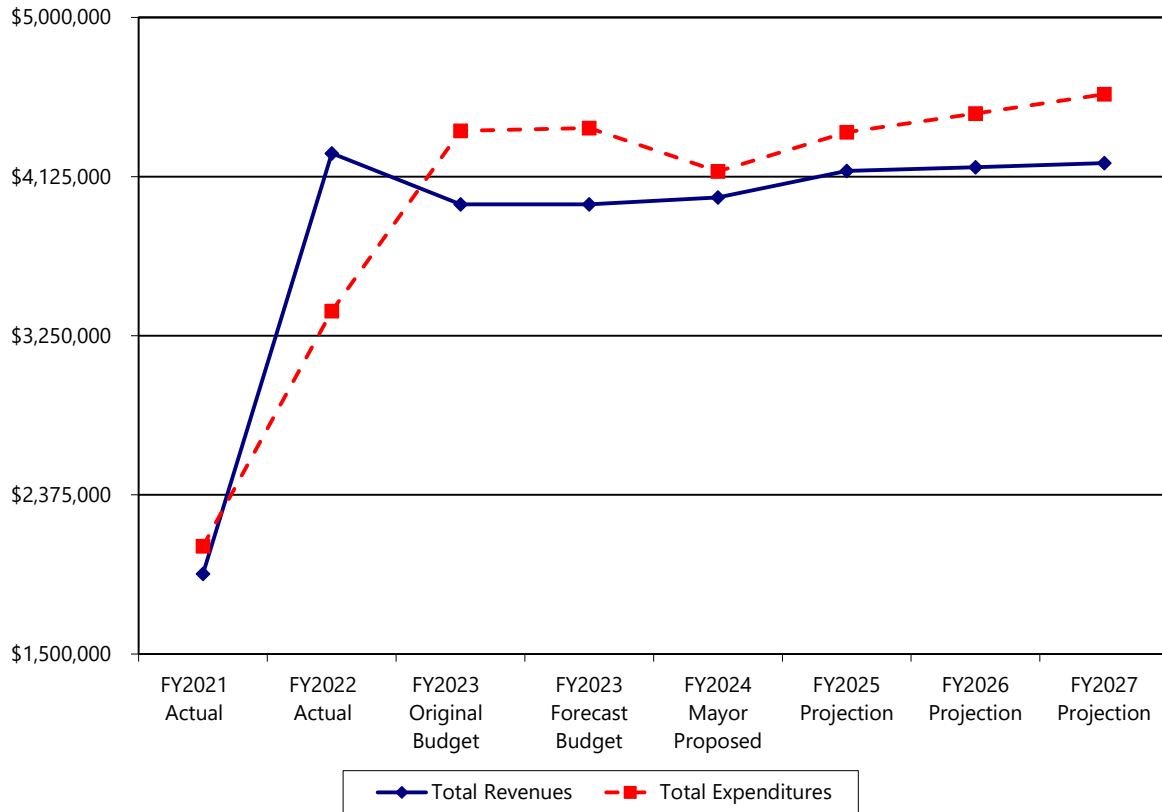
60000 Charges (To) From Other Depts. These are charges paid to the Purchasing & Contracting dept. for project management on SBCFSA projects and the Maintenance dept. for vehicle maintenance.

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 FY2024 amount is 2.5% of the personnel, supplies, services, capital outlay and interdepartmental wage charges. Increase due to full implementation of Maintenance program.

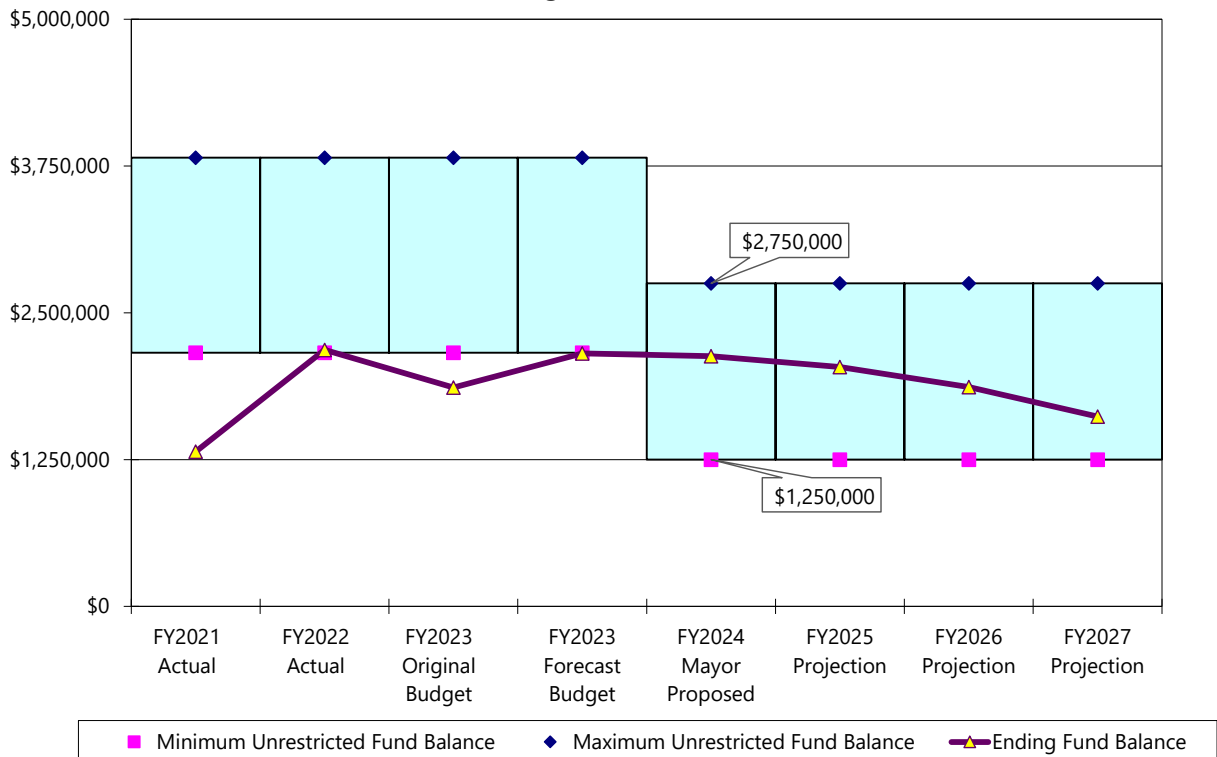
Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
E911 Surcharge Charges	\$ 1,322,016	\$ 1,446,209	\$ 1,512,208	\$ 1,512,208	\$ 1,446,208	1,453,439	1,460,706	1,468,010
Fees for service	266,986	2,271,032	2,063,462	2,063,462	2,133,611	2,257,586	2,257,586	2,257,586
State revenues	106,985	124,891	-	-	-	-	-	-
Other Revenue	-	4,064	-	-	-	-	-	-
Total Revenues	1,695,987	3,846,196	3,575,670	3,575,670	3,579,819	3,711,025	3,718,292	3,725,596
Operating Transfers From:								
General Fund	-	151,673	150,000	150,000	150,000	152,250	154,534	156,852
Nikiski Fire Service Area	57,278	60,009	58,200	58,200	66,774	69,445	72,223	75,112
Bear Creek Fire Service Area	8,182	10,432	11,114	11,114	8,156	8,482	8,821	9,174
Western Emergency Service Area	15,220	23,040	21,119	21,119	31,167	32,414	33,711	35,059
Central Emergency Service Area	146,632	133,395	131,208	131,208	148,690	154,638	160,824	167,257
Kachemak Emergency Service Area	12,874	16,345	14,394	14,394	17,504	18,204	18,932	19,689
EPHESA	5,000	11,954	10,050	10,050	8,834	9,187	9,554	9,936
Total Operating Transfers	245,186	406,848	396,085	396,085	431,125	444,620	458,599	473,079
Total Revenues and Operating Transfers	1,941,173	4,253,044	3,971,755	3,971,755	4,010,944	4,155,645	4,176,891	4,198,675
Expenditures:								
Personnel	1,401,173	2,676,676	2,956,696	2,944,974	3,143,757	3,222,351	3,302,910	3,385,483
Supplies	9,886	9,604	16,750	18,447	14,550	14,914	15,287	15,669
Services	568,087	561,747	660,772	681,488	682,100	699,153	716,632	734,548
Capital Outlay	25,670	51,565	3,985	7,669	3,000	3,075	3,152	3,231
Interdepartmental Charges	88,224	86,417	114,782	114,782	108,655	111,371	114,155	117,009
Total Expenditures	2,093,040	3,386,009	3,752,985	3,767,360	3,952,062	4,050,864	4,152,136	4,255,940
Operating Transfers To:								
Capital Projects Fund - 911	-	-	624,000	624,000	200,921	318,506	320,099	321,699
Total Operating Transfers	-	-	624,000	624,000	200,921	318,506	320,099	321,699
Total Expenditures and Operating Transfers	2,093,040	3,386,009	4,376,985	4,391,360	4,152,983	4,369,370	4,472,235	4,577,639
Net Results From Operations	(151,867)	867,035	(405,230)	(419,605)	(142,039)	(213,725)	(295,344)	(378,964)
Projected Lapse	-	-	84,626	388,944	118,562	121,526	124,564	127,678
Change in Fund Balance	(151,867)	867,035	(320,604)	(30,661)	(23,477)	(92,199)	(170,780)	(251,286)
Beginning Fund Balance	1,469,330	1,317,463	2,184,498	2,184,498	2,153,837	2,130,360	2,038,161	1,867,381
Ending Fund Balance	\$ 1,317,463	\$ 2,184,498	\$ 1,863,894	\$ 2,153,837	\$ 2,130,360	2,038,161	1,867,381	1,616,095
Fund Balance Designation:								
Restricted for Capital Replacement	\$ -	\$ -	\$ 455,631	\$ 455,631	\$ -	\$ -	\$ -	\$ -
Unrestricted	1,317,463	2,184,498	1,408,263	1,698,206	2,130,360	2,038,161	1,867,381	1,616,095
Ending Fund Balance	\$ 1,317,463	\$ 2,184,498	\$ 1,863,894	\$ 2,153,837	\$ 2,130,360	2,038,161	1,867,381	1,616,095

911 Communications Revenues & Expenditures



911 Communications Ending Fund Balance



Fund 264**Dept 11255****Department Function****911 Communications****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.

Major Long-Term Issues and Concerns:

- Increased facility space to accommodate personnel, office and storage.

FY2023 Accomplishments:

- Motorola radio console/system upgrade.
- CAD system integration with City of Homer.
- Enterprise CAD system upgrade.
- ALI DBMS system upgrade.
- Actively working toward agency accreditation.

FY2024 New Initiatives:

- Exploring new AI technology for 911 call taking and Quality Improvement.
- QI Program - Continue to make strides and improvements to ensure we meet national benchmarks and standards.
- Complete update of policy and procedure manual to digital platform.
- Implement Emergency Mental Health Dispatch Training Certification.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	16	23	23	23

CAD Calls	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
CAD (Computer Aided Dispatch) Calls for Service Law Enforcement	67,677	65,487	65,000	65,000
CAD (Computer Aided Dispatch) Calls for Service EMS/Fire	4,550	5,111	5,809	5,800

Priority: Training

Goal: Educate our staff

Objective: Have all staff complete and pass EMD and EFD classes and receive certification.

Staff Training	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Estimated
Percent of Staff Passing EMD, EFD Classes	100%	100%	100%	100%	100%

<p>Department Function</p> <p>Fund 264</p> <p>Dept 11255</p>		<p>911 Communications - Continued</p>
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Priority:
Goal:
Objective:

Public Safety Communications
To deliver the highest level of professional service to the public, emergency responders and external agencies.
1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

9-1-1 Call Data	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Average 9-1-1 Time to Answer	:10	n/a*	:05	:05	:05
Total 9-1-1 Calls Received		24,482	25,272	26,100	28,000
Average 9-1-1 Call Duration		2:33	2:32	2:33	2:33
E911 Surcharge		\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

*Due to system conversion, data is not available.

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 721,645	\$ 1,314,851	\$ 1,543,424	\$ 1,531,702	\$ 1,655,405	\$ 111,981	7.26%
40120	Temporary Wages	6,164	1,260	-	-	4,797	4,797	-
40130	Overtime Wages	2,797	160,982	52,852	52,852	56,405	3,553	6.72%
40210	FICA	62,951	123,071	140,724	140,724	152,174	11,450	8.14%
40221	PERS	271,074	451,677	363,100	363,100	389,352	26,252	7.23%
40321	Health Insurance	229,087	436,304	667,800	667,800	657,700	(10,100)	-1.51%
40322	Life Insurance	1,018	1,950	2,421	2,421	2,582	161	6.65%
40410	Leave	106,437	186,581	186,375	186,375	225,342	38,967	20.91%
Total: Personnel		1,401,173	2,676,676	2,956,696	2,944,974	3,143,757	187,061	6.33%
Supplies								
42120	Computer Software	418	-	400	400	450	50	12.50%
42210	Operating Supplies	1,809	781	3,000	3,000	3,000	-	0.00%
42263	Training Supplies	-	274	1,100	1,100	1,100	-	0.00%
42310	Repair/Maintenance Supplies	2,989	6,093	10,250	11,947	7,000	(3,250)	-31.71%
42410	Small Tools & Minor Equipment	4,670	2,456	2,000	2,000	3,000	1,000	50.00%
Total: Supplies		9,886	9,604	16,750	18,447	14,550	(2,200)	-13.13%
Services								
43011	Contractual Services	181,630	180,023	188,700	191,950	182,170	(6,530)	-3.46%
43019	Software Licensing	143,981	106,514	154,608	165,254	171,989	17,381	11.24%
43110	Communications	91,598	94,628	110,000	109,990	110,000	-	0.00%
43210	Transportation/Subsistence	947	876	5,880	5,855	6,500	620	10.54%
43260	Training	6,435	5,844	9,230	14,969	19,700	10,470	113.43%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance/Litigation Fund Premiums	6,482	9,164	16,316	13,708	12,713	(3,603)	-22.08%
43610	Utilities	53,363	53,584	59,200	59,200	61,500	2,300	3.89%
43720	Equipment Maintenance	31,715	11,824	17,375	17,375	16,875	(500)	-2.88%
43780	Buildings/Ground Maintenance	8,873	14,672	15,600	19,028	16,500	900	5.77%
43810	Rents and Operating Leases	4,950	19,800	19,800	19,800	19,800	-	0.00%
43812	Equipment Replacement Payments	37,261	63,623	63,163	63,163	63,163	-	0.00%
43920	Dues and Subscriptions	852	1,195	800	1,096	1,090	290	36.25%
Total: Services		568,087	561,747	660,772	681,488	682,100	21,328	3.23%
Capital Outlay								
48120	Major Office Equipment	9,868	37,351	-	-	-	-	-
48710	Minor Office Equipment	15,802	13,661	985	4,669	-	(985)	-100.00%
48720	Minor Office Furniture	-	553	3,000	3,000	3,000	-	0.00%
Total: Capital Outlay		25,670	51,565	3,985	7,669	3,000	(985)	-24.72%
Transfers								
50455	911 Capital Projects Fund	-	-	624,000	624,000	200,921	(423,079)	-67.80%
Total: Transfers		-	-	624,000	624,000	200,921	(423,079)	-67.80%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	88,224	86,417	115,682	115,682	109,555	(6,127)	-5.30%
60004	Mileage Ticket Credits	-	-	(900)	(900)	(900)	-	-
Total: Interdepartmental Charges		88,224	86,417	114,782	114,782	108,655	(6,127)	-5.34%
Department Total		\$ 2,093,040	\$ 3,386,009	\$ 4,376,985	\$ 4,391,360	\$ 4,152,983	\$ (224,002)	-5.12%

Kenai Peninsula Borough Budget Detail

Fund 264

Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Emergency Communications Coordinator, 1 911 Operations Manager, 3 Shift Supervisors, 1 Shift Supervisor/Training Officer, 14 Public Safety Dispatchers, 1 Quality Assurance Specialist, 1 CAD Specialist, and 1 911 Technical Specialist (IT).

42310 Repair & Maintenance Supplies. Spare parts not under warranty or support (\$4,600), and replace rack mounted UP batteries (\$2,400).

42410 Small Tools & Minor Equipment. Dispatch headsets and bases (\$,3000).

43011 Contractual Services. Payments to cities for E911 services (\$158,400), EMD sponsoring physician (\$15,020), telelanguage services (\$150), and janitorial services (\$8,400), shredding (\$200).

43019 Software Licensing. Solacom Guardian technical support call handling annual maintenance (\$36,000), and 911 Datamaster ALI/GIS database software tech support and licensing (\$13,000), security camera software renewal, (\$175), CAD software maintenance (\$37,500), EMD, EFD, AQUA protocol software and cardset support and updates, (\$17,304), Microsoft Windows Server (\$6,000), Solarwinds software maintenance (\$400), AudioCodes Voice Gateways annual technical support & hardware support (\$10,700), VMWare renewal foundation for 911 servers (\$12,000), and Cisco contract support renewals (\$8,000) TimeClock scheduling software (\$650), Nokia IP Router (\$800), Zoom License (\$260), Pacific Applied Technology-ASPIN connectivity (\$1,900) blue zone licensing-APSPIN (\$3,000), and PowerDMS policy-procedure training platform (\$6,100), and Stencil maintenance (\$18,200).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$107,300), and cell phone stipend for IT Specialist, Emergency Communications Coordinator and Operations Manager (\$2,700).

43210 Transportation/Subsistence. Travel costs and lodging for annual conferences with subject matter pertaining to 911, public safety, and emerging technologies.

43260 Training. IAED EMD/EFD recertifications (\$1,500), BLS (\$250), and miscellaneous staff training (\$4,000), management training (\$4,000), and IAED Navigator Conference (\$950) EMD/EFD courses (\$6,000), and EMHD Dispatching certification (\$3,000).

43720 Equipment Maintenance. Radio maintenance contract (\$16,375) and Bizhub maintenance contact (\$500).

43780 Buildings/Grounds Maintenance. Grounds maintenance (\$1,000), elevator maintenance (\$2,500), generator/building maintenance (\$9,500), and snow removal (\$3,500).

43810 Rents and Operating Leases. 911 back up center location lease (\$19,800).

48720 Minor Office Furniture. Dispatch chair replacement (\$1,500) and office cubicle unit (\$1,500).

60000 Charges (To) From Other Departments. These are charges from Resource Planning - GIS for 60% of the wages and benefits of the Addressing Officer and 20% of the GIS Specialist, responsible for all 911 addressing and database management (\$109,555).

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 353, 364

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-27</u>
Call Manager Software	\$ 73,602	\$ 36,801	\$ 36,801	\$ 110,403
Logger FY22	26,362	26,362	26,362	79,086
	<u>\$ 99,964</u>	<u>\$ 63,163</u>	<u>\$ 63,163</u>	<u>\$ 189,489</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.

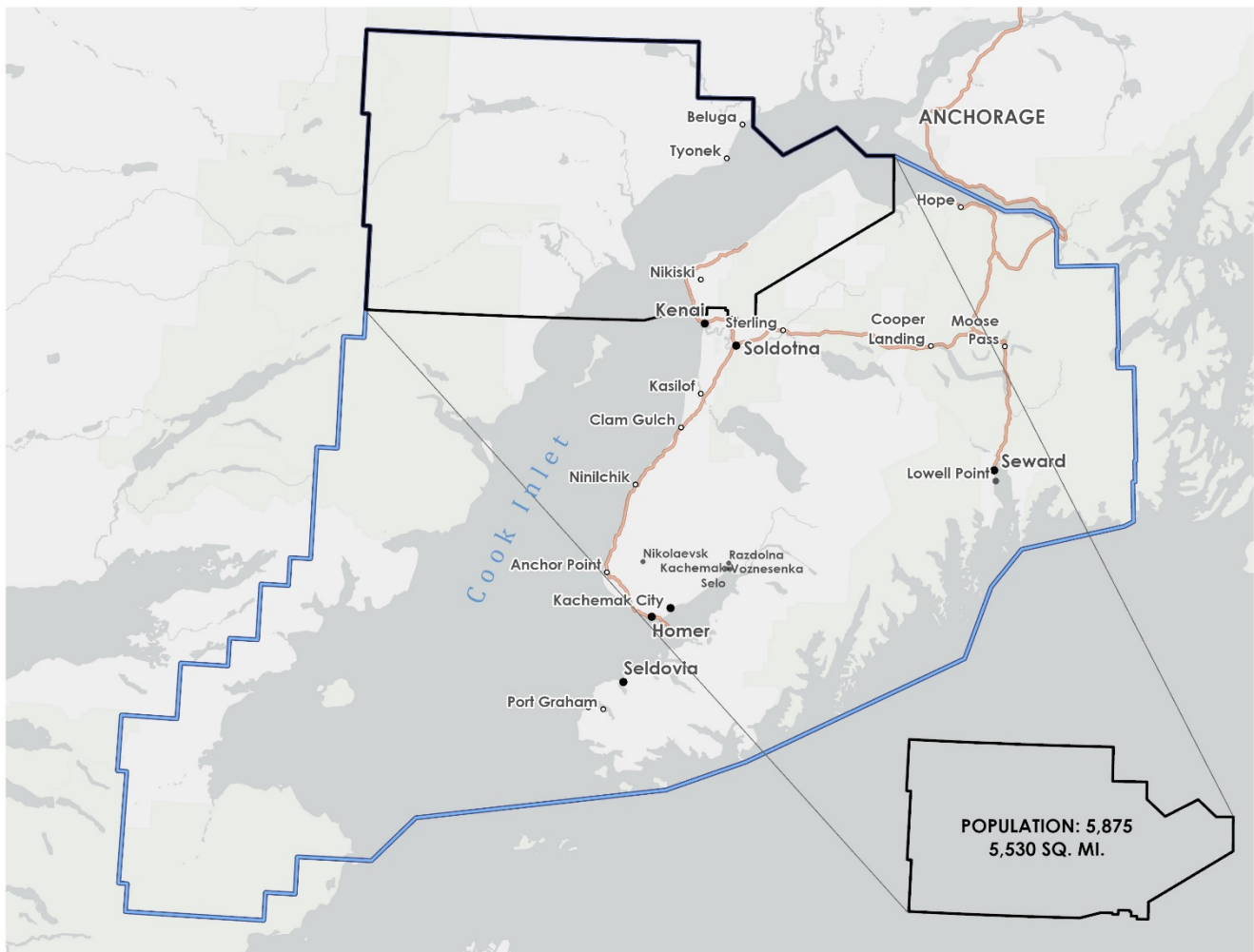
Seldovia Recreational Service Area – this service area provides recreational services for the residents of Seldovia.

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 11 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. NPR

Revenues are derived primarily through property tax. The mill rate for fiscal year 2024 is 1.40 mills. Other revenues include facility user fees, program fees, and interest income.



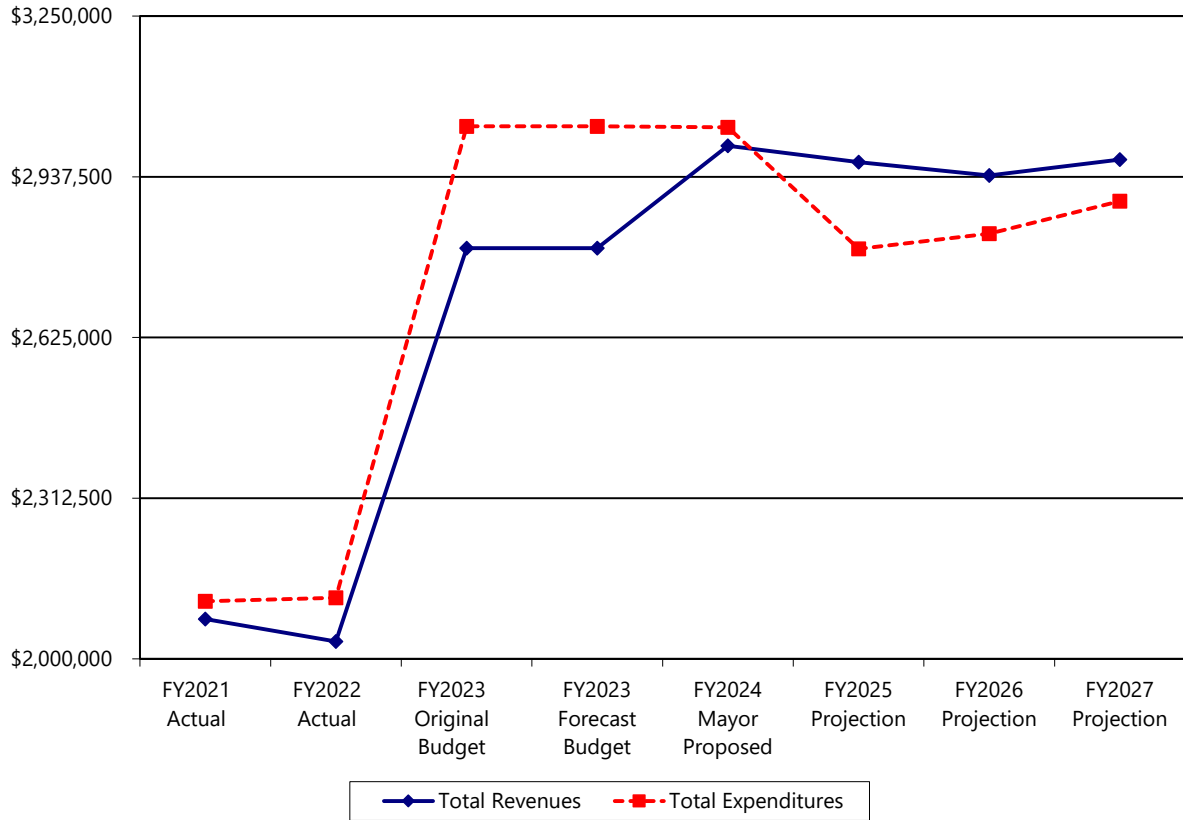
Board Members

Stacy Oliva
Misty Peterkin
Felix Martinez
Alexa McClure
Erin Bellotte
Recreation Director: Eric Eleton

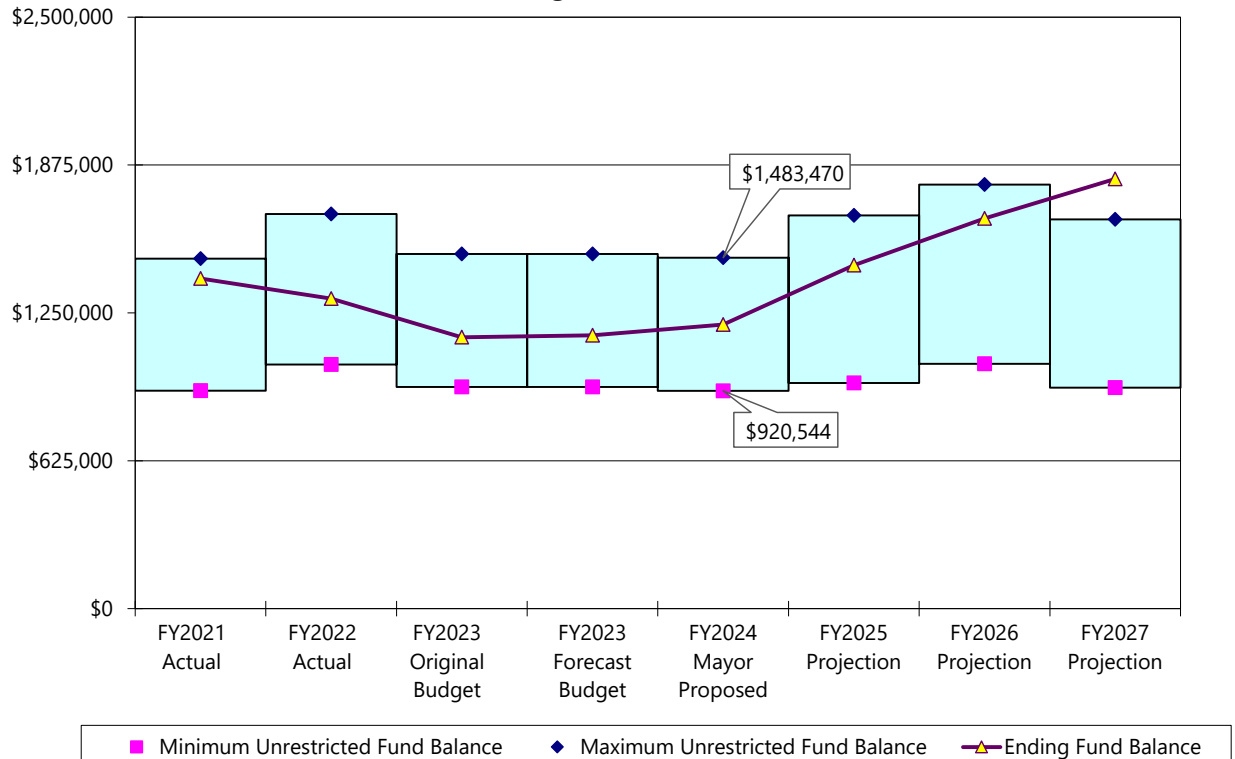
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	679,170	649,842	646,278	647,105	686,862	693,731	700,668	714,681
Personal	38,296	39,913	41,389	42,287	42,710	43,137	43,568	44,004
Oil & Gas (AS 43.56)	1,103,646	1,049,695	1,108,539	1,108,539	1,172,716	1,137,535	1,103,409	1,103,409
	1,821,112	1,739,450	1,796,206	1,797,931	1,902,288	1,874,403	1,847,645	1,862,094
Mill Rate	1.00	1.00	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 670,752	\$ 643,307	\$ 904,789	\$ 904,789	\$ 961,607	\$ 971,223	\$ 980,935	\$ 1,000,553
Personal	39,734	39,835	56,786	56,786	58,598	59,184	59,775	60,373
Oil & Gas (AS 43.56)	1,104,694	1,049,695	1,551,955	1,551,955	1,641,802	1,592,549	1,544,773	1,544,773
Interest	2,880	2,260	7,920	7,920	8,237	8,566	8,909	9,265
Flat Tax	4,150	4,356	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	16,615	14,866	16,470	16,470	15,741	16,056	16,377	16,705
Total Property Taxes	1,838,825	1,754,319	2,541,585	2,541,585	2,689,650	2,651,316	2,614,582	2,635,558
Federal Revenue	9,343	-	-	-	-	-	-	-
State Revenue	48,430	43,326	-	-	-	-	-	-
Interest Earnings	6,348	(50,038)	21,589	21,589	23,107	24,021	29,037	32,985
Other Revenue	174,243	286,183	235,340	235,340	285,000	290,700	296,514	302,444
Total Revenues	2,077,189	2,033,790	2,798,514	2,798,514	2,997,757	2,966,037	2,940,133	2,970,987
Total Revenues and Other Financing Sources	2,077,189	2,033,790	2,798,514	2,798,514	2,997,757	2,966,037	2,940,133	2,970,987
Expenditures:								
Personnel	1,196,720	1,131,506	1,424,436	1,430,726	1,421,153	1,449,576	1,485,815	1,530,389
Supplies	109,551	97,756	146,727	140,437	138,830	141,607	144,439	147,328
Services	543,016	563,165	680,573	680,573	696,330	696,330	710,257	724,462
Capital Outlay	16,072	31,759	26,967	26,967	21,100	2,652	2,705	2,759
Interdepartmental Charges	46,634	44,497	56,968	56,968	56,320	57,254	58,580	60,123
Total Expenditures	1,911,993	1,868,683	2,335,671	2,335,671	2,333,733	2,347,419	2,401,796	2,465,061
Operating Transfers To:								
Capital Projects Fund	200,000	250,000	700,000	700,000	700,000	450,000	425,000	425,000
Total Operating Transfers	200,000	250,000	700,000	700,000	700,000	450,000	425,000	425,000
Total Expenditures and Operating Transfers	2,111,993	2,118,683	3,035,671	3,035,671	3,033,733	2,797,419	2,826,796	2,890,061
Net Results From Operations	(34,804)	(84,893)	(237,157)	(237,157)	(35,976)	168,618	113,337	80,926
Projected Lapse	-	-	73,309	81,748	81,681	82,160	84,063	86,277
Change in Fund Balance	(34,804)	(84,893)	(163,848)	(155,409)	45,705	250,778	197,400	167,203
Beginning Fund Balance	1,430,467	1,395,663	1,310,770	1,310,770	1,155,361	1,201,066	1,451,844	1,649,244
Ending Fund Balance	\$ 1,395,663	\$ 1,310,770	\$ 1,146,922	\$ 1,155,361	\$ 1,201,066	\$ 1,451,844	\$ 1,649,244	\$ 1,816,447

North Peninsula Recreation Revenues and Expenditures



North Peninsula Recreation Ending 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 and operations with the increased costs of providing services.
- Continuous recruitment and utilization of volunteers for successful events and programs.
- Funding a sustainable long-term capital improvement plan.
- Increased costs to maintain aging infrastructure.
- The sustainability of the fund balance and substantial transfers to fund capital projects.
- Increased mill rate to support operations, maintenance and capital improvements.

FY2023 Accomplishments:

Administration:

- Successfully onboarded a new director, administrative assistant, recreation shift supervisor, and general maintenance operator.

Operations:

- Replaced Pool Boilers to more efficient system, decreasing utility and maintenance costs.
- Replaced the Pool sidewalk with a curbless sidewalk, increasing overall safety and creating ADA compliance.
- Completed the Nikiski Pool roof replacement project, decreasing maintenance costs and replacing infrastructure past its useful life.
- Developed work order process to better track maintenance activities and needs.
- Installation of push button door openers at the pool to better serve those with mobility issues.
- Continued to work towards making all our facilities more energy efficient by changing out light fixtures at NCRC and the Rink.
- Staff trained and operating the new Zamboni that was purchase in FY22.
- Working towards online registration for programs and classes.

FY2024 New Initiatives:

- Add a minimum of 4 additional program offerings for teens, adults and seniors throughout the year.
- Increase collaboration with community organizations to offer diverse community events.
- Increase community awareness and partnerships within community. Seek sponsorships to offset costs.
- Continue to work with our local youth hockey organization to revamp the program to increase participation.
- Continue utilizing our NPRSA 10-Year Master Plan to better prioritize our capital project plan for the future.
- Restart our NPRSA After School program to better serve the families in the Service Area.
- Continue to develop new and exciting programs for our youth such as a beginner gymnastics program for toddlers and young school aged children.

Performance Measures:

Priority:

Staffing

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.

Staffing	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Permanent Staffing History (FTEs)	9.5	9.5	10	11	11
Temporary Staffing History (FTEs)	7	7	7	6	6
Total Staff Hours	34,210	30,000	35,250	35,090	34,990
Estimated # Volunteers/Volunteer Hours	600-800/ 900-1,200	473/734	572/720	650/815	650/815

Department Function	
Fund 225	North Peninsula Recreation Service Area - Continued
Dept 61110	

Staff Certifications/License	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
ARC Lifeguard Certified (Incl. CPR/AED/First Aid)	25-30	22	12	18	25-30
ARC Professional CPR/First Aid/AED	10-12	8	6	8	9-10
ARC Water Safety Instructor/Lifeguard Instructor	6/1	2/1	2/1	2/1	5/1
NRPA Certified Pool Operator	8	3	6	9	9
NRPA Aquatic Facility Operator	2	1	2	2	2
NRPA Certified Playground Safety Inspector	1-2	1	1	1	2
Safe Sport & Concussion Training	10-12	6	5	5	6

Priority: 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.

Community Events & Special Programs	Benchmark	FY2021* Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Recreation	25	12	18	23	26
Aquatics	8	2	4	8	8

Priority: Attendance/Participation—Admissions/Programs/Classes/Events/Reservations/Leagues/Memberships/Punch Cards
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.

Nikiski Pool- Attendance/Participation	Benchmark	FY2021 Actual*	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Admissions/Classes/Programs	30,000	18,195	30,685	31,000	33,000
Events	300	41	381	300	400
Facility Reservations (Rental Attendance)	1,500	375	507	1,000	1,200
Learn To Swim Programs/Classes	3,500	1,159	1,430	1,500	1,750
Memberships/Punch Cards	22,000	12,773	21,819	22,000	23,000
Spectators (2019 was a partial year count)	1,500	405	712	600	700
Nikiski Community Recreation Center- Attendance/Participation					
Admissions/Classes/Programs	3,000	2,628	2,275	2,500	2,700
Events	4,000	1,153	5,557	6,000	6,500
Facility Reservations (Rental Attendance)	8,000	5,686	2,872	7,000	7,000
Leagues	500	302	318	400	450
Memberships/Punch Cards	1,800	1,250	1,048	1,200	1,500
Spectators (2019 was a partial year count)	4,000	3,412	5,038	6,000	6,500

*Reduction in all numbers for FY2021 were direct results of the Covid-19 pandemic and resulting limitations.

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Commentary

For FY24 the service area is focused on increasing our programmatic offerings particularly to the teen, adult, and senior demographics while also enhancing our core services which traditionally serve the youth in the community. We will also be prioritizing replacing some of our facilities aging infrastructure and enhancing our patrons overall experience when visiting the facilities.

NPRSA is dedicated to offering top notch recreational programs, classes, leagues and events. COVID had a big impact on the service area and recreation was not immune to the negative impact. As we have come out of the pandemic staff is looking to re-launch programs such as after school and summer camp programs. We are also looking to capitalize on the growing teen, young adult, and senior markets by offering new programs and activities in those demographics. This past year we added teen nights at the pool and would like to invest in an inflatable obstacle course to enhance the experience.

We are also looking to add some equipment, such as disc for disc golf and cross-country skis to add to our ice skates, for the public to rent so they can enjoy our facilities without the burden of purchasing equipment. We are targeting adults and seniors with additional classes such as bee keeping, food preservation, pottery, and paint nights. Although we are adding new classes and programs, we do not anticipate an increase in staffing levels. This can be accomplished by utilizing more efficient staffing models including our temp staff as well as tapping into community partners and volunteers.

The Nikiski Pool is one of the most beloved facilities on the Kenai Peninsula and draws over 30,000 visitors on an annual basis. In an effort to continue offering a top-notch facility and minimizing disruptions to operations we are looking to replace our main circulation pumps for the pool and spa. We are also looking to replace the flooring and front desk that has been in place since 1994. These projects are in line with addressing the aging infrastructure of our facilities and enhancing our patron's experience.

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 516,129	\$ 486,852	\$ 643,379	\$ 643,379	\$ 679,209	\$ 35,830	5.57%
40120	Temporary Wages	141,833	175,991	186,943	186,943	186,937	(6)	0.00%
40130	Overtime Wages	6,098	6,469	5,654	5,654	5,997	343	6.07%
40210	FICA	54,136	55,114	71,644	71,644	74,788	3,144	4.39%
40221	PERS	169,831	159,882	147,641	147,641	155,899	8,258	5.59%
40321	Health Insurance	225,339	169,667	286,200	286,200	231,820	(54,380)	-19.00%
40322	Life Insurance	748	735	1,024	1,024	1,073	49	4.79%
40410	Leave	72,111	73,096	81,951	81,951	85,430	3,479	4.25%
40511	Other Benefits	10,495	3,700	-	6,290	-	-	-
Total: Personnel		1,196,720	1,131,506	1,424,436	1,430,726	1,421,153	(3,283)	-0.23%
Supplies								
42120	Computer Software	744	-	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	52,925	50,033	69,700	60,910	62,000	(7,700)	-11.05%
42230	Fuel, Oils and Lubricants	3,519	6,917	6,890	6,890	6,890	-	0.00%
42250	Uniforms	1,341	1,891	2,400	2,400	2,000	(400)	-16.67%
42310	Repair/Maintenance Supplies	30,208	24,051	46,350	46,350	46,350	-	0.00%
42360	Motor Vehicle Supplies	3,951	2,977	3,090	3,090	3,090	-	0.00%
42410	Small Tools & Minor Equipment	9,115	4,929	8,697	8,697	7,000	(1,697)	-19.51%
42960	Recreational Supplies	7,748	6,958	8,600	11,100	10,500	1,900	22.09%
Total: Supplies		109,551	97,756	146,727	140,437	138,830	(7,897)	-5.38%
Services								
43011	Contractual Services	29,574	38,467	41,662	41,662	40,268	(1,394)	-3.35%
43014	Physical Examinations	-	-	500	500	-	(500)	-100.00%
43019	Software Licensing	3,840	4,342	6,073	6,073	6,613	540	8.89%
43110	Communications	8,513	8,067	9,200	9,200	8,500	(700)	-7.61%
43140	Postage and Freight	385	88	1,500	1,500	500	(1,000)	-66.67%
43210	Transportation/Subsistence	3,122	2,110	3,104	3,104	1,600	(1,504)	-48.45%
43220	Car Allowance	36	2	-	-	-	-	-
43260	Training	2,670	1,537	6,775	6,775	3,615	(3,160)	-46.64%
43310	Advertising	8,132	8,233	9,300	9,300	8,200	(1,100)	-11.83%
43410	Printing	-	-	900	900	-	(900)	-100.00%
43510	Insurance/Litigation Fund Premiums	101,968	123,625	140,147	140,147	158,157	18,010	12.85%
43610	Utilities	286,987	315,543	366,000	366,000	377,000	11,000	3.01%
43720	Equipment Maintenance	1,724	710	1,780	1,780	1,500	(280)	-15.73%
43750	Vehicle Maintenance	8,015	759	2,000	8,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	73,410	49,703	78,500	72,500	75,000	(3,500)	-4.46%
43810	Rents and Operating Leases	4,756	3,876	4,032	4,032	4,032	-	0.00%
43920	Dues and Subscriptions	1,013	1,114	1,500	1,500	1,745	245	16.33%
43960	Recreation Program Expenses	4,596	4,514	6,600	6,600	6,600	-	0.00%
49311	Design Service	4,275	475	1,000	1,000	1,000	-	0.00%
Total: Services		543,016	563,165	680,573	680,573	696,330	15,757	2.32%
Capital Outlay								
48311	Major Machinery and Equipment	-	5,612	11,500	-	-	(11,500)	-100.00%
48513	Major Recreational Equipment	-	-	-	-	10,500	10,500	-
48710	Minor Office Equipment	7,746	3,994	4,600	4,600	6,100	1,500	32.61%
48740	Minor Machinery and Equipment	7,412	6,589	8,867	20,367	-	(8,867)	-100.00%
48755	Minor Recreational Equipment	914	15,564	2,000	2,000	4,500	2,500	125.00%
Total: Capital Outlay		16,072	31,759	26,967	26,967	21,100	(5,867)	-21.76%
Transfers								
50459	North Pen Rec Capital Projects	200,000	250,000	700,000	700,000	700,000	-	0.00%
Total: Transfers		200,000	250,000	700,000	700,000	700,000	-	0.00%

Kenai Peninsula Borough Budget Detail

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	-	-	(600)	(600)	-
61990 Admin Service Fee	46,634	44,497	56,968	56,968	56,920	(48)	-0.08%
Total: Interdepartmental Charges	46,634	44,497	56,968	56,968	56,320	(648)	-1.14%
Department Total	\$ 2,111,993	\$ 2,118,683	\$ 3,035,671	\$ 3,035,671	\$ 3,033,733	\$ (1,938)	-0.06%

Line-Item Explanations

<p>40110 Regular Wages. Staff includes: 1 Director, 1 Recreation Supervisor, 1 Pool Supervisor, 1 Maintenance Mechanic II, 2 Shift Supervisors, 1 Admin Assistant, 2 Lifeguards, 1 Instructor-Lifeguard, and 1 General Maintenance Operator.</p> <p>42210 Operating Supplies. Decreased to be more in line with historical spend amounts.</p> <p>42250 Uniforms. Decreased to be more in line with historical spend amounts.</p> <p>42410 Small Tools & Equipment. Decreased to be more in line with historical spend amounts.</p> <p>42960 Recreational Supplies. Increased due to the stated initiative to provide additional high quality programming and services to the Service Area. This increase will allow us to cover the cost of the additional programs and services.</p> <p>43011 Contractual Services. Decreased as we are discontinuing the fitness on demand class. Very few people used the service and would rather support our regular fitness classes. Siemens Desigo/HVAC service contract (\$18,213), contract with Boys & Girls Club to provide recreation services for the Village of Tyonek (\$14,000), Verified First background screening (\$1,050), security/fire alarm monitoring and inspections (\$3,255), water testing (\$900) and miscellaneous smaller contracts (\$2850).</p> <p>43014 Physical Examination. Decreased as we have not used this account in the recent past, and do not see a need for FY2024.</p> <p>43019 Software Licensing. Licensing for upgrades, tech support, backup of Companion Corp Library software (\$508), Milestone (CCTV software) (\$1,150), Sportsman SQL (\$3,495), ZOOM license (\$260) and MPLC movie license (\$1,000) and Canva for flyers (\$200).</p> <p>43140 Postage and Freight. Decreased to be more in line with historical spend amounts.</p> <p>43210 Transportation/Subsistence. Lifeguard certifications, Pool Operator courses, Playground Inspector Certification, and Travel to Wrangle for 2 staff for the Alaska Recreation and Parks Association Annual Conference.</p>	<p>43260 Training. Decreased as no further Siemens training is necessary and less staff with expiring Certified Pool Operator certifications.</p> <p>43310 Advertising. Decreased to be more in line with historical spend amounts.</p> <p>43410 Printing. This account has not been used in the past few years.</p> <p>43510 Insurance Premium. Insurance premium for property, workman's compensation and liability. Increase due to increase in cost of wages for FY24, increase in value of property and equipment and associated premiums.</p> <p>43610 Utilities. Increased to account for an estimated 3% increase in energy cost.</p> <p>43780 Building/Grounds Maintenance. Slight decrease in this category to as historically we have not used the entire budget.</p> <p>48513 Recreational Equipment. Inflatable obstacle course equipment (\$10,500) for the pool to support the enhancement of our pool event offerings, particularly for teens.</p> <p>48710 Minor Office Equipment. Scheduled replacement of printer/copier (\$2,300), and replacement of 2 POS desktops (\$900 each). Would like to purchase 4 Samsung Business Commercial Signage Displays (\$500 each) to enhance our signage capabilities at the pool and rec center.</p> <p>48755 Minor Recreation Equipment. Foam Rink Dividers (\$2,500) and Cross Country Skis (\$2,000)</p> <p>50459 Transfer. Transfer to capital project fund to support long term capital improvement plan. FY2024 Includes replacing the 2 main circulation pumps at the pool and new flooring and front desk in the pool administrative area.</p> <p>61990 Admin Service Fee. The admin service fee is to cover a portion of costs associated with providing general government services. The FY2024 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.</p>
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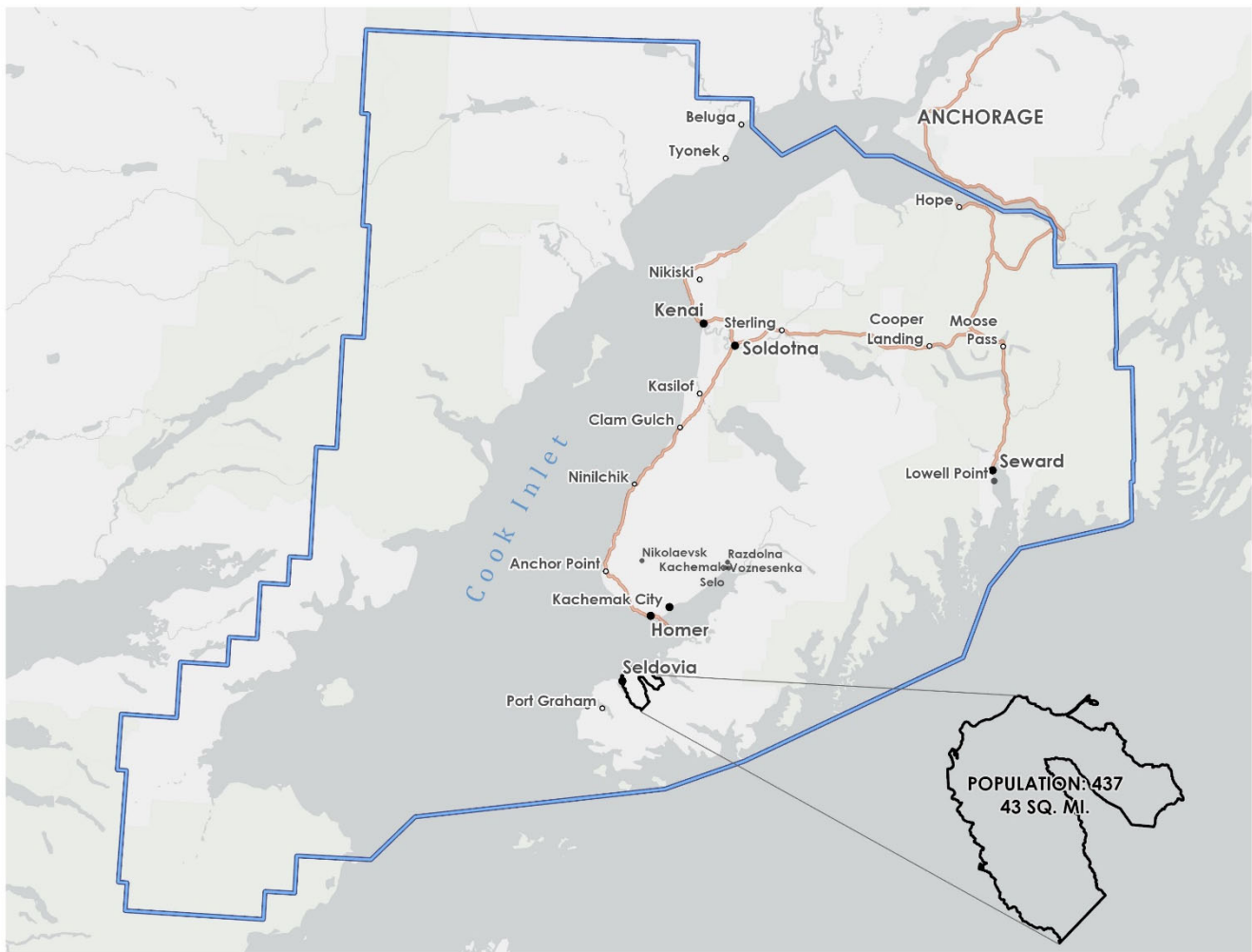
For capital projects information on this department - See the Capital Projects Section - Pages 350-351,355,403,404.

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 2024 is 0.75 mills.



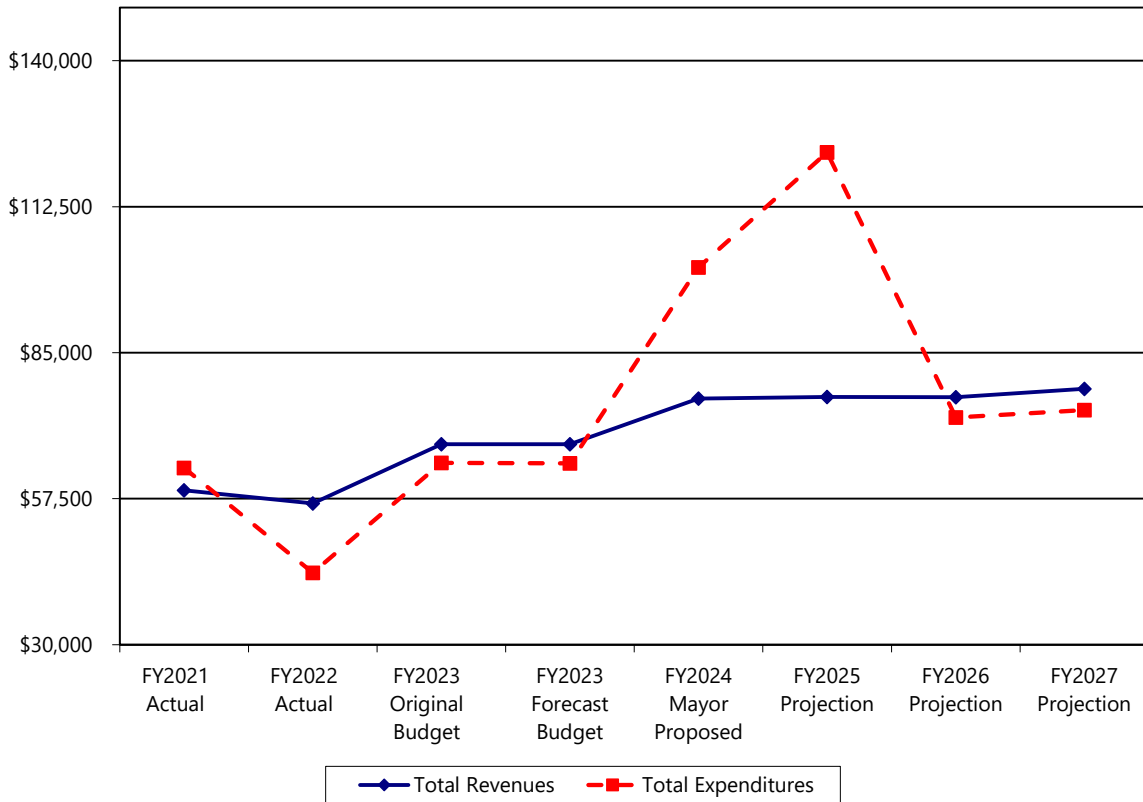
Board Members

Karen Latimer
Amelia Pollack
Valisa Higman
Elizabeth Diamant
Jenifer Cameron

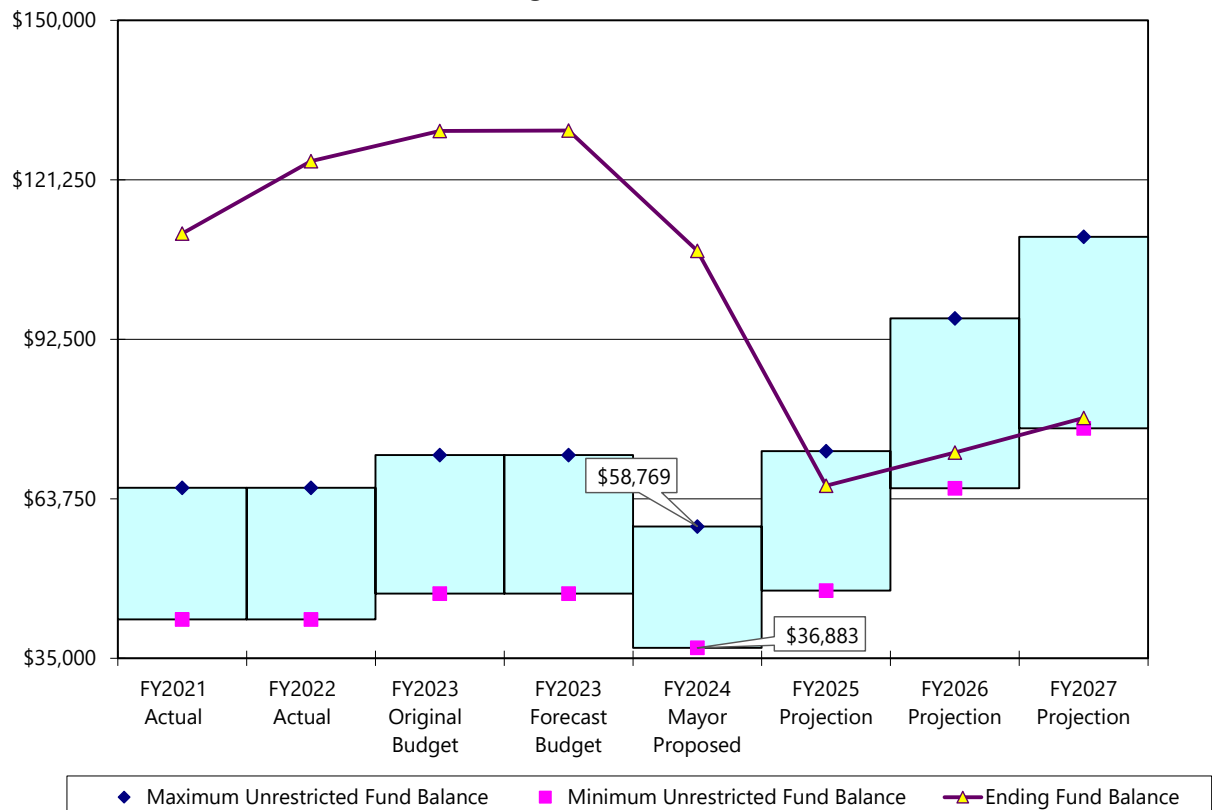
Fund: 227 Seldovia Recreational Service Area - Budget Projection

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	FY2025 Projection	FY2026 Projection	FY2027 Projection
Fund Budget:								
Taxable Value (000's)								
Real	75,521	74,466	80,773	80,773	91,751	92,669	93,596	95,468
Personal	1,140	792	819	819	827	835	843	851
	76,661	75,258	81,592	81,592	92,578	93,504	94,439	96,319
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 53,593	\$ 55,950	\$ 60,580	\$ 60,580	\$ 68,813	\$ 69,502	\$ 70,197	\$ 71,601
Personal	2,171	343	602	602	608	614	620	625
Interest	194	584	-	-	-	-	-	-
Flat Tax	2,260	1,909	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	271	220	265	265	246	251	256	261
Total Property Taxes	58,489	59,006	64,483	64,483	72,703	73,464	74,232	75,709
Interest Earnings	354	(3,616)	2,223	2,223	2,603	2,169	1,322	1,442
Other Revenue	220	1,228	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	59,063	56,618	67,756	67,756	76,356	76,683	76,604	78,201
Expenditures:								
Supplies	3,245	4,948	5,000	5,725	6,500	6,630	6,763	6,898
Services	44,833	34,214	53,672	52,949	59,097	59,097	60,279	61,485
Capital Outlay	13,656	3,333	4,000	3,923	33,000	54,000	4,000	4,000
Interdepartmental Charges	1,543	1,061	1,567	1,567	2,465	2,993	1,776	1,810
Total Expenditures	63,277	43,556	64,239	64,164	101,062	122,720	72,818	74,193
Total Expenditures and Operating Transfers	63,277	43,556	64,239	64,164	101,062	122,720	72,818	74,193
Net Results From Operations	(4,214)	13,062	3,517	3,592	(24,706)	(46,037)	3,786	4,008
Projected Lapse	-	-	1,905	1,925	3,032	3,682	2,185	2,226
Change in Fund Balance	(4,214)	13,062	5,422	5,517	(21,674)	(42,355)	5,971	6,234
Beginning Fund Balance	115,773	111,559	124,621	124,621	130,138	108,464	66,109	72,080
Ending Fund Balance	\$ 111,559	\$ 124,621	\$ 130,043	\$ 130,138	\$ 108,464	\$ 66,109	\$ 72,080	\$ 78,314

Seldovia Recreational Service Area Revenues and Expenditures



Seldovia Recreational Service Area Ending 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:

- Continue to provide programs, services, and special events that meet community expectations and reflect diverse community recreational needs. Ensure that the community receives value for the expended funds.
- Utilize the newly developed City Parks and Recreation partnership with the City of Seldovia to develop recreational assets and aide in the beautification projects within the service area for the community.
- Continue to build on our recreational equipment rentals for community events, private parties and partnerships to provide local, low-cost access to hard to source items such as our mobile dance floor, pop up event tent, sports equipment and large gathering and party needs.
- Maintain our valuable working relationships with the City of Seldovia, Seldovia Arts Council, Seldovia Village Tribe, Susan B. English School and others to support the needs of students, stakeholders and the SRSA residents.
- The Susan B. English Sport Court project is scheduled to be upgraded in the spring of 2023. The SOCC coordinator has been working with the Borough Capital Projects and the KPBSD Planning and Operations to develop a scope and estimate of the project.
- Continue to increase community participation and utilization of the SOCC and other SRSA assets.

FY2023 Accomplishments:

Administration:

- In partnership with the Kenai Peninsula Borough School District, the SRSA has managed ceramics classes in the school ceramics studio in 3-6 week blocks. This long-awaited reopening of the studio has been very well attended and appreciated within the service area community.

Operations:

- The completion of the COVID funding safety upgrades will allow us to operate safely with the addition of hands-free utilities, larger hot water heater and a washer and dryer unit. As Seldovia is affected by frequent weather events which cause power outages, the new generator will allow us to continue to function unphased.
- SOCC is reestablishing a relationship with the Seldovia Village Tribe to utilize the building and partner in programs and activities to provide recreational opportunities for all ages within the service area.
- The facility continues to provide a low-cost option for meeting space for organizations, local families and community members, and we are expanding this program to implement local rentals of our equipment and event supplies.
- After some successful community gatherings such as 3 on 3 volleyball tournament and Tie-Dye BBQ at Outside Beach, an Insta-pot/crockpot cook off at the SOCC and field sports days on the SBE campus, the SRSA and SOCC are focusing on monthly large community events to bring activities of all kinds to all ages.
- The Hunter Safety Education class was well attended with both adults and youth completing the course to gain their certificates.

FY2024 New Initiatives:

- In partnership with the City of Seldovia Parks and Recreation, develop a management plan for a waterfront park and ice rink.
- SOCC would like to work with the Seldovia Arts Council to provide another drama camp in partnership with Pier One Theater in Homer.
- Additional hours for the facility coordinator will allow for better tracking of funding and implementation of new programs such as a drama club, dance classes and senior support programs.
- Connecting with the Homer Research Reserve, the SOCC is working to bring over the Discovery Labs program and work with the local ROV education program to showcase the work they are doing in our local waters.
- The ceramics classes have been well attended and we hope to expand this program to offer an adult open studio time.
- Work with Borough maintenance to check the integrity of the SOCC roof and address any issues that may arise.
- With the success of the Susan B. English shop classes in the ceramic studio, we would like to pursue an opportunity to utilize the woods shop with an MOA with KPBSD.

Department Function**Fund 227****Seldovia Recreational Service Area - Continued****Dept 61210****Performance Measures:****Priority:** Number of Patron Visits and Utilization of the Facility.**Goal:** Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use and track the number of hours the facility is being used by community members. FY 2020 will serve to establish a benchmark for the SOCC.

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.
3. Document the time the facility is being used by community member to assist in managing the coordinator and ensuring maximum benefit to the SA.

Attendance/Participation	Benchmark	FY2021* Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Gatherings & Events	625	273	730	1,000	1,000
Community Education Classes	300	78	110	300	400
Youth Programming	800	160	730	800	1,500
Open Center	325	30	50	300	300

Attendance/Participation	Benchmark	FY2021* Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Meetings	125	37	72	100	300
Private Building Rentals	250	80	140	100	300
Senior Programs	100	0	45	100	100

Volunteers	Benchmark	FY2021* Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Number of Volunteers	15	6	6	10	10
Quantity of Volunteer Hours	100	20	20	75	75

Facility Utilization	Benchmark	FY2021* Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Patrons in the Facility	5,000	690	1,800	3,000	3,500

*These measures were affected in FY2021 by the Covid-19 pandemic, which caused the facility to be closed for a significant length of time.

**Kenai Peninsula Borough
Budget Detail**

Fund 227

Department 61210 - Seldovia Recreational Service Area

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	-
Total: Personnel		-	-	-	75	-	-	-
Supplies								
42120	Computer Software	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ (100)	-100.00%
42210	Operating Supplies	803	358	300	500	800	500	166.67%
42310	Repair/Maintenance Supplies	-	80	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	321	-	-	125	100	100	-
42960	Recreational Supplies	2,021	4,410	4,500	5,000	5,500	1,000	22.22%
Total: Supplies		3,245	4,948	5,000	5,725	6,500	1,500	30.00%
Services								
43011	Contractual Services	31,923	18,446	35,764	33,264	35,764	-	0.00%
43019	Software Licensing	54	60	100	100	100	-	0.00%
43110	Communications	1,809	1,819	2,000	2,000	2,000	-	0.00%
43140	Postage and Freight	75	200	-	-	-	-	-
43220	Car Allowance	-	-	-	2	-	-	-
43510	Insurance/Litigation Fund Premiums	2,304	1,950	2,819	2,819	3,255	436	15.47%
43610	Utilities	7,226	10,349	8,364	10,864	13,500	5,136	61.41%
43720	Equipment Maintenance	-	-	-	-	-	-	-
43780	Buildings/Grounds Maintenance	636	271	550	550	400	(150)	-27.27%
43920	Dues and Subscriptions	506	129	75	75	78	3	4.00%
43960	Recreational Program Expenses	300	990	4,000	3,275	4,000	-	0.00%
Total: Services		44,833	34,214	53,672	52,949	59,097	5,425	10.11%
Capital Outlay								
48520	Storage/Buildings/Containers	5,700	-	-	-	-	-	-
48630	Improvements Other Than Buidlings	-	-	-	-	30,000	30,000	-
48710	Minor Office Equipment	774	380	-	-	-	-	-
48720	Minor Office Furniture	-	-	1,200	1,100	1,200	-	0.00%
48740	Minor Machinery & Equipment	-	-	-	1,228	-	-	-
48755	Minor Recreational Equipment	7,182	2,953	2,800	1,595	1,800	(1,000)	-35.71%
Total: Capital Outlay		13,656	3,333	4,000	3,923	33,000	29,000	725.00%
Interdepartmental Charges								
61990	Admin Service Fee	1,543	1,061	1,567	1,567	2,465	898	57.31%
Total: Interdepartmental Charges		1,543	1,061	1,567	1,567	2,465	898	57.31%
Department Total		\$ 63,277	\$ 43,556	\$ 64,239	\$ 64,239	\$ 101,062	\$ 36,823	57.32%

Line-Item Explanations

42120 Computer Software. Removed, has not been historically utilized.

42210 Operating Supplies. Increased to accomodate rising costs on supplies and printer ink.

42410 Small Tools & Minor Equipment. Purchase of two heavy duty snow shovels (\$50 each).

42960 Recreational Supplies. Increase for glazes and clay purchases for the ceramics program.

43011 Contractual Services. Contract with City of Seldovia for administrative, program services, and janitorial services at the Sea Otter Community Center. Changes in staffing include the resignation of the Program Assistant effective Aug. 31, 2023, reduced hours for custodial from 10hr wk to 5hr wk and increased hours for the facility coordinator from 10hr to 25hr wk. This amount also reflects the 3% administrative charge from the City of Seldovia and an estimated 8% for employee liabilities (\$35,764).

43019 Software Licensing. Microsoft Office subscription (\$100).

43210 Transportation and Subsistence. Removed as it has not been historically utilized.

43510 Insurance and Litigation Fund Premiums. General property and liability insurance increased premium.

43610 Utilities. Increased utility costs reflected for FY24.

43780 Buildings and Grounds Maintenance. Funds to support quarterly chargebacks of Borough maintenance of the SOCC.

48630 Improvements Other than Buildings. Estimated cost to upgrade the Susan B. English Sport Court (\$30,000).

48720 Minor Office Furniture. Eight meeting/office chairs (\$150 each).

48755 Minor Recreational Equipment. The SRSA will continue to update, maintain and aquire new recreational equipment for communtiy use at the SOCC and in the larger community. Sleds (\$200), sport court tennis posts (\$100), balls and rackets (\$200), 10 lawn chairs (\$80 each), BBQ grill (\$400), and gear transport cart (\$100).

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.

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 6.75 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.

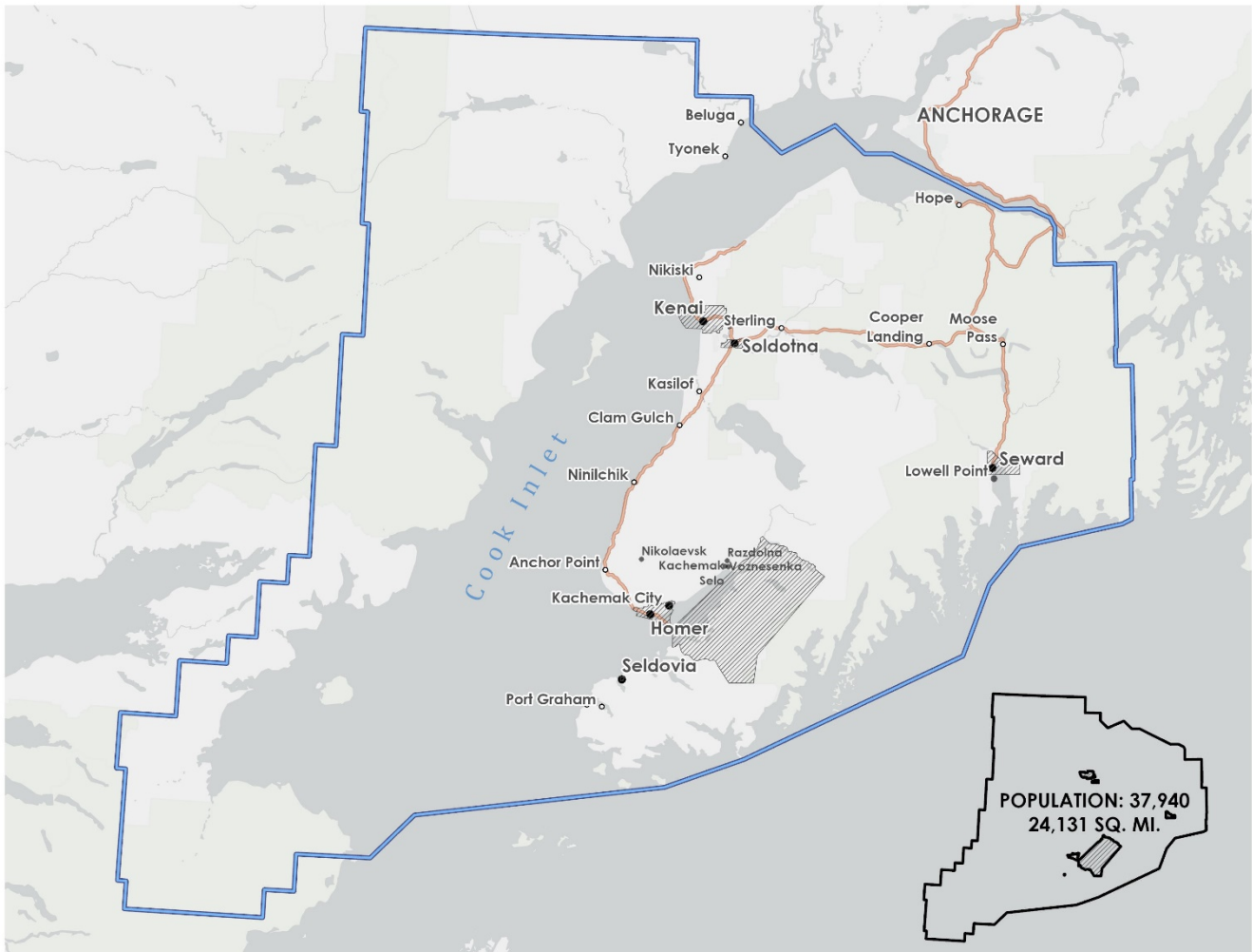
RIAD Match Fund – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

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 350-351, 355-356, 371-372, and 405-407.

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 Roads Director and 5.75 staff members oversee the maintenance of over 650 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2024 is set at 1.40 mills. Revenue is raised through property taxes.



Board Members

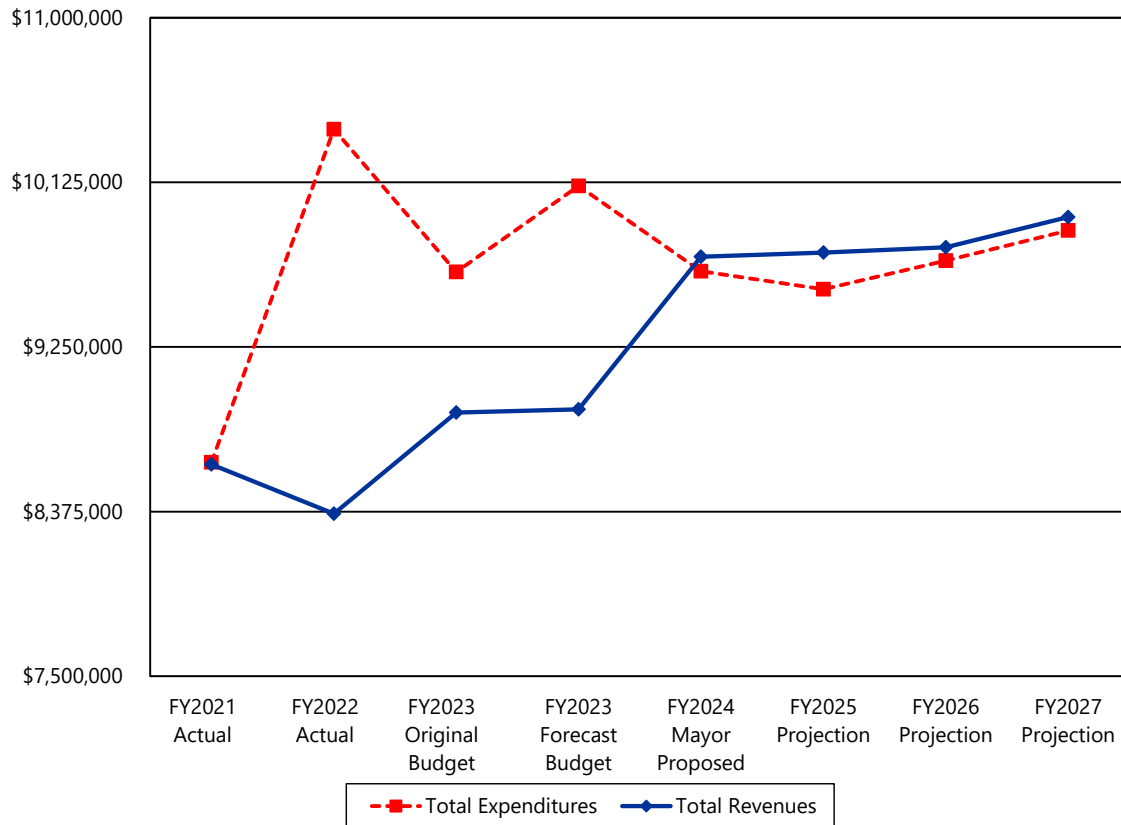
Phillip Fraley
Heidi Covey
Robert Wall
Ed Holsten
Michele Hartline
Cam Shafer
M. Kathryn Thomas

Roads Director: Scott Griebel

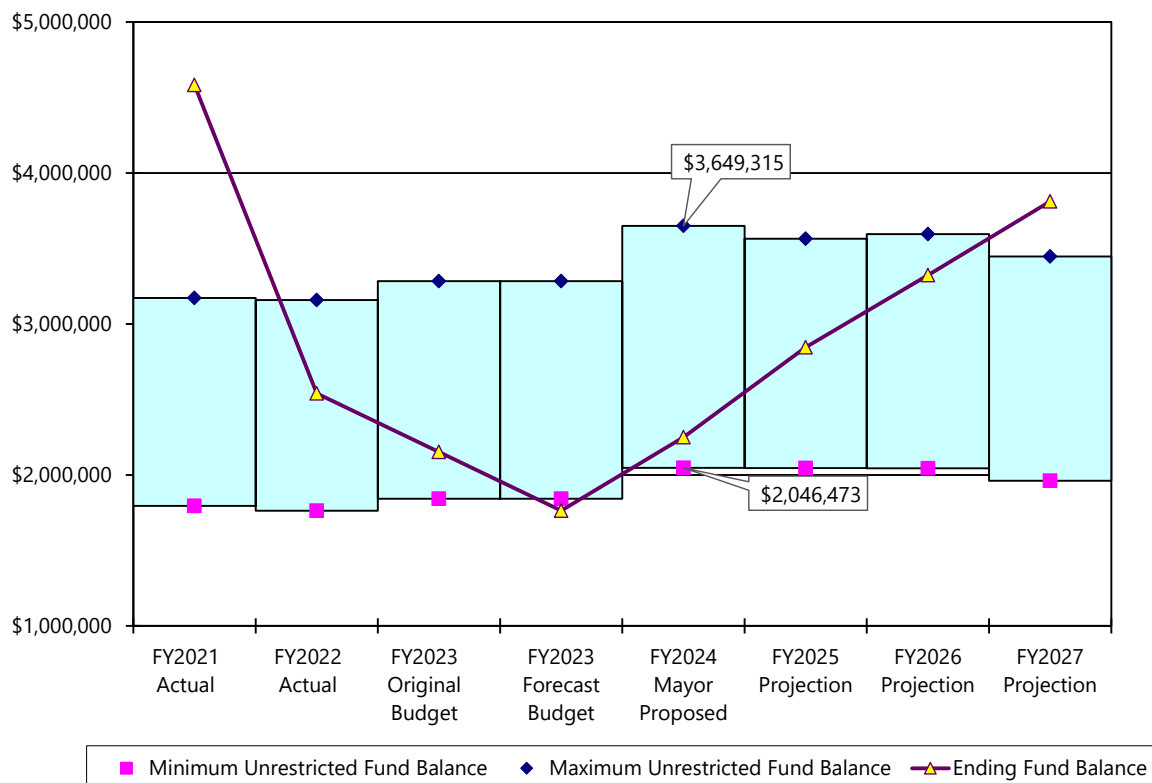
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,366,055	4,350,599	4,543,351	4,549,968	5,068,372	5,119,056	5,170,247	5,273,652
Personal	190,592	200,927	199,471	204,488	206,533	208,598	210,684	212,791
Oil & Gas (AS 43.56)	1,439,412	1,370,155	1,451,221	1,451,221	1,523,589	1,477,881	1,433,545	1,433,545
	5,996,059	5,921,681	5,996,059	5,996,059	6,798,494	6,805,535	6,814,476	6,919,988
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 6,056,918	\$ 6,064,388	\$ 6,360,691	\$ 6,369,955	\$ 7,095,721	\$ 7,166,678	\$ 7,238,346	\$ 7,383,113
Personal	273,346	283,850	273,674	280,558	283,363	286,196	289,058	291,949
Oil & Gas (AS 43.56)	2,016,645	1,918,216	2,031,709	2,031,709	2,133,025	2,069,033	2,006,963	2,006,963
Interest	20,333	22,844	17,332	17,364	19,024	19,044	19,069	19,364
Flat Tax	48,440	47,339	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	123,898	112,538	122,539	122,539	118,218	120,582	122,994	125,454
Total Property Taxes	8,539,580	8,449,175	8,850,762	8,866,942	9,694,168	9,707,246	9,723,057	9,874,403
State Revenue	48,541	45,303	-	-	-	-	-	-
Interest Earnings	19,313	(136,746)	51,151	51,151	35,266	45,000	56,891	66,473
Other Revenues	17,864	5,991	-	-	-	-	-	-
Total Revenues	8,625,298	8,363,723	8,901,913	8,918,093	9,729,434	9,752,246	9,779,948	9,940,876
Total Revenues and Operating Transfers	8,625,298	8,363,723	8,901,913	8,918,093	9,729,434	9,752,246	9,779,948	9,940,876
Expenditures:								
Personnel	936,444	948,705	1,097,190	1,097,190	1,202,762	1,226,817	1,257,487	1,295,212
Supplies	60,851	56,561	65,255	74,255	66,255	67,580	68,932	70,311
Services	5,184,876	5,234,631	5,986,083	6,135,133	5,986,917	5,782,917	5,898,575	6,016,547
Capital Outlay	-	925	8,875	8,875	2,500	2,550	2,601	2,653
Interdepartmental Charges	154,553	154,545	178,935	178,935	181,461	176,997	180,690	184,618
Total Expenditures	6,336,724	6,395,367	7,336,338	7,494,388	7,439,895	7,256,861	7,408,285	7,569,341
Operating Transfers To:								
Special Revenue Funds	-	212,000	12,000	12,000	12,000	100,000	100,000	100,000
Capital Project Fund	2,300,000	3,800,000	2,300,000	2,600,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Operating Transfers	2,300,000	4,012,000	2,312,000	2,612,000	2,212,000	2,300,000	2,300,000	2,300,000
Total Expenditures and Operating Transfers	8,636,724	10,407,367	9,648,338	10,106,388	9,651,895	9,556,861	9,708,285	9,869,341
Net Results From Operations	(11,426)	(2,043,644)	(746,425)	(1,188,295)	77,539	195,385	71,663	71,535
Projected Lapse	-	-	359,430	412,191	409,194	399,127	407,456	416,314
Change in Fund Balance	(11,426)	(2,043,644)	(386,995)	(776,104)	486,733	594,512	479,119	487,849
Beginning Fund Balance	4,594,457	4,583,031	2,539,387	2,539,387	1,763,283	2,250,016	2,844,528	3,323,647
Ending Fund Balance	\$ 4,583,031	\$ 2,539,387	\$ 2,152,392	\$ 1,763,283	\$ 2,250,016	\$ 2,844,528	\$ 3,323,647	\$ 3,811,496

Road Service Area Revenues and Expenditures



Road Service Area Ending 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, serratation 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:

- Continue to address code compliance issues throughout the borough.
- Securing qualified road maintenance contractors and closely monitor and report on work performance.
- Increase the current level of road maintenance by finding efficiencies within the department and partnering with contractors to do the same.
- Upgrading existing "grandfathered" roads with maintenance funds due to lack of capital funding via grants.
- Rehabilitating paved roads and bridges, decreasing maintenance costs by making it easier for equipment to service.

FY2023 Accomplishments:

- Implemented new road maintenance contracts for 12 units, utilizing the new contract type started in FY2022.
- Utilized social media to educate public on Road Service Area maintenance projects.
- Continued right-of-way enforcement – responded to 150 complaints and issued citations.
- Continued work with IT to streamline right-of-way enforcement requirements utilizing new software.
- Worked with Code Compliance to resolve several right-of-way issues.
- Repaired approximately 9,000 square feet of pavement on paved roads throughout the borough.

- Approximately 850 labor hours were dedicated to right-of-way enforcement.
- Completed capital improvement projects on six roads, approximately 2.02 miles.
- Expanded impound storage yard to accommodate the increased number of vehicles towed.

FY2024 New Initiatives:

- Review new style contracts and make necessary adjustments to improve efficiencies.
- Continue to utilize social media to educate the public on Road Service Area operations and projects, including an interactive mapping program showing exact location and description of pending projects.
- Create online sign requests and permit applications to streamline the permitting process and to assist with public compliance.
- Work with GIS to improve cataloguing and documenting maintenance concerns, new road improvements and road maintenance inspections utilizing GPS tracking and documentation software in the field.
- Provide consistent and rotational public service announcements and social media postings for snow placement, safety issues in right-of-ways, permit compliance and right-of-way obstructions.
- Continue working with Purchasing and Contracting to address roads that need major upgrades, through capital improvement projects.
- Continue brushing right-of-ways on a rotation basis for snow storage and line of sight.

<p style="text-align: center;">Department Function</p> <p>Fund 236</p> <p>Dept 33950</p>		<p style="text-align: center;">Road Service Area - Continued</p>
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Performance Measures:

Priority: 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: Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Staffing, Mill Rate and Miles	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	6.5	6.15	6.75	6.75
Mill Rate	1.4	1.4	1.4	1.4
Number of Miles Maintained	649.2	649.9	650.4	651.5

Maintenance Cost per Mile by Region*	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
North (119.8 Miles)	\$6,302	\$6,923	\$6,500	\$5,000
South (116.1 Miles)	10,136	8,416	7,000	7,000
East (38.4 Miles)	17,392	17,182	12,540	12,540
West (192.9 Miles)	4,819	5,303	4,500	4,500
Central (183.2 Miles)	5,312	4,530	4,400	4,400

*A new style of contract was implemented in FY22 for three sections, and twelve more in FY23. The implementation of these contracts reduced the cost per mile.

Priority: 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.
3. Improve roads/driving conditions by eliminating safety hazards and obstructions that prevent road maintenance, interruption to traffic flow, and prevention of emergencies services.
4. Enhance Road Service Area public profile through responding to public complaints (Customer Service).

Measures	Benchmark	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Calls Tracked in the Road Maintenance Program	<2,400	2,389	2,790	2,600	2,400
Applied Calcium Chloride Application by Mile	150	232	150	232	150
Brushing by Mile	175	125	245	252	252
Right-of-Way Permits Processed	175	172	214	200	175
Abandoned/Junk Vehicles	75	48	130	130	100
Unauthorized Encroachments	15	20	20	20	20
Enforcement Labor Hours	700	684.25	652	736	850

Kenai Peninsula Borough

Budget Detail

Fund 236

Department 33950 - Road Service Area

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 465,246	\$ 462,309	\$ 545,255	\$ 545,255	\$ 566,310	\$ 21,055	3.86%
40120	Temporary Wages	-	-	23,999	23,999	26,999	3,000	12.50%
40130	Overtime Wages	44,935	41,857	66,114	66,114	85,144	19,030	28.78%
40210	FICA	42,884	42,883	56,078	56,078	59,756	3,678	6.56%
40221	PERS	170,220	168,241	138,338	138,338	147,276	8,938	6.46%
40321	Health Insurance	141,889	156,307	193,300	193,300	229,320	36,020	18.63%
40322	Life Insurance	700	701	862	862	891	29	3.36%
40410	Leave	70,570	76,407	73,244	73,244	87,066	13,822	18.87%
Total: Personnel		936,444	948,705	1,097,190	1,097,190	1,202,762	105,572	9.62%
Supplies								
42020	Signage Supplies	19,711	13,722	24,500	20,000	20,000	(4,500)	-18.37%
42120	Computer Software	393	394	500	2,000	500	-	0.00%
42210	Operating Supplies	2,158	1,474	3,000	3,000	3,500	500	16.67%
42230	Fuel, Oils and Lubricants	22,971	30,176	25,000	37,000	35,000	10,000	40.00%
42250	Uniforms	-	-	255	255	255	-	0.00%
42310	Repair/Maintenance Supplies	-	1,124	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	8,522	6,403	9,500	9,500	4,500	(5,000)	-52.63%
42410	Small Tools & Minor Equipment	7,096	3,268	2,000	2,000	2,000	-	0.00%
Total: Supplies		60,851	56,561	65,255	74,255	66,255	1,000	1.53%
Services								
43011	Contractual Services	49,680	71,859	164,000	313,039	164,000	-	0.00%
43019	Software Licensing	54	669	-	576	-	-	-
43110	Communications	7,899	7,707	11,000	11,000	9,000	(2,000)	-18.18%
43140	Postage and Freight	906	1,416	2,250	2,250	2,000	(250)	-11.11%
43210	Transportation/Subsistence	2,088	5,559	8,352	8,352	4,177	(4,175)	-49.99%
43220	Car Allowance	753	2,884	3,600	3,600	3,600	-	0.00%
43310	Advertising	5,236	4,659	7,000	7,000	5,500	(1,500)	-21.43%
43410	Printing	40	-	40	40	40	-	0.00%
43510	Insurance/Litigation Fund Premiums	24,486	19,148	28,119	28,119	28,000	(119)	-0.42%
43610	Utilities	6,569	6,992	6,180	6,180	6,180	-	0.00%
43720	Equipment Maintenance	1,150	1,454	2,000	2,000	1,500	(500)	-25.00%
43750	Vehicle Maintenance	8,051	4,977	7,500	7,350	7,500	-	0.00%
43780	Buildings/Grounds Maintenance	90	871	-	535	-	-	-
43810	Rents and Operating Leases	1,085	-	-	-	-	-	-
43920	Dues and Subscriptions	110	84	920	920	420	(500)	-54.35%
43951	Road Binding Treatment	330,748	538,545	745,122	747,855	745,000	(122)	-0.02%
43952	Road Maintenance	4,745,931	4,567,807	5,000,000	4,996,317	5,010,000	10,000	0.20%
Total: Services		5,184,876	5,234,631	5,986,083	6,135,133	5,986,917	834	0.01%
Capital Outlay								
48120	Major Office Equipment	-	-	5,000	5,000	-	(5,000)	100.00%
48710	Minor Office Equipment	-	500	3,375	3,375	2,000	(1,375)	-40.74%
48720	Minor Office Furniture	-	425	500	500	500	-	0.00%
Total: Capital Outlay		-	925	8,875	8,875	2,500	(6,375)	-71.83%
Transfers								
50237	Engineers Estimate Fund	-	12,000	12,000	12,000	12,000	-	0.00%
50238	RIAD Match Fund	-	200,000	-	-	-	-	-
50434	Road Service Area Capital Projects	2,300,000	3,800,000	2,300,000	2,600,000	2,200,000	(100,000)	-4.35%
Total: Transfers		2,300,000	4,012,000	2,312,000	2,612,000	2,212,000	(100,000)	-4.35%

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	154,553	154,545	178,935	178,935	181,461	2,526	1.41%
Total: Interdepartmental Charges	154,553	154,545	178,935	178,935	181,461	2,526	1.41%
Department Total	\$ 8,636,724	\$ 10,407,367	\$ 9,648,338	\$ 10,106,388	\$ 9,651,895	\$ 3,557	0.04%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Roads Director, 1 Lead Inspector 3 Road Inspectors, and 1.75 Administrative Assistants.

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road brushing, tree removal, and culvert marker installation.

40130 Overtime Wages. Overtime while on call on the weekend, after normal business hours, after hour meetings, and sign installation.

42230 Fuel, Oils, and Lubricants. Increased to reflect fuel inflation costs.

42360 Vehicle Repair Supplies. Reducing as all vehicles are fairly new and should require less maintenance.

43011 Contractual Services. Abandoned vehicle removal from Borough right-of-ways and ROW encroachments enforcement (\$80,000), Impound yard surveillance camera installation (\$50,000), steam thaw, tree removal, and culvert clearing (\$30,000), and janitorial services (\$4,000).

43210 Transportation/Subsistence. Reduced by removing OT meals, no longer part of contract.

43510 Insurance Premium. Adjusted annually for property, workman's compensation, and general liability.

48710 Minor Office Equipment. One Surface Pro 8 (\$2,000).

48720 Minor Office Equipment. Office chair (\$500).

50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

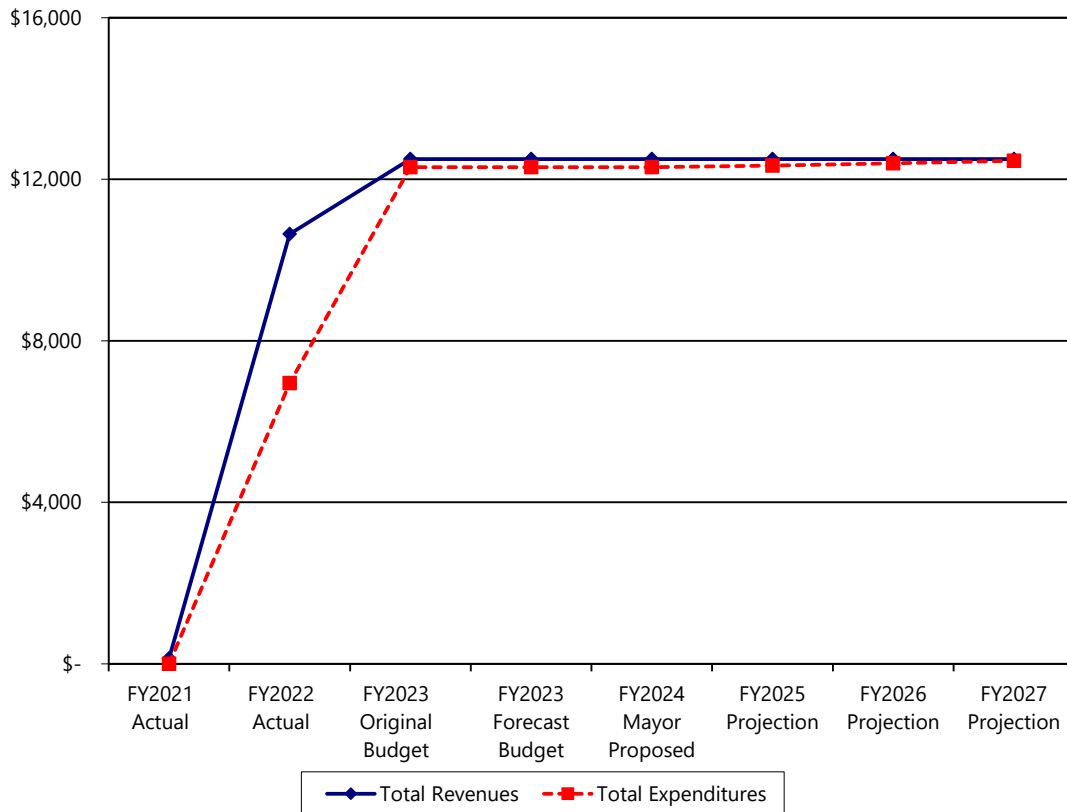
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2024 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 355-356, 371-372, 405-407

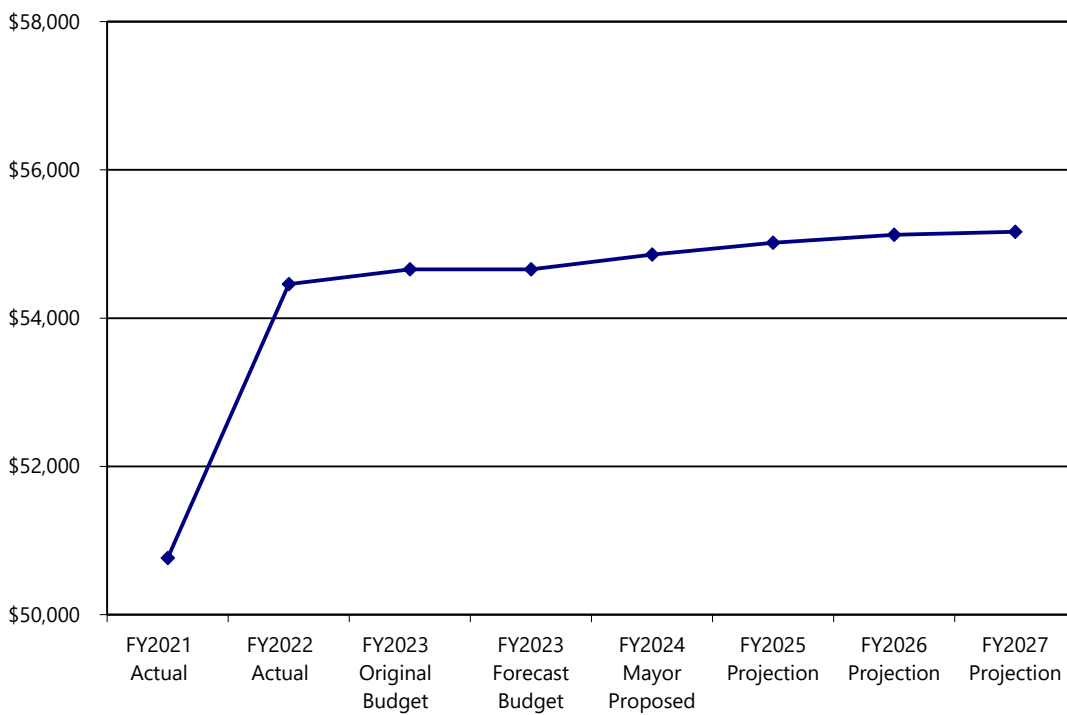
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Revenues:								
Interest Earnings	\$ 135	\$ (1,356)	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenues	135	(1,356)	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Operating Transfer	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Revenues and								
Operating Transfers	135	10,644	12,500	12,500	12,500	12,500	12,500	12,500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	-	6,950	10,000	10,000	10,000	10,000	10,000	10,000
Interdepartmental Charges	-	-	300	300	300	301	302	304
Total Expenditures	-	6,950	12,300	12,300	12,300	12,341	12,393	12,458
Net Results From Operations	135	3,694	200	200	200	159	107	42
Change in Fund Balance	135	3,694	200	200	200	159	107	42
Beginning Fund Balance	50,628	50,763	54,457	54,457	54,657	54,857	55,016	55,123
Ending Fund Balance	\$ 50,763	\$ 54,457	\$ 54,657	\$ 54,657	\$ 54,857	\$ 55,016	55,123	\$ 55,165

Engineer's Estimate Fund Revenues and Expenditures



Engineer's Estimate Fund Ending Fund Balance



**Kenai Peninsula Borough
Budget Detail**

Fund 237

Department 33950 - Engineer's Estimate Fund

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
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%
Services								
43011	Contractual Services	-	6,950	10,000	10,000	10,000	-	0.00%
43310	Advertising	-	-	-	-	-	-	-
Total: Services		-	6,950	10,000	10,000	10,000	-	0.00%
Interdepartmental Charges								
61990	Admin Service Fee	-	-	300	300	300	-	0.00%
Total: Interdepartmental Charges		-	-	300	300	300	-	0.00%
Department Total		\$ -	\$ 6,950	\$ 12,300	\$ 12,300	\$ 12,300	\$ -	0.00%

Line-Item Explanations

43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

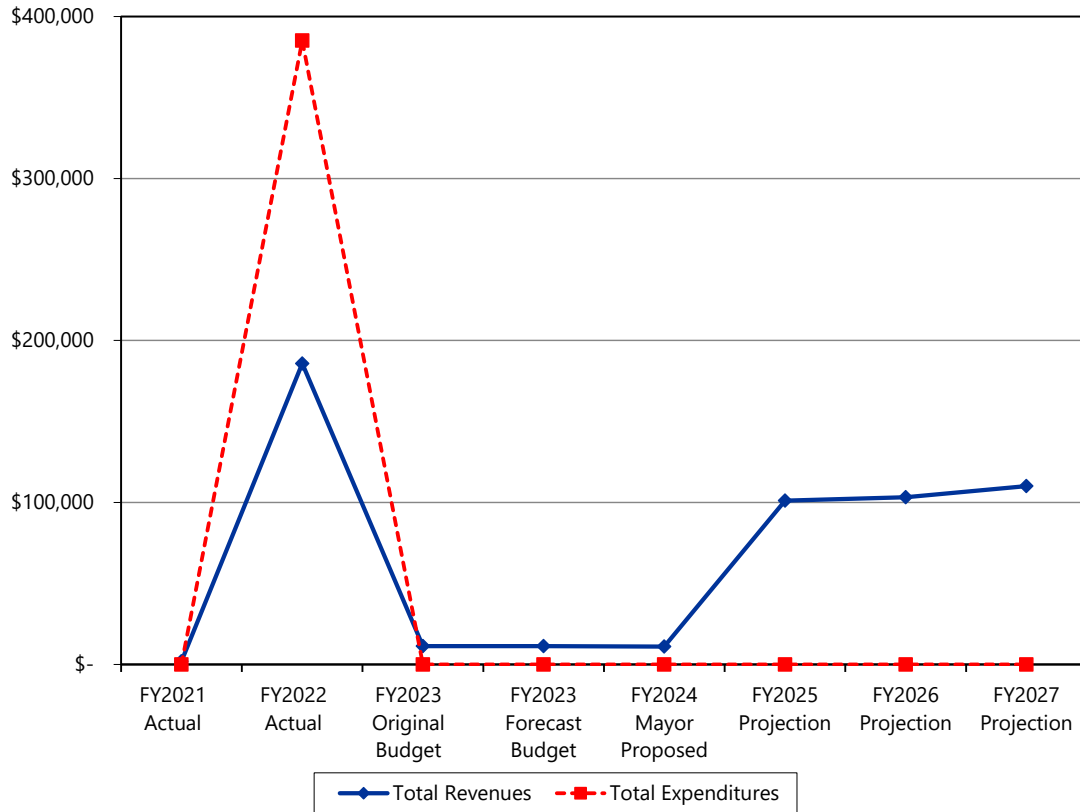
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2024 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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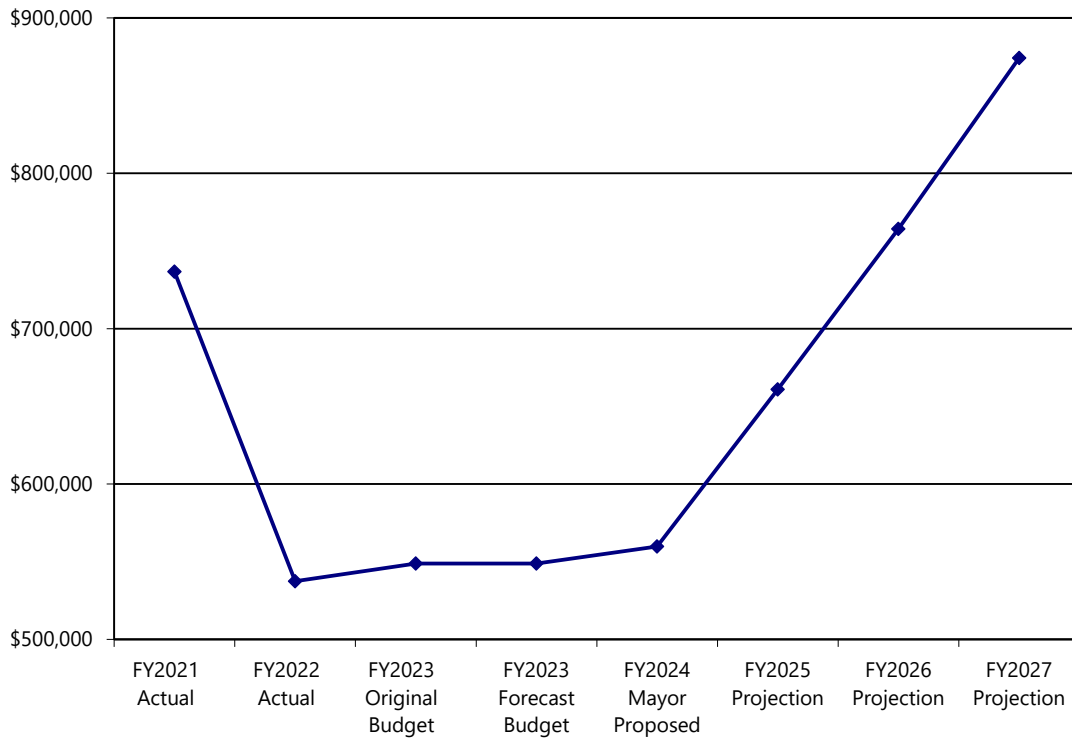
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 1,960	\$ (14,188)	\$ 11,332	\$ 11,332	\$ 10,975	\$ 11,195	\$ 13,219	\$ 20,059
Total Revenues	1,960	(14,188)	11,332	11,332	10,975	11,195	13,219	20,059
Operating Transfers From:								
Special Revenue Fund	-	200,000	-	-	-	90,000	90,000	90,000
Total Operating Transfer	-	200,000	-	-	-	90,000	90,000	90,000
Total Revenues and Operating Transfers	1,960	185,812	11,332	11,332	10,975	101,195	103,219	110,059
Expenditures:								
Transfers	-	385,082	-	-	-	-	-	-
Total Expenditures	-	385,082	-	-	-	-	-	-
Total Expenditures and Operating Transfers	-	385,082	-	-	-	-	-	-
Net Results From Operations	1,960	(199,270)	11,332	11,332	10,975	101,195	103,219	110,059
Change in Fund Balance	1,960	(199,270)	11,332	11,332	10,975	101,195	103,219	110,059
Beginning Fund Balance	734,751	736,711	537,441	537,441	548,773	559,748	660,943	764,162
Ending Fund Balance	\$ 736,711	\$ 537,441	\$ 548,773	\$ 548,773	\$ 559,748	\$ 660,943	\$ 764,162	\$ 874,221

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Ending Fund Balance



Kenai Peninsula Borough Budget Detail

Fund 238

Department 33950 - RIAD Match Fund

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50830 RIAD Projects	-	385,082	-	-	-	-	-
Total: Transfers	-	385,082	-	-	-	-	-
Department Total	\$ -	\$ 385,082	\$ -	\$ -	\$ -	\$ -	0.00%

Line-Item Explanations

43011 Contractual Services. There are two RIADs in process currently, but are not yet to an engineer estimate status. Contribution will be determined and funded through appropriation once project numbers are determined.

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 FY2024 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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 Funded

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2024 budget year is \$54,753,114.

Operational funding for the school district is appropriated as follows: \$40,460,663 for local effort and in-kind of \$14,292,451 consisting of \$9,450,291 for maintenance, \$81,600 for utilities, \$4,501,908 for property, liability insurance and worker's compensation, \$125,000 for audit cost, and \$133,652 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 \$4,949,652 for school related debt of which \$1,796,919 is expected to be reimbursed from the State of Alaska, and \$4,000,000 for school district capital projects. Total funding provided for school purposes is \$61,905,847. Total funding for schools represents approximately **64%** of the Borough's budget; sales tax revenues provide approximately **75%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

Key Measures

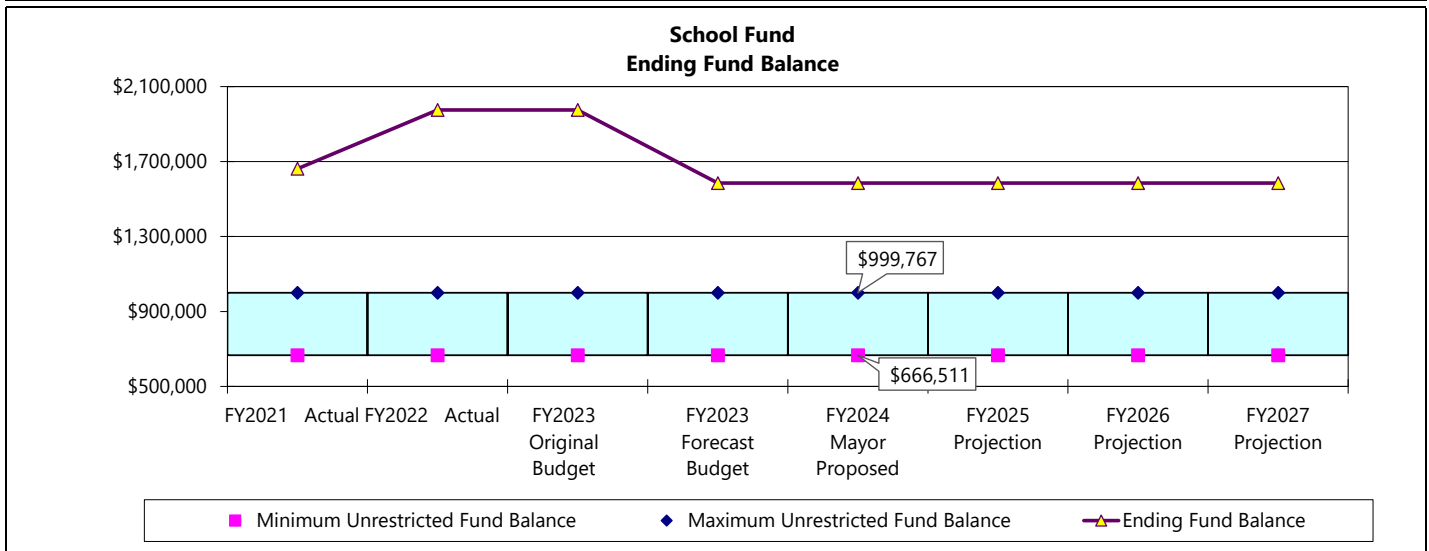
	FY21 <u>Actual</u>	FY22 <u>Actual</u>	FY23 <u>Estimated</u>	FY24 <u>Projected</u>
# of students	7,756	8,398	8,481	8,450
Operational Funding				
Funding from sales tax	\$ 36,296,951	\$ 44,988,984	\$ 46,500,000	\$ 47,000,000
Funding from property tax	11,591,958	3,011,016	6,064,284	7,753,114
Federal Funding	2,111,091	2,000,000	-	-
Total funding	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>	<u>\$ 52,564,284</u>	<u>\$ 54,753,114</u>
Mill rate equivalent in funding	5.89	5.90	5.89	5.61
Borough funding per student	\$ 6,447	\$ 5,954	\$ 6,198	\$ 6,480
Non Operational Funding:				
School capital projects	\$ 1,430,000	\$ 4,050,000	\$ 6,875,000	\$ 4,000,000
School Debt Service (net of State payment)				
School Debt Service (net of State payment)	3,562,254	2,198,762	1,491,287	3,152,733
Total Borough Funding	<u>\$ 54,992,254</u>	<u>\$ 56,248,762</u>	<u>\$ 60,930,571</u>	<u>\$ 61,905,847</u>
Total mill rate equivalent in funding	6.48	6.80	7.10	6.53
Total mill rate equivalent in funding (net of debt reimbursement from State)	6.48	6.64	6.83	6.34
Equivalent mill rate, net of sales tax	2.20	1.33	1.62	1.53

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.

Fund: 241 School Fund - Budget Projection

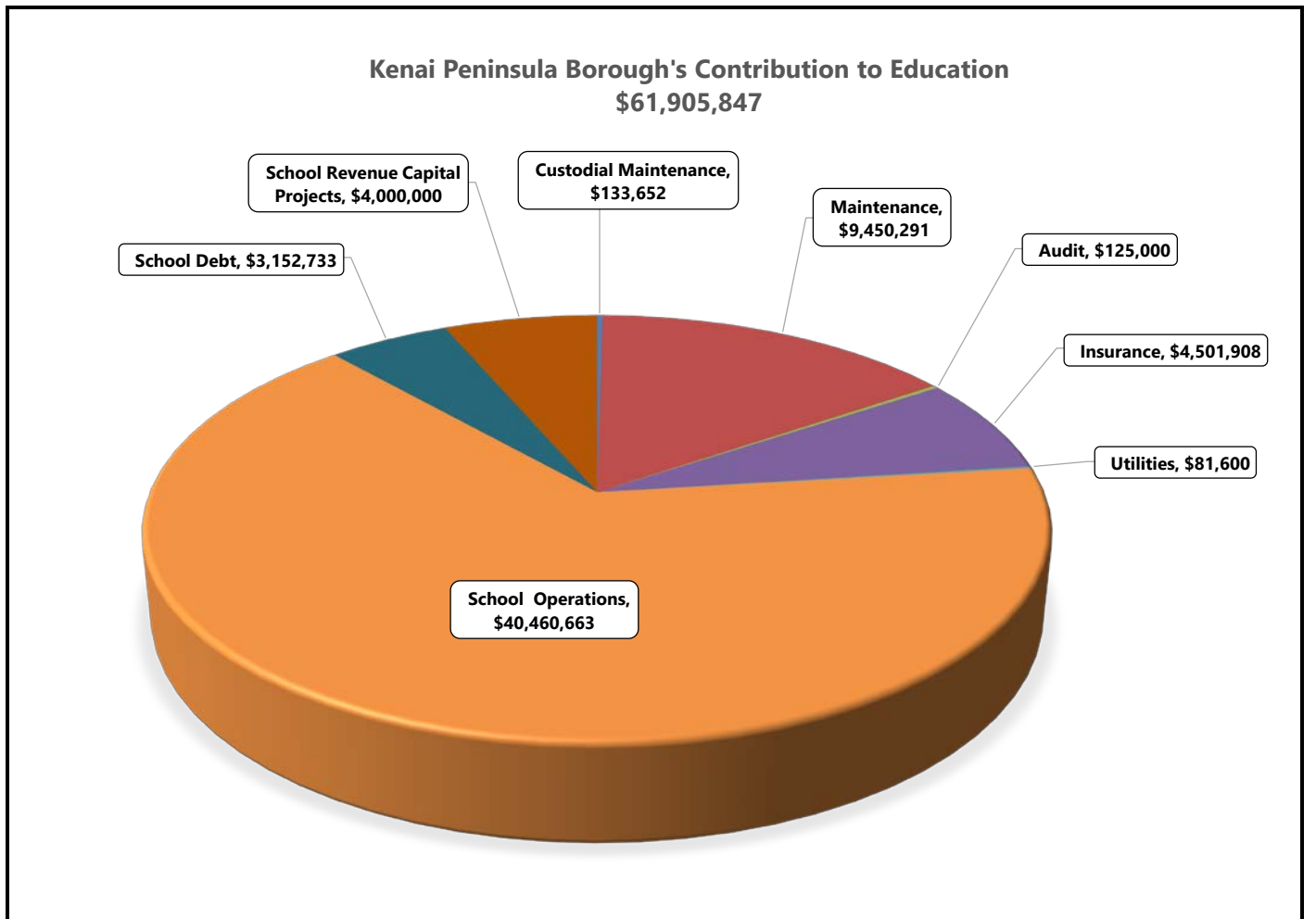
Fund Budget:	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	FY2025 Projection	FY2026 Projection	FY2027 Projection
Revenues:								
Federal Revenue	\$ 8,102	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	271,341	264,039	-	-	-	-	-	-
Other Revenue	-	690	-	-	-	-	-	-
Total Revenues	279,443	265,129	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	47,888,909	48,000,000	52,564,284	52,564,284	54,753,114	54,753,114	54,753,114	54,753,114
Federal Revenue	2,111,091	2,000,000	-	-	-	-	-	-
Total Operating Transfers	50,000,000	50,000,000	52,564,284	52,564,284	54,753,114	54,753,114	54,753,114	54,753,114
Total Revenues and Other Financing Sources	50,279,443	50,265,129	52,564,284	52,564,284	54,753,114	54,753,114	54,753,114	54,753,114
Expenditures:								
Custodial Maintenance	122,636	128,016	132,564	132,564	133,652	136,993	140,418	143,928
Maintenance	7,549,663	7,996,339	8,683,359	9,073,359	9,450,291	9,686,548	9,928,712	10,176,930
Non-Departmental:								
Audit	97,134	85,449	100,773	100,773	125,000	128,125	131,328	134,611
Insurance Premium	3,280,215	3,131,278	3,824,600	3,824,600	4,501,908	4,614,456	4,729,817	4,848,062
Utilities	73,108	73,390	81,600	81,600	81,600	83,640	85,731	87,874
School Operations	38,637,268	38,537,314	39,741,388	39,741,388	40,460,663	40,103,352	39,737,108	39,361,709
Total Expenditures	49,760,024	49,951,786	52,564,284	52,954,284	54,753,114	54,753,114	54,753,114	54,753,114
Total Expenditures and Operating Transfers	49,760,024	49,951,786	52,564,284	52,954,284	54,753,114	54,753,114	54,753,114	54,753,114
Net Results From Operations	519,419	313,343	-	(390,000)	-	-	-	-
Projected Lapse	-	-	-	-	-	-	-	-
Change in Fund Balance	519,419	313,343	-	(390,000)	-	-	-	-
Beginning Fund Balance	1,142,463	1,661,882	1,975,225	1,975,225	1,585,225	1,585,225	1,585,225	1,585,225
Ending Fund Balance	1,661,882	1,975,225	1,975,225	1,585,225	1,585,225	1,585,225	1,585,225	1,585,225
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	1,284,363	1,597,706	1,597,706	1,207,706	1,207,706	1,207,706	1,207,706	1,207,706
Total Fund Balance	\$ 1,661,882	\$ 1,975,225	\$ 1,975,225	\$ 1,585,225	\$ 1,585,225	\$ 1,585,225	\$ 1,585,225	\$ 1,585,225



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Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2021 Actual		FY2022 Actual		FY2023 Forecast Budget		FY2024 Proposed Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
	8,484,558,000		8,468,108,000		8,921,887,000		9,759,144,000	
Local Effort to School District								
Custodial Maintenance	\$ 122,636	0.01	\$ 128,016	0.02	\$ 132,564	0.01	\$ 133,652	0.01
Maintenance	7,549,663	0.89	7,996,339	0.94	9,073,359	1.02	9,450,291	0.97
Audit	97,134	0.01	85,449	0.01	100,773	0.01	125,000	0.01
Insurance	3,280,215	0.39	3,131,278	0.37	3,824,600	0.43	4,501,908	0.46
Utilities	73,108	0.01	73,390	0.01	81,600	0.01	81,600	0.01
School Operations	38,637,268	4.55	38,537,314	4.55	39,741,388	4.45	40,460,663	4.15
Total Expenditures and Operating Transfers	49,760,024	5.86	49,951,786	5.90	52,954,284	5.94	54,753,114	5.61
State on-behalf payment - PERS	271,341	0.03	264,439	0.03	-	-	-	-
Federal Coronavirus Funds	2,119,193	0.25	2,000,000	0.24	-	-	-	-
Other Revenue	-	-	690	-	-	-	-	-
Fund Balance - unspent funds	519,419	0.06	313,343	0.04	(390,000)	(0.04)	-	-
Total Local Effort to School District	47,888,909	5.64	48,000,000	5.67	52,564,284	5.39	54,753,114	5.61
Other Educational Funding								
School Debt	3,562,254	0.42	2,198,762	0.26	1,491,287	0.17	3,152,733	0.32
School Revenue Capital Projects	1,250,000	0.15	4,050,000	0.48	5,250,000	0.59	4,000,000	0.41
Total Other Educational Funding	4,812,254	0.57	6,248,762	0.74	6,741,287	0.76	7,152,733	0.73
Total Education from Borough	\$ 52,701,163	6.21	\$ 54,248,762	6.41	\$ 59,305,571	6.65	\$ 61,905,847	6.34



Department Function	
Fund 241	School 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 and the records center.

Program Description

This division provides janitorial services to the buildings located within the Binkley/Park Street complex.

Major Long-Term Issues and Concerns:

- Retention of employees
- Snow removal with limited staffing.

FY2023 Accomplishments:

- Successfully met building needs.
- Improved safety on pathways and entryways for employees by increasing focus on maintaining those areas based on weather and other factors.

FY2024 New Initiatives:

- Improve work assignment efficiency to ensure maximum return on investment of custodial efforts.
- Conduct a building equipment audit to determine needs related to efficient and effective building maintenance.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History*	1.25	1.25	1.25	1.25

*Custodial staffing total 2.5 employees; 50% is paid by Borough and 50% is paid by School District

Priority: 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.

Percentage of Timely Response*	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Custodial	99%	100%	100%	100%

*Percentages gauged by number of complaints received by General Services

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 11235 - School Fund Custodial Maintenance

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 61,842	\$ 63,950	\$ 60,113	\$ 60,113	\$ 64,722	\$ 4,609	7.67%
40120	Temporary Wages	-	-	901	901	901	-	0.00%
40130	Overtime Wages	-	44	1,152	1,152	1,247	95	8.25%
40210	FICA	4,970	5,168	5,502	5,502	5,963	461	8.38%
40221	PERS	19,694	20,304	14,010	14,010	15,086	1,076	7.68%
40321	Health Insurance	25,260	27,319	39,750	39,750	32,760	(6,990)	-17.58%
40322	Life Insurance	84	89	117	117	124	7	5.98%
40410	Leave	8,088	8,661	7,302	7,302	8,914	1,612	22.08%
Total: Personnel		119,938	125,535	128,847	128,847	129,717	870	0.68%
Supplies								
42210	Operating Supplies	519	87	135	267	150	15	11.11%
42250	Uniforms	309	313	312	312	624	312	100.00%
42310	Repair/Maintenance Supplies	-	61	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	113	397	400	268	700	300	75.00%
Total: Supplies		941	858	947	947	1,574	627	66.21%
Services								
43011	Contractual Services	875	875	975	975	1,075	100	10.26%
43110	Communications	104	(39)	130	130	130	-	0.00%
43210	Transportation/Subsistence	52	56	60	60	60	-	0.00%
43610	Utilities	726	731	905	905	996	91	10.06%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
Total: Services		1,757	1,623	2,170	2,170	2,361	191	8.80%
Capital Outlay								
48710	Minor Office Equipment	-	-	600	600	-	(600)	-100.00%
Total: Capital Outlay		-	-	600	600	-	-	0.00%
Department Total		\$ 122,636	\$ 128,016	\$ 132,564	\$ 132,564	\$ 133,652	\$ 1,688	1.27%

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.

42210 Operating Supplies. Increased due to an increase in general supply costs.

42250 Uniforms. Increased due to CBA negotiations

42410 Small Tools & Minor Equipment. Purchase a battery operated snow blower (\$700). Split 50% with HR Custodial.

43011 Contractual Services. Window washing at the main Borough building, Human Resources, and Records offices (\$1,075).

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, progress is slow with respects to the replacement of many of our aged HVAC control systems. Funding of approximately \$5,000,000 will be needed, spread over several years, to replace these systems.
- Additionally, facility security and intrusion management continues to be an important need for District and Borough facilities.

FY2023 Accomplishments:

- Flooring upgrades: 30k sq-ft of carpet replaced, 6k sq-ft of vinyl flooring relaced, 135k sq-ft of wood floors refinished.
- Completed installation of playground equipment at Chapman and Ninilchik.
- Completed boiler replacements at Tustumena, Moose Pass and Port Graham.
- LED lighting upgrades at Homer Middle School, Paul Banks Elementary, West Homer Elementary, and Ninilchik.
- Relocate a portable building from Sterling Elementary to Chapman.

- Heating valve or pump upgrades at Homer High School, North Star Elementary, and Mountain View Elementary.
- Upgrade Kenai Central High School pool lockers, locker room benches and floor.
- Repairs to Redoubt Elementary rain leaders and dry well, Sterling sink hole, Nikolaevsk septic tank, and Nanwalek sewer lines.
- Direct Digital Control (DDC) version upgrade at Port Graham and system upgrades at Hope, North Star Elementary and Mountain View Elementary.
- Complete the generator replacement at Susan B. English school.
- Repairs to Kenai Central High School track.
- Painting of interiors, exteriors, and parking lot striping at various facilities.
- Installation of HALO security sensors at various school restrooms.
- Air compressor replaced at the Kenai Central Vocational Building.

FY2024 New Initiatives:

- Flooring upgrades: 22k sq-ft of carpet, 4.2k sq-ft of vinyl replacement, and 136k sq-ft of wood floor refinishing planned.
- Replace 7 HVAC heating coils at Homer High School.
- Replace lockers at Nikiski High School.
- Soldotna High School track repairs.
- Pool pump replacement at Seward High School and Kenai Central High School.
- Skyview pool maintenance, replacing valves, expansion joint, and pit decking.
- Skyview elevator controls upgrade.
- Water Quality SCADA system upgrades at Skyview, Moose Pass and McNeil Canyon schools.
- Start on the next prioritized school Generator upgrade.
- Continue area wide lighting upgrades in gyms and auditoriums.
- Continue with the prioritized upgrade of safety and security systems (fire control systems, intercoms, access card systems and HALO sensors) area wide.
- Continue prioritized repairs to asphalt, paving and sidewalks area wide.
- Continue upgrading HVAC control systems area wide.
- Continue with prioritized, area wide repairs or replacements of windows and siding.

Department Function	
Fund 241	School Fund
Dept 41010	Facilities Maintenance - Continued

Performance Measures

Staffing History	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Maintenance Staff	44.5	45.35	48.75	48.75

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:

Work Order Requests	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Boroughwide	10,850	10,454	11,226	10,900

Commentary:

The Kenai Peninsula Borough Maintenance department strives to economically and efficiently maintain 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

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 2,743,638	\$ 2,778,834	\$ 3,594,863	\$ 3,184,863	\$ 3,827,175	\$ 232,312	6.46%
40120	Temporary Wages	407,353	348,099	239,316	239,316	226,598	(12,718)	-5.31%
40130	Overtime Wages	21,916	42,426	25,337	25,337	28,165	2,828	11.16%
40210	FICA	275,444	273,685	323,371	323,371	359,384	36,013	11.14%
40221	PERS	935,678	959,261	823,111	823,111	875,704	52,593	6.39%
40321	Health Insurance	947,091	936,455	1,295,850	1,295,850	1,337,470	41,620	3.21%
40322	Life Insurance	4,241	4,317	5,590	5,590	5,919	329	5.89%
40410	Leave	512,942	500,564	451,410	451,410	508,380	56,970	12.62%
40511	Other Benefits	12,536	10,152	30,000	30,000	30,000	-	0.00%
Total: Personnel		5,860,839	5,853,793	6,788,848	6,378,848	7,198,795	409,947	6.04%
Supplies								
42120	Computer Software	781	4,861	510	2,510	4,485	3,975	779.41%
42210	Operating Supplies	42,891	37,784	55,900	55,900	57,577	1,677	3.00%
42230	Fuel, Oils and Lubricants	70,314	95,672	130,000	130,000	133,900	3,900	3.00%
42250	Uniforms	10,097	12,664	10,200	10,200	20,000	9,800	96.08%
42263	Training Supplies	-	120	510	510	510	-	0.00%
42310	Repair/Maintenance Supplies	688,782	699,803	750,628	733,628	765,640	15,012	2.00%
42360	Motor Vehicle Supplies	41,978	41,089	45,900	45,900	46,818	918	2.00%
42410	Small Tools & Minor Equipment	36,692	45,372	29,500	44,500	29,500	-	0.00%
Total: Supplies		891,535	937,365	1,023,148	1,023,148	1,058,430	35,282	3.45%
Services								
43011	Contractual Services	70,081	49,717	277,300	72,300	75,000	(202,300)	-72.95%
43014	Physical Examinations	2,955	2,985	6,120	6,120	6,120	-	0.00%
43015	Water/Air Sample Testing	11,085	13,808	13,260	18,260	18,500	5,240	39.52%
43019	Software Licensing	28,292	34,591	40,400	40,400	56,000	15,600	38.61%
43050	Solid Waste Fees	427	859	1,020	1,020	1,020	-	0.00%
43110	Communications	36,233	35,849	37,620	37,620	37,620	-	0.00%
43140	Postage and Freight	12,641	9,314	18,360	18,360	18,360	-	0.00%
43210	Transportation/Subsistence	143,637	139,767	165,000	164,000	169,949	4,949	3.00%
43220	Car Allowance	912	632	-	-	-	-	-
43260	Training	8,921	10,732	25,000	17,500	25,750	750	3.00%
43310	Advertising	829	393	1,020	1,020	1,020	-	0.00%
43410	Printing	116	-	199	199	199	-	0.00%
43610	Utilities	93,744	98,823	107,100	107,100	107,100	-	0.00%
43720	Equipment Maintenance	1,481	2,370	2,550	2,550	2,550	-	0.00%
43750	Vehicle Maintenance	2,500	2,408	4,080	5,080	4,080	-	0.00%
43764	Snow Removal	525,839	646,469	357,000	1,157,000	450,000	93,000	26.05%
43780	Buildings/Grounds Maintenance	118,171	396,389	204,000	409,000	540,000	336,000	164.71%
43810	Rents & Operating Leases	4,621	2,297	13,260	13,260	13,260	-	0.00%
43812	Equipment Replacement Payments	41,822	51,046	74,437	74,437	118,728	44,291	59.50%
43920	Dues and Subscriptions	5,090	3,399	3,740	3,740	4,551	811	21.68%
Total: Services		1,109,397	1,501,848	1,351,466	2,148,966	1,649,807	298,341	22.08%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	22,000	22,000	-
48311	Major Machinery & Equipment	17,689	54,440	34,000	31,000	34,000	-	0.00%
48710	Minor Office Equipment	14,065	14,377	13,200	13,200	16,350	3,150	23.86%
48720	Minor Office Furniture	90	1,739	1,000	1,000	3,500	2,500	250.00%
48740	Minor Machinery & Equipment	29,401	33,929	15,300	20,800	15,300	-	0.00%
49433	Plan Reviews	-	-	750	750	750	-	0.00%
Total: Capital Outlay		61,245	104,485	64,250	66,750	91,900	27,650	43.04%

Kenai Peninsula Borough

Budget Detail

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	227,255	199,269	255,647	255,647	251,359	(4,288)	-1.68%
60002 Charges (To) From Other Depts.	(308,480)	(338,542)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Capital Projects	(292,128)	(261,879)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(373,353)	(401,152)	(544,353)	(544,353)	(548,641)	(4,288)	-
Department Total	\$ 7,549,663	\$ 7,996,339	\$ 8,683,359	\$ 9,073,359	\$ 9,450,291	\$ 766,932	8.83%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Maintenance, 5 Maintenance Foremen, 1 Control Systems Technician, 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, 4 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Lead Electronics Technician, 1 Locksmith-General Maintenance Mechanic I/II, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 2 Plumber-General Maintenance Mechanic I/II, 1 Lead Water Treatment Operator/Plumber II, 1 Water Treatment Operator, 1 Carpenter-General Maintenance, 3 GM Utility Technicians, 1 Safety Specialist, 1 Administrative Assistant, .75 Admin. Assistant-Dispatcher (Homer), 1 Admin Assistant-Dispatcher.

Added: 1 Maintenance Foreman

Removed: 1 General Maintenance Mechanic

40120 Temporary Wages. Decreased due to shifting groundskeeping efforts from temporary staff to contracts (Building & Grounds), and due to inability to hire adequate temporary employees. Remaining temporary wages will cover employees hired for seasonal and project work.

42120 Computer Software. Increased to fund version updates of Visio and Adobe required for compatibility, and new Microsoft licenses for two new department computers.

42230 Fuels, Oils & Lubricants. Increased for FY24 to account for increase in fuel costs expected to remain at elevated levels throughout this coming fiscal year.

42250 Uniforms. Increased to account for inflation and change in uniform policy.

43011 Contractual Services. Decreased when shifting contracted groundskeeping funds to Buildings & Grounds. For janitorial services (\$19,200), background checks (\$1,500), septic pumping (\$5,000), water testing (\$1,500), metal and milling services (\$1,800), moving services (\$5,500), Alarm maintenance (\$13,000), motor repair (\$3,500), engineering services (\$4,000), miscellaneous small contracts (\$20,000).

43015 Water/Air Sample Testing. Increased to cover rising laboratory costs for water testing.

43019 Software Licensing. Increases largely due to a new module (Event Manager) and upgraded modules for Work Orders and Parts.

43210 Transportation/Subsistence. Increased for inflation.

43260 Training. Increased for inflation.

43812 Equipment Replacement Payments. ERF increased for the cost of 3 replacement cargo vans and an additional boom truck (used).

43764 Snow Removal. This budget line has been increased in recognition of recent years heavy snow falls, and the above average removal expenditures, and the expectation of continuing this trend.

43780 Buildings/Grounds Maintenance. Funds shifted from 43011 for groundskeeping contracts, and budget line increased for groundskeeping, office modifications, elevator inspections, increase in fire system repairs, increase in grading unpaved school roads and parking, and routine inspection contracts.

48120 Major Office Equipment. Budgeting for a scheduled printer replacement (\$10,000), and to replace a failed plotter/scanner used to scan and print CAD drawings (\$12,000).

48311 Major Machinery and Equipment. Two vibration analysis sensors (\$34,000).

48710 Minor Office Equipment. Budgeted for 4 computer replacements (\$4,550), general motors computer package (\$1,250), new computer for new position (\$2,750), and outfitting Technicians with 12 tablets for field use (\$7,800).

48720 Minor Office Furniture. Budgeted for new desks (\$3,000) and chairs (\$500).

48740 Minor Machinery and Equipment. To purchase various sensors and similar devices to support alarms and remote diagnostics (\$15,300)

For capital projects information on this department - See the Capital Project section - Pages 350-351, 352-353, 360, 377-387

Kenai Peninsula Borough Budget Detail

Fund 241

Department 94910 - School Fund Non-Departmental

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services								
43012	Audit Services	\$ 97,134	\$ 85,449	\$ 100,773	\$ 100,773	\$ 125,000	\$ 24,227	24.04%
43510	Insurance/Litigation Fund Premiums	3,280,215	3,131,278	3,824,600	3,824,600	4,501,908	677,308	17.71%
43610	Utilities	73,108	73,390	81,600	81,600	81,600	-	0.00%
Total: Services		3,450,457	3,290,117	4,006,973	4,006,973	4,708,508	701,535	17.51%
Transfers								
50241	School District Operations	38,637,268	38,537,314	39,741,388	39,741,388	40,460,663	719,275	1.81%
Total: Transfers		38,637,268	38,537,314	39,741,388	39,741,388	40,460,663	719,275	1.81%
Department Total		\$ 42,087,725	\$ 41,827,431	\$ 43,748,361	\$ 43,748,361	\$ 45,169,171	\$ 1,420,810	3.25%

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 and Litigation Fund Premiums. 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**

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 2,805,480	\$ 2,842,784	\$ 3,654,976	\$ 3,244,976	\$ 3,891,897	\$ 236,921	6.48%
40120	Temporary Wages	407,353	348,099	240,217	240,217	227,499.00	(12,718)	-5.29%
40130	Overtime Wages	21,916	42,470	26,489	26,489	29,412.00	2,923	11.03%
40210	FICA	280,414	278,853	328,873	328,873	365,347.00	36,474	11.09%
40221	PERS	955,372	979,565	837,121	837,121	890,790.00	53,669	6.41%
40321	Health Insurance	972,351	963,774	1,335,600	1,335,600	1,370,230.00	34,630	2.59%
40322	Life Insurance	4,325	4,406	5,707	5,707	6,043.00	336	5.89%
40410	Leave	521,030	509,225	458,712	458,712	517,294.00	58,582	12.77%
40511	Other Benefits	12,536	10,152	30,000	30,000	30,000.00	-	0.00%
Total: Personnel		5,980,777	5,979,328	6,917,695	6,507,695	7,328,512	410,817	5.94%
Supplies								
42120	Computer Software	781	4,861	510	2,510	4,485	3,975	779.41%
42210	Operating Supplies	43,410	37,871	56,035	56,167	57,727	1,692	3.02%
42230	Fuel, Oils and Lubricants	70,314	95,672	130,000	130,000	133,900	3,900	3.00%
42250	Uniforms	10,406	12,977	10,512	10,512	20,624	10,112	96.19%
42263	Training Supplies	-	120	510	510	510	-	0.00%
42310	Repair/Maintenance Supplies	688,782	699,864	750,728	733,728	765,740	15,012	2.00%
42360	Motor Vehicle Supplies	41,978	41,089	45,900	45,900	46,818	918	2.00%
42410	Small Tools & Minor Equipment	36,805	45,769	29,900	44,768	30,200	300	1.00%
Total: Supplies		892,476	938,223	1,024,095	1,024,095	1,060,004	35,909	3.51%
Services								
43011	Contractual Services	70,956	50,592	278,275	73,275	76,075	(202,200)	-72.66%
43012	Audit Services	97,134	85,449	100,773	100,773	125,000	24,227	24.04%
43014	Physical Examinations	2,955	2,985	6,120	6,120	6,120	-	0.00%
43015	Water/Air Sample Testing	11,085	13,808	13,260	18,260	18,500	5,240	39.52%
43019	Software Licensing	28,292	34,591	40,400	40,400	56,000	15,600	38.61%
43050	Solid Waste Fees	427	859	1,020	1,020	1,020	-	0.00%
43110	Communications	36,337	35,810	37,750	37,750	37,750	-	0.00%
43140	Postage and Freight	12,641	9,314	18,360	18,360	18,360	-	0.00%
43210	Transportation/Subsistence	143,689	139,823	165,060	164,060	170,009	4,949	3.00%
43220	Car Allowance	912	632	-	-	-	-	-
43260	Training	8,921	10,732	25,000	17,500	25,750	750	3.00%
43310	Advertising	829	393	1,020	1,020	1,020	-	0.00%
43410	Printing	116	-	199	199	199	-	0.00%
43510	Insurance/Litigation Fund Premiums	3,280,215	3,131,278	3,824,600	3,824,600	4,501,908	677,308	17.71%
43610	Utilities	167,578	172,944	189,605	189,605	189,696	91	0.05%
43720	Equipment Maintenance	1,481	2,370	2,650	2,650	2,650	-	0.00%
43750	Vehicle Maintenance	2,500	2,408	4,080	5,080	4,080	-	0.00%
43764	Snow Removal	525,839	646,469	357,000	1,157,000	450,000	93,000	26.05%
43780	Buildings/Grounds Maintenance	118,171	396,389	204,000	409,000	540,000	336,000	164.71%
43810	Rents	4,621	2,297	13,260	13,260	13,260	-	0.00%
43812	Equipment Replacement Payment	41,822	51,046	74,437	74,437	118,728	44,291	59.50%
43920	Dues and Subscriptions	5,090	3,399	3,740	3,740	4,551	811	21.68%
Total: Services		4,561,611	4,793,588	5,360,609	6,158,109	6,360,676	1,000,067	18.66%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	22,000	22,000	-
48311	Major Machinery & Equipment	17,689	54,440	34,000	31,000	34,000	-	0.00%
48710	Minor Office Equipment	14,065	14,377	13,800	13,800	16,350	2,550	18.48%
48720	Minor Office Furniture	90	1,739	1,000	1,000	3,500	2,500	250.00%
48740	Minor Machinery & Equipment	29,401	33,929	15,300	20,800	15,300	-	0.00%
49433	Plan Reviews	-	-	750	750	750	-	0.00%
Total: Capital Outlay		61,245	104,485	64,850	67,350	91,900	5,050	7.79%

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Expenditure Summary By Line Item - Continued**

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers								
50241	School District Operations	\$ 38,637,268	\$ 38,537,314	\$ 39,741,388	\$ 39,741,388	\$ 40,460,663	\$ 719,275	1.81%
	Total: Transfers	38,637,268	38,537,314	39,741,388	39,741,388	40,460,663	719,275	1.81%
Interdepartmental Charges								
60001	Charges (To) From Purchasing	227,255	199,269	255,647	255,647	251,359	(4,288)	-1.68%
60002	Charges (To) From Other Depts.	(308,480)	(338,542)	(300,000)	(300,000)	(300,000)	-	-
60003	Charges (To) From Capital Projects	(292,128)	(261,879)	(500,000)	(500,000)	(500,000)	-	-
	Total: Interdepartmental Charges	(373,353)	(401,152)	(544,353)	(544,353)	(548,641)	(4,288)	-
Department Total		\$ 49,760,024	\$ 49,951,786	\$ 52,564,284	\$ 52,954,284	\$ 54,753,114	\$ 2,166,830	4.12%

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Total Summary**

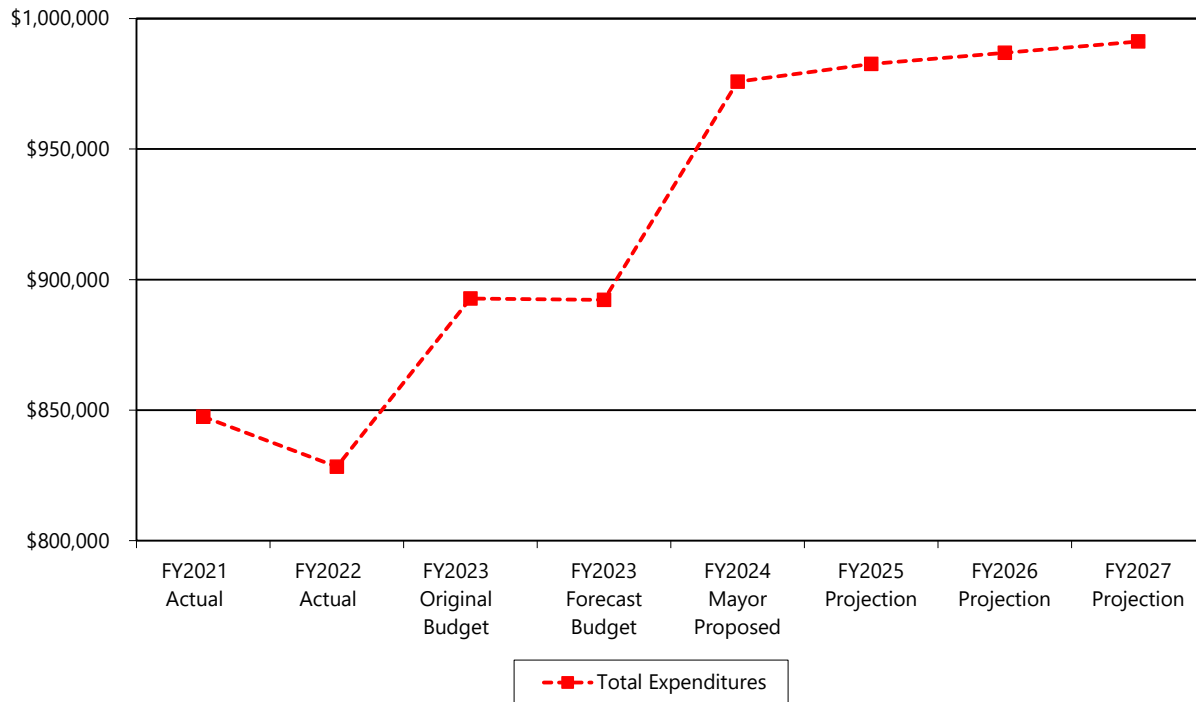
		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX	Total Personnel	\$ 5,980,777	\$ 5,979,328	\$ 6,917,695	\$ 6,507,695	\$ 7,328,512	410,817	5.94%
42XXX	Total Supplies	892,476	938,223	1,024,095	1,024,095	1,060,004	35,909	3.51%
43XXX	Total Services	4,561,611	4,793,588	5,360,609	6,158,109	6,360,676	1,000,067	18.66%
48XXX	Total Capital Outlay	61,245	104,485	64,850	67,350	91,900	27,050	41.71%
50XXX	Total Transfers	38,637,268	38,537,314	39,741,388	39,741,388	40,460,663	719,275	1.81%
6XXX	Total Interdepartmental Charges	(373,353)	(401,152)	(544,353)	(544,353)	(548,641)	(4,288)	-
Fund Totals		<u>\$ 49,760,024</u>	<u>\$ 49,951,786</u>	<u>\$ 52,564,284</u>	<u>\$ 52,954,284</u>	<u>\$ 54,753,114</u>	<u>\$ 2,188,830</u>	<u>4.16%</u>

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	FY2025 Projection	FY2026 Projection	FY2027 Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 847,440	\$ 828,306	\$ 892,732	\$ 892,189	\$ 975,800	\$ 982,581	\$ 986,884	\$ 991,210
Total Operating Transfers								
Total Revenues and Other Financing Sources	847,440	828,306	892,732	892,189	975,800	982,581	986,884	991,210
Expenditures:								
Services	847,440	828,306	892,732	892,189	975,800	982,581	986,884	991,210
Total Expenditures	847,440	828,306	892,732	892,189	975,800	982,581	986,884	991,210
Total Expenditures and Operating Transfers	847,440	828,306	892,732	892,189	975,800	982,581	986,884	991,210
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

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43023	Kenai Peninsula College	\$ 847,440	\$ 828,306	\$ 892,732	\$ 892,189	\$ 975,800	\$ 83,068	9.30%
	Total: Services	847,440	828,306	892,732	892,189	975,800	83,068	9.30%
Department Total		\$ 847,440	\$ 828,306	\$ 892,732	\$ 892,189	\$ 975,800	\$ 83,068	9.30%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

JumpStart Program/Tuition Waiver. Funding provides a two-thirds reduction in UAA tuition at KPC for any KPB resident high school junior or senior. After meeting with an academic advisor these students are able take up to 6 credits per semester for 5 semesters. This is a total of 30 credits and equivalent to 1 year of attending college full time giving high school students a JumpStart on their academic career. Students can register for classes once they successfully complete their sophomore year. Students will pay \$78 per credit as compared to the lower-level tuition rate of \$234 per credit. With instructor approval, advanced students can take upper-level courses. These students will pay \$93 of the \$283 per credit cost (\$287,500).

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 Soldotna, Kenai, Nikiski, Homer, Ninilchik, Anchor Point, Tyonek, Seldovia, Port Graham, Nanwalek, Vozsensenka, and other remote communities as needed (\$189,654)

Kenai River Campus Outreach	\$110,782
Kachemak Bay Campus Outreach	\$ 78,872

Courses at Resurrection Bay Extension Site, Seward. Located in the Seward High School. Funding provides courses in basic general requirements such as English, Psychology, Art, Communication, professional development courses, and community interest courses (\$39,300).

Safety Officer/Evening Coordinator, Kenai River Campus. This position provides assistance to students with admissions, registration, and advising. It also provides assistance to evening instructors and coordinates evening events, programs, and other special events. Funding provides salary, benefits, and support for 60% of this full-time position. The night coordinator is trained in CPR, first aid, and AED operations. This position is also trained in directing lock down/active shooter drills, emergency management team coordination, campus safety briefings, evacuation drills, and proper handling of hazardous materials in our numerous labs (\$52,628).

Tutors - Learning Centers. Funding provides tutors at both campuses. Tutoring strengthens academic skills for students struggling with a specific concept in a subject. Both campuses offer face-to-face hands-on and virtual tutoring through open labs staffed by faculty, instruction staff, student peers or individuals trained and qualified in their area of expertise (\$18,750).

Kenai River Campus	\$8,989
Kachemak Bay Campus	\$9,761

Library Support, Kachemak Bay Campus. Funding provides 50% of the salary for a Library Technician and provides support for additional resources such as reference materials and books (\$12,789).

Admin Assistant/Instructional Support - Kachemak Bay Campus. Funding provides an admin/instructional support position for KBC faculty, staff, and students utilizing Bay View Hall. Provides the sole support for staff, faculty, & students, as well as other duties such as test-proctoring services (\$52,480).

Student Success and Resource Advisor - Kenai River Campus. This advisor works closely with at-risk students monitoring their academic progress to ensure they stay on track. Based on Accuplacer and ALEKS testing results, students are advised on class selections and an achievable path to graduation. KPB funding pays the salary of this year-round position as well as one part-time student worker that manages scheduling and data collection for the advising department. (\$85,085).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of full-time year-round cost for staffing an Information /Registration clerk for the Kachemak Bay campus. The position provides advice and assistance to students, parents, and the public (\$33,966).

Advising and Support Services Specialist, Kachemak Bay Campus. This position assists students in planning schedules, recommends classes, and supports students in overcoming obstacles that would interfere with their educational goals. The specialist monitors KBC students' progress and will reach out at the first sign of potential trouble, such as declining grades or low attendance, and recommend resources for non-academic related challenges when needed. Funding provides 60% of the cost of a year-round staff member (\$41,367).

Veterans Student Coordinator (VSC). Funding supports a full-time, 12-month position. The VSC serves as the initial point of contact for active duty and veteran students attending KPC and advises these students on their VA and military educational benefits, certifies courses, and assists with Veteran-specific and general recruitment initiatives. The VSC is located at KRC, but also travels to KBC. (\$76,546).

Disability Accommodations Coordinator. This position develops the appropriate academic and programmatic accommodations for KRC students who experience disabilities. This includes providing students with support in the testing center administering and proctoring exams to ensure both academic integrity and ADA/Rehabilitation ACT 504 compliance. The coordinator also creates and delivers ongoing disability awareness programs and professional development activities for faculty and staff in order to promote a greater sensitivity towards disabilities. Duties also include the coordination of service delivery with community disability support partners. This is a part time nine-month position (\$28,326).

Grant Writing Course Development/Instructor (College-Wide). KPC will develop and deliver in-person & virtual noncredit grant writing courses to improve the success rate in accessing state, federal and local funding for KPB. Mentoring in the grant application process will be provided. Funding supports this part-time, 12-month position and includes support for travel, outreach and supplies. (\$57,409)

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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.

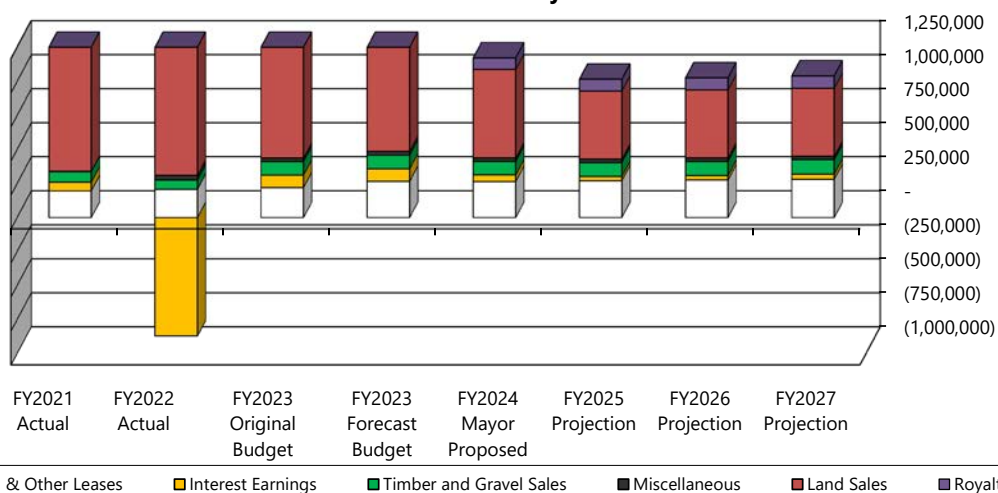
Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

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.

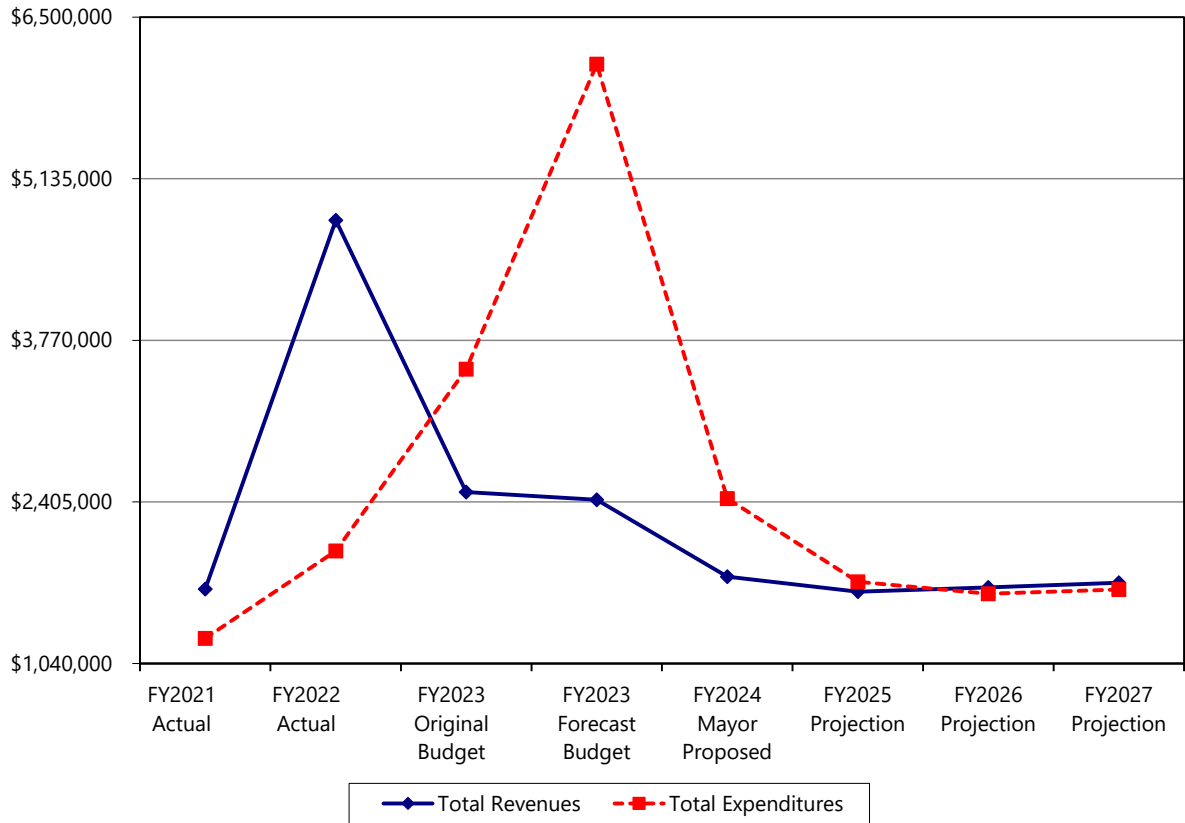
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	FY2025 Projection	FY2026 Projection	FY2027 Projection
Revenues:								
State Revenue	\$ 34,334	\$ 25,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	1,213,701	5,242,233	1,500,000	1,363,000	650,000	500,000	500,000	500,000
Land & Other Leases	195,393	206,863	220,000	266,000	265,000	270,300	275,706	281,220
Timber and Gravel Sales	77,061	68,635	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	64,343	(871,483)	91,306	91,306	47,552	31,483	32,459	37,604
Royalties	81,940	78,084	82,000	83,000	85,000	86,700	88,434	90,203
Site Reclamation	-	-	6,078	26,953	6,000	6,120	6,242	6,367
Miscellaneous	2,999	34,646	25,000	28,600	25,000	25,000	25,000	25,000
Total Revenues	1,669,771	4,784,751	2,024,384	1,958,859	1,178,552	1,021,603	1,031,881	1,046,515
Operating Transfers From:								
Land Trust Investment Fund	-	-	464,850	464,850	595,000	625,000	650,000	675,000
Total Operating Transfers	-	-	464,850	464,850	595,000	625,000	650,000	675,000
Total Revenues and Other Financing Sources	1,669,771	4,784,751	2,489,234	2,423,709	1,773,552	1,646,603	1,681,881	1,721,515
Expenditures:								
Personnel	511,499	565,991	798,552	759,852	903,720	921,794	944,839	973,184
Supplies	6,458	6,782	9,900	9,900	11,060	11,281	11,507	11,737
Services	102,564	193,054	284,505	600,955	282,883	288,541	294,312	300,198
Capital Outlay	4,524	3,047	135,970	135,970	20,060	(84,940)	(84,940)	(84,940)
Interdepartmental Charges	15,626	18,661	30,723	30,723	30,443	28,417	29,143	30,004
Total Expenditures	640,671	787,535	1,259,650	1,537,400	1,248,166	1,165,093	1,194,861	1,230,183
Operating Transfers To:								
Land Trust Investment Fund	612,341	1,203,960	2,267,130	4,565,000	1,185,810	565,500	435,000	435,000
Total Operating Transfers	612,341	1,203,960	2,267,130	4,565,000	1,185,810	565,500	435,000	435,000
Total Expenditures and Operating Transfers	1,253,012	1,991,495	3,526,780	6,102,400	2,433,976	1,730,593	1,629,861	1,665,183
Net Results From Operations	416,759	2,793,256	(1,037,546)	(3,678,691)	(660,424)	(83,990)	52,020	56,332
Projected Lapse	-	-	87,649	153,740	124,817	116,509	119,486	123,018
Change in Fund Balance	416,759	2,793,256	(949,897)	(3,524,951)	(535,607)	32,519	171,506	179,350
Beginning Fund Balance	1,899,989	2,316,748	5,110,004	5,110,004	1,585,053	1,049,446	1,081,965	1,253,471
Ending Fund Balance	\$ 2,316,748	\$ 5,110,004	\$ 4,160,107	\$ 1,585,053	\$ 1,049,446	\$ 1,081,965	\$ 1,253,471	\$ 1,432,821

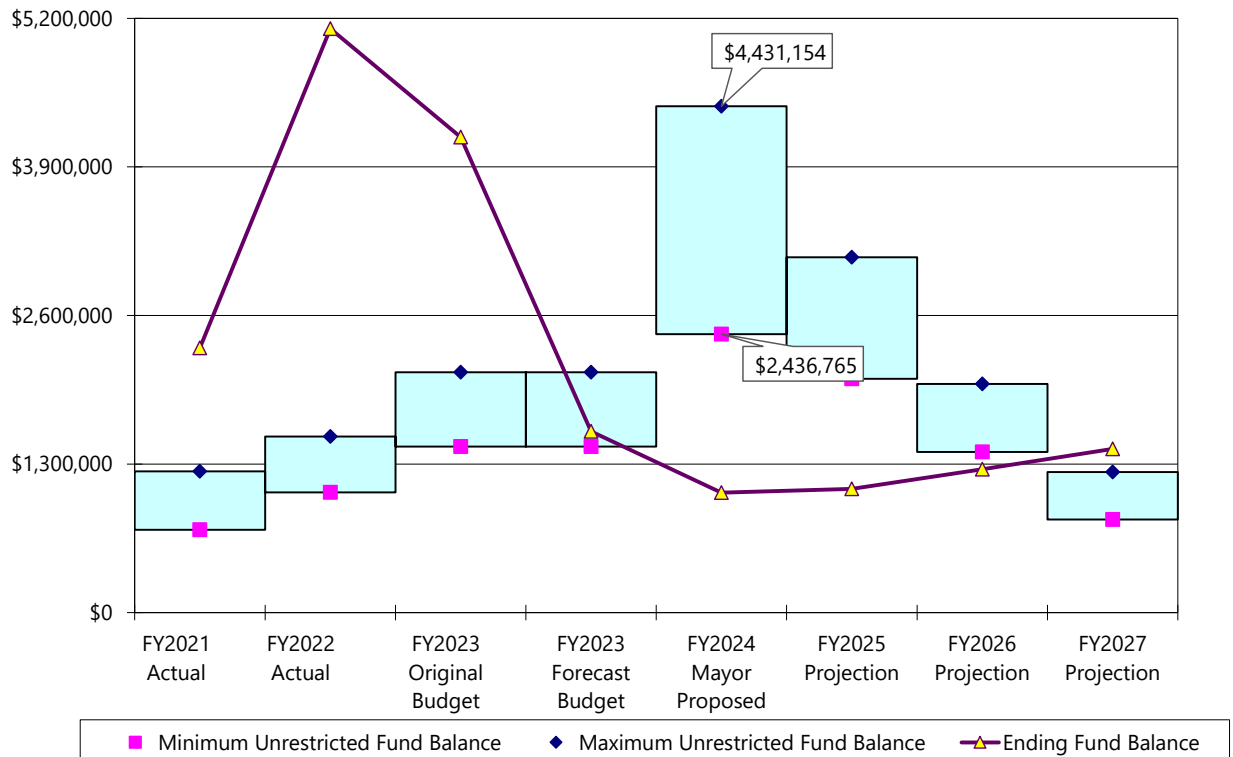
**Land Trust Fund
Historical and Projected Revenues**



Land Trust Fund Revenues and Expenditures



Land Trust Fund Ending Fund Balance



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 KPB 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 a facility management framework.
- Protecting KPB's interest in the municipal entitlement process.
- Establishing an integrated information management system for land program records.
- Public facing mapping of all Borough land.
- Revision of the land classification system to be concise and understandable in its meaning towards land management.
- Development of a land management plan including classification of all KPB land, a prioritized multi-year work plan with classification-based management plans, forecasted acquisitions to support all operations of KPB, KPBSD, & Service Areas, and other operational objectives.
- Establishing productive, healthy, and sustainable soil, water, and forest management methods.
- Staffing succession and capacity to serve mission with a strategic staffing and contracting portfolio.
- Establishment of revenue program goals and strategies.
- Funding for Agriculture Initiative Program.

FY2023 Accomplishments:

- Packaged and conducted Outcry/webcast Auction General Land Sale and over-the-counter (OTC) sale of 14 parcels producing a land sale volume of \$1.363M to grow the Land Trust Investment Fund.
- Negotiated and closed 183-acre Sterling Highway MP 45-60 ROW disposal with ADOT & PF resulting in \$2,122,900 (22 ROW Project Parcels).
- Negotiated and closed 3-party lease communication site lease agreement bearing monthly revenue of \$1,499.
- Executed Wireless Internet Service Provider Tower site lease on 4 KPB sites providing for in-kind relay communication services supporting KPB IT systems with a rent revenue option.
- Negotiated and executed 40-acre solar farm 3-year lease option (\$3,500/yr) at Sterling Special Waste Site with lease terms established to include base rent of \$10,000/yr plus 12% production royalty revenue.
- Negotiated and closed purchase of 4 parcels to secure WESA Anchor Point Station long-term site expansion needs. \$735,000 purchase price completed through first-of-its-kind LTIF interfund loan.
- Negotiated and closed purchase of 8 parcels to fulfill CES Station 1 replacement site needs at Wilson St/Reger St (Soldotna) for \$788,000 with CES capital budgeted funds.
- Requested and received municipal entitlement patents to 21 parcels including 12 Kenai River frontage lots, 4 lots in Moose Pass, and 5 parcels in Bear Cove.
- Closed on the donation of 3 parcels on behalf of SBCFSA.
- Received Notice of Award of \$1.65 million in grant funding for Spruce Bark Beetle response strategies and applied for an additional \$9,998,251 (w/25% Match) for Community Wildfire Protection Plan implementation through the Community Wildfire Defense Grant including funding for Utility ROW Clearing, Road ROW Clearing, 2,000 acres of Hazardous Fuels Treatments on KPB Managed Lands, Establishment, Operation & Maintenance of Community Slash Disposal Sites (3 Years), and establishment of a Spruce Bark Beetle Operating Team.
- Continued administration of \$106,385 USDA Community Compost grant.
- Provided administrative support to the KPB Resilience and Security Advisory Commission and its 3 subcommittees, and provided meeting admin support to the Planning Commission.

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

- Acquired Public Access Easement ADL for the Watermelon Trail across State Lands in coordination with ADNR and Snomads, transferring management responsibilities to Snomads through a Community Trail Management Agreement.
- Coordinated and platted Outfitters Way Frontage Road in Cooper Landing with ADOT, neighboring property owners, and CLAPC - to be partially constructed by ADOT.
- Worked with contract consultant RESPEC to conduct Unit 395 (Juneau Bench Cooper Landing) Land Planning including materials testing, and affordable housing report. Entering draft plan stage.
- Entered lease with Anchor Point Food Pantry of 3.5-acre Lot 4, Common Ground Subdivision for development of a food pantry and community facility.
- Classified 13.32 acres as Utility/ Transportation for the Grant Lake Hydro project (Applicant: Alaska Electric and Energy Cooperative, Inc/ resolution 2022-038).
- Implemented Residential Waterfront Local Option Zone on 12 lots of Stephankie Subdivision along the Kenai River.
- Obtained authorization for a Hard Rock Contract with the City of Kenai at the Seldovia Rocky Ridge Quarry/Landfill in support of the Kenai Bluff Stabilization Project for up to 149,000 Tons of hard rock products, and for supporting landfill expansion area objectives of the Solid Waste Dept.
- Worked with GIS Department to establish Land Sale Hub Site including land sale information and parcel sale nomination pathway.

FY2024 Ongoing Initiatives:

- Record 40 years of Municipal Entitlement Final Decision documents leading to the parcelization of all KPB management authority lands.
- Continue to assist South Peninsula Hospital with real property acquisitions under their campus master planning efforts and evaluate land exchange options with the City of Homer.
- Continue to assist KPB Solid Waste with their master planning efforts, next generation Homer C&D facility

location, and initiate planning for next generation CPL location.

- Assist with acquisition of K-Selo School Site pending architect initial design results.

FY2024 New Initiatives:

- Organize a Spruce Bark Beetle Operating Team to administer grant programs, inventory, and plan response needs.
- Work with Human Resources to organize land management staffing positions to address Land Inventory, Land Planning, Land Acquisition (including Municipal Entitlement Land Grant), Land Disposal, Resource Management, Land Authorizations, Public & Internal Information, Contracting, Fiscal Planning, and Administrative Responsibilities.
- Prioritize, plan, and initiate land development and improvement projects to generate new land sale inventory.
- Establish a general lease offering program.
- Initiate Survey of Municipal Entitlement lands in the Quartz Creek area.
- Negotiate a land exchange with City of Homer to include 8 KPB parcels near Kachemak Drive and the City's SPH lease property.
- Consult with natural resource asset management information systems developer to determine information management needs and strategies for KPB land records.
- Increase reoccurring land revenue by \$25k/year through commercial infrastructure leasing opportunities.
- Conduct gravel resource reconnaissance in the south peninsula region.
- Work with City of Kenai & Solid Waste Dept. for Permitting and Operations at Seldovia Rocky Ridge Quarry/Landfill.
- Establish West Juneau Materials Site (Unit 395) Cooper Landing in conjunction with ADOT Sterling Hwy MP45-60 project.
- Close out USDA Community Compost Grant project with required reporting, accounting, and record keeping.
- Transfer management of the Soldotna Prep Facility to KPBSD in conjunction with planned renovation project.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	4.75	4.75	6	6
Seasonal Field Staff	0	0	1	1

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

Priority: 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, recreation, and ecological values. To obtain patent to approved municipal entitlement grant lands.

Key Measures	Benchmark	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Projected
Parcels Acquired for KPB Purposes	n/a	0	2	15	4
Properties Leased by KPB	n/a	17	17	16	15
Municipal Entitlement Acres Received	2,350	3.75	0	89	100

Priority: 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.

Key Measures	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Projected
Tax Foreclosure Parcels Sold/Retained	0/0	34/58	0/0	0/0
Parcels Sold at Market Value	26	19	36	20
Deeds of Trust in Escrow #/\$ Value	31/NA	32 / \$1,809,907	40 / \$2,051,564	40 / \$2,051,564

Priority: 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

Key Measures	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Projected
Active Land Leases & Rent Agreements	38	48	51	54
Land Use Permits/Easements Granted	32/4	28/3	33/4	35/4
Right-of-Way Utility Permits	138	149	162	150
Small Quantity Gravel Permits	13	12	5	15
Gravel Volume All Sites (cubic yards)	30,139	38,650	37,437	65,000
Hard Rock Volume (cubic yards)	500	1,935	0	93,125

Priority: To Create Capacity for KPB's Land Management Operations and Objectives.
Goal: To contribute to the Land Trust Investment Fund (LTIF) and the goals of the fund established in Ordinance 2018-29
Objective: 1. To build the LTIF to a level which can sustain KPB Land needs via POMV and land investments.
2. To further build the LTIF to a self-sustaining level which can endow KPB with additional financial tools and benefits described in Ordinance 2018-29.

Key Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected	FY2025 Projected
Land Sale Earnings Deposit	\$285,505	\$612,341	\$1,203,960	\$4,565,000	\$1,185,810	\$565,500

Kenai Peninsula Borough

Budget Detail

Fund 250

Department 21210 - Land Management Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 266,030	\$ 288,772	\$ 409,525	\$ 370,825	\$ 475,585	\$ 66,060	16.13%
40120	Temporary Wages	-	-	11,522	11,522	11,522	-	0.00%
40130	Overtime Wages	3,366	3,491	11,141	11,141	5,253	(5,888)	-52.85%
40210	FICA	22,387	24,201	37,990	37,990	43,520	5,530	14.56%
40221	PERS	86,735	94,885	95,508	95,508	109,031	13,523	14.16%
40321	Health Insurance	98,876	115,693	182,850	182,850	196,560	13,710	7.50%
40322	Life Insurance	385	427	638	638	733	95	14.89%
40410	Leave	33,720	38,522	49,378	49,378	61,516	12,138	24.58%
Total: Personnel		511,499	565,991	798,552	759,852	903,720	105,168	13.17%
Supplies								
42020	Signage Supplies	1,780	3,290	2,000	2,000	3,000	1,000	50.00%
42120	Computer Software	26	630	400	1,113	960	560	140.00%
42210	Operating Supplies	4,092	2,765	4,000	3,700	3,500	(500)	-12.50%
42230	Fuel, Oils and Lubricants	464	-	500	500	500	-	0.00%
42310	Repair/Maintenance Supplies	-	97	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410	Small Tools & Minor Equipment	96	-	2,000	1,587	2,100	100	5.00%
Total: Supplies		6,458	6,782	9,900	9,900	11,060	1,160	11.72%
Services								
43011	Contractual Services	63,445	115,228	213,325	544,775	213,325	-	0.00%
43019	Software Licensing	695	722	1,500	1,500	1,500	-	0.00%
43050	Solid Waste Fees	-	-	500	500	500	-	0.00%
43100	Land Management Program Services	7,500	14,900	15,000	3,000	15,000	-	0.00%
43110	Communications	2,261	2,315	3,000	3,000	3,000	-	0.00%
43140	Postage and Freight	1,350	3,136	4,500	4,500	4,500	-	0.00%
43210	Transportation/Subsistence	558	1,316	8,482	5,482	8,482	-	0.00%
43220	Car Allowance	2,708	2,736	6,300	6,300	3,600	(2,700)	-42.86%
43260	Training	740	2,105	3,250	3,250	3,250	-	0.00%
43310	Advertising	5,646	12,190	8,000	8,000	8,000	-	0.00%
43410	Printing	133	253	500	500	500	-	0.00%
43510	Insurance/Litigation Fund Premiums	3,392	2,558	3,933	3,933	4,861	928	23.60%
43610	Utilities	4,787	4,849	5,995	5,995	5,995	-	0.00%
43720	Equipment Maintenance	178	251	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	100	-	1,000	1,000	1,000	-	0.00%
43810	Rents and Operating Leases	-	-	1,200	1,200	1,200	-	0.00%
43812	Equipment Replacement Payment	2,302	2,302	-	-	-	-	-
43920	Dues and Subscriptions	762	98	1,020	1,020	1,170	150	14.71%
43931	Recording Fees	379	1,173	4,500	4,500	4,500	-	0.00%
43933	Collection Fees	(100)	-	500	500	500	-	0.00%
43936	USAD Assessments	5,728	-	-	-	-	-	-
45110	Land Sale Property Tax	-	26,922	-	-	-	-	-
Total: Services		102,564	193,054	284,505	600,955	282,883	(1,622)	-0.57%
Capital Outlay								
48311	Major Machinery and Equipment	-	-	105,000	105,000	6,500	(98,500)	-93.81%
48525	Major Computer Software	-	-	12,000	12,000	600	(11,400)	-95.00%
48710	Minor Office Equipment	4,524	2,885	4,000	4,000	1,000	(3,000)	-75.00%
48720	Minor Office Furniture	-	-	1,000	1,000	1,000	-	0.00%
48740	Minor Machinery & Equipment	-	162	4,000	4,000	1,000	(3,000)	-75.00%
49433	Plan Reviews	-	-	9,970	9,970	9,960	(10)	-0.10%
Total: Capital Outlay		4,524	3,047	135,970	135,970	20,060	(115,910)	-85.25%
Transfers								
50252	Land Trust Investment Fund	612,341	1,203,960	2,267,130	4,565,000	1,185,810	(1,081,320)	-47.70%
Total: Transfers		612,341	1,203,960	2,267,130	4,565,000	1,185,810	(1,081,320)	-47.70%

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration - Continued

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	62	-	-	-	-	-
61990 Administrative Service Fee	15,626	18,599	30,723	30,723	30,443	(280)	-0.91%
Total: Interdepartmental Charges	15,626	18,661	30,723	30,723	30,443	(280)	-0.91%
Department Total	\$ 1,253,012	\$ 1,991,495	\$ 3,526,780	\$ 6,102,400	\$ 2,433,976	\$ (1,092,804)	-30.99%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Land Management Officer, 3 Land Management Agents, 1 Land Management Technician III, and 1 Administrative Assistant.

42020 Signage Supplies. Signage and sign hardware to manage public use and active management sites including timber harvest activity, KPb's material sites, and property boundary signs.

42120 Computer Software. Version updates of Adobe Acrobat and VISIO per IT recommendations.

42210 Operating Supplies. Field supplies including stakes, grass seed, barrier fencing, rebar, flagging, paint, nails, monuments, and erosion control devices.

42410 Small Tools & Minor Equipment. Office tools, Garmin In-Reach, replacement phones, and PPE/Safety Equipment.

43011 Contractual Services. Access, vegetation management, & property improvements (\$40,000), resource management investigations, consulting, plans, & permitting (\$60,000), Municipal Entitlement survey, mapping, & consulting services (\$85,000), property inspection (\$10,000), materials testing (\$5,000), UAS imagery & ground control (\$5,000), and 1-acre reclamation at Eagle Lake Material Site (\$8,325).

43019 Software Licensing. Docusign for land management contracting and sales (\$1,500).

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 reimbursed by customer at time of acquisition.

43210 Transportation/Subsistence. Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions & agency partners, and travel for professional training of department staff.

43260 Training. International Right-of-Way Association educational classes & professional development training, ArcGIS mapping trainings, AK surveying and mapping conference, and AK erosion and sediment control lead certifications.

43310 Advertising. Publication and mailing of public notices and advertisements for land classifications, land sales, and timber sales.

43931 Recording Fees. Title, Survey, Easement, and Municipal Entitlement Final Decision recording.

48311 Major Machinery & Equipment. GPS (\$6,500).

48525 Major Computer Software and Intellectual Property. Project Management/Production Software (\$600).

48710 Minor Office Equipment. Field Ipad w/tough case (\$1,000).

48720 Minor Office Furniture. Replacement chair (\$500) and office drawers (\$500).

48740 Minor Machinery & Equipment. Misc field equipment (\$1,000).

49433 Plan Reviews. ADEC storm water pollution prevention plan permit fees (\$730 each plan review), Material Site permitting (\$1,000), and Municipal Entitlement Survey Instruction Fees for 3 surveys (\$7,500).

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 for FY2024 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>	<u>Projected Payments FY2025-2027</u>
** 2016 SUV (replacement)	\$ 16,510	\$ -	\$ -	\$ -

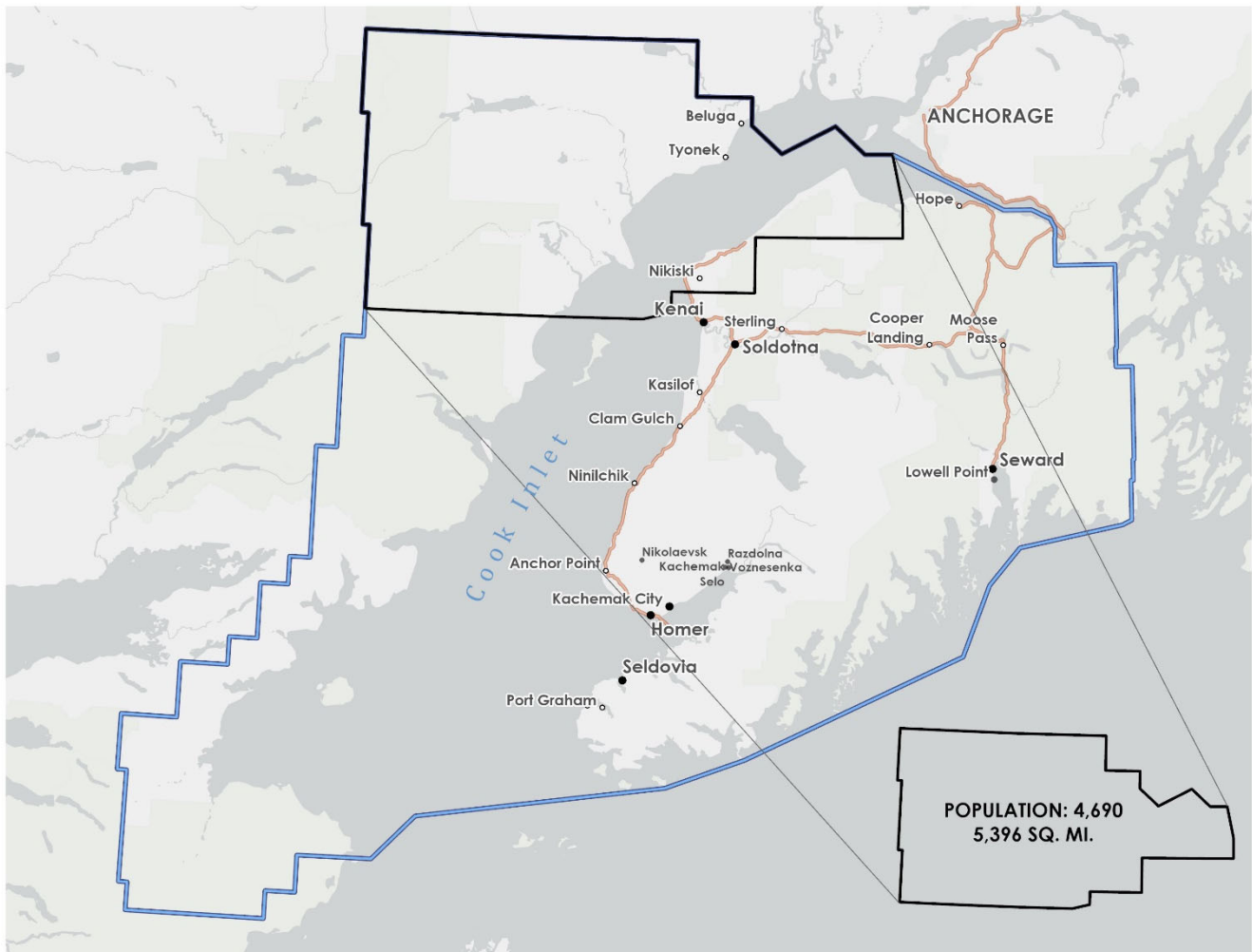
** Note an equal amount is being billed to Planning for this vehicle.

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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.

The mill rate for FY2024 is proposed to be set at 0.27 mills.



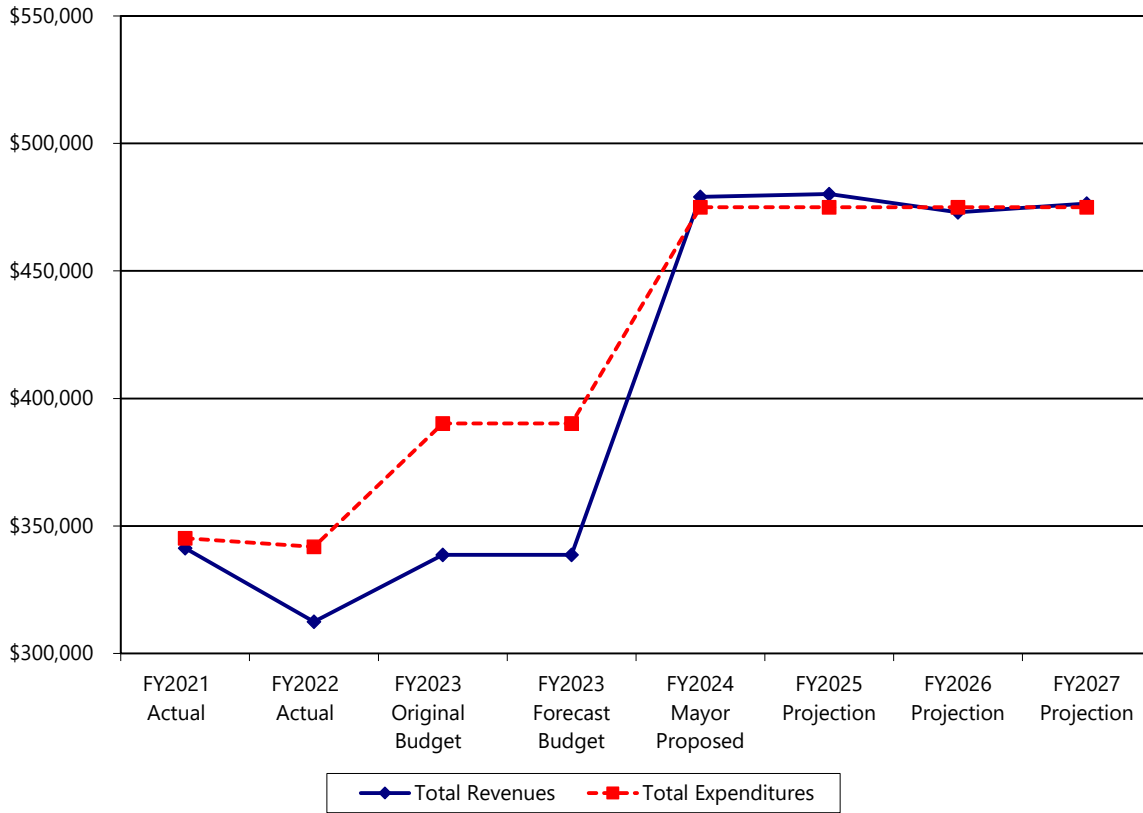
Board Members

Julie Ware
Joe Thirlwell
Mike Love
Hala Allam
Lois Solmonson

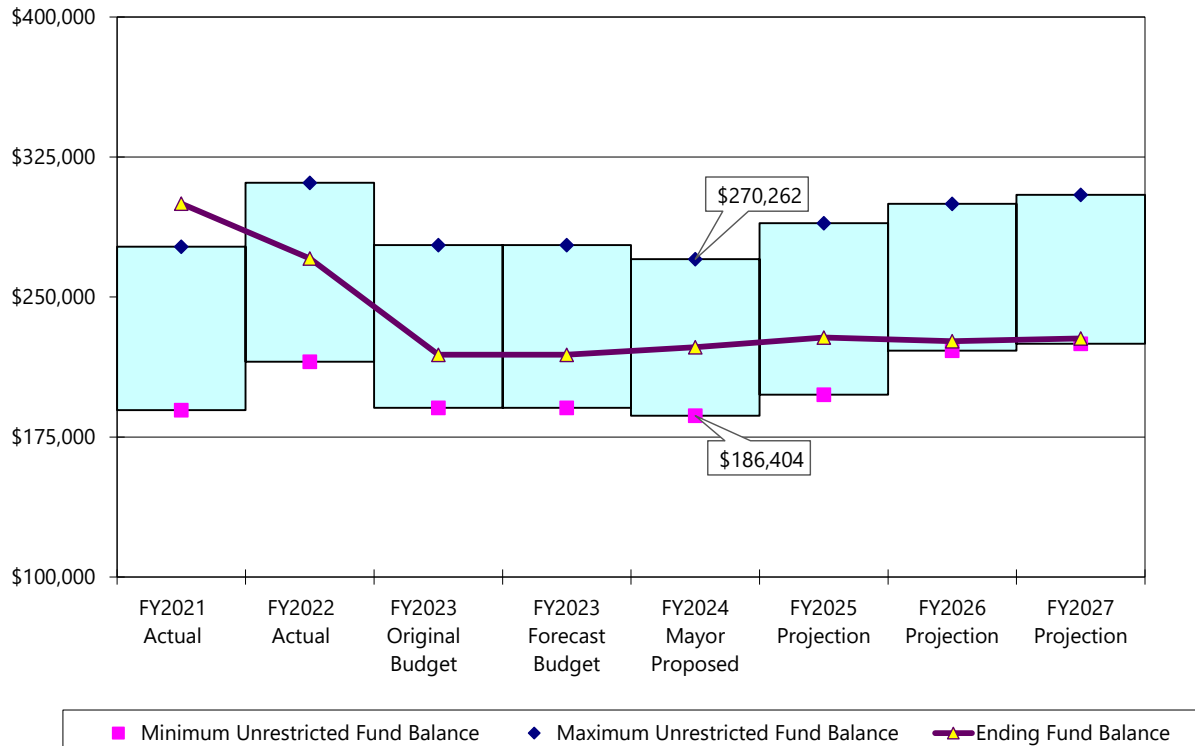
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	603,446	570,036	562,774	563,601	595,513	601,468	607,483	619,633
Personal	33,368	34,782	37,206	37,671	38,048	38,428	38,812	39,200
Oil & Gas (AS 43.56)	1,050,644	993,524	1,056,721	1,056,721	1,114,910	1,114,910	1,081,463	1,081,463
	1,687,458	1,598,342	1,656,701	1,657,993	1,748,471	1,754,806	1,727,758	1,740,296
Mill Rate	0.20	0.20	0.20	0.20	0.27	0.27	0.27	0.27
Revenues:								
Property Taxes								
Real	\$ 119,011	\$ 112,864	\$ 112,555	\$ 112,555	\$ 160,789	\$ 162,396	\$ 164,020	\$ 167,301
Personal	6,884	6,742	6,702	6,702	9,478	9,566	9,656	9,746
Oil & Gas (AS 43.56)	210,339	198,705	211,344	211,344	301,026	301,026	291,995	291,995
Interest	534	389	272	272	272	277	283	289
Flat Tax	678	706	590	590	590	602	614	626
Motor Vehicle Tax	2,682	2,399	2,659	2,659	2,541	1,856	1,893	1,931
Total Property Taxes	340,128	321,805	334,122	334,122	474,696	475,723	468,461	471,888
Interest Earnings	1,203	(9,373)	4,563	4,563	4,382	4,463	4,567	4,528
Total Revenues	341,331	312,432	338,685	338,685	479,078	480,186	473,028	476,416
Operating Transfers From:								
General Fund	-	-	-	-	-	-	-	-
Total Operating Transfers	-	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	341,331	312,432	338,685	338,685	479,078	480,186	473,028	476,416
Expenditures:								
Services	345,219	341,819	345,219	345,219	475,000	475,000	475,000	475,000
Capital Outlay	-	-	45,000	45,000	-	-	-	-
Total Expenditures	345,219	341,819	390,219	390,219	475,000	475,000	475,000	475,000
Change in fund balance	(3,888)	(29,387)	(51,534)	(51,534)	4,078	5,186	(1,972)	1,416
Beginning Fund Balance	303,905	300,017	270,630	270,630	219,096	223,174	228,360	226,388
Ending Fund Balance	\$ 300,017	\$ 270,630	\$ 219,096	\$ 219,096	\$ 223,174	\$ 228,360	\$ 226,388	\$ 227,804

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Ending Fund Balance



Department Function

Fund 280

Nikiski Senior Service Area

Dept 63190

Mission

To provide funding for programs and services which enhance the "aging in place" experience for all persons fifty-five and older.

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, state and area information, referral services, and programs for seniors in the service area.

Major Long-Term Issues and Concerns:

- Maintain sustainable services and operations with the increased cost of providing services.
- Continue to integrate into a long-range plan to provide the needed level of services and activities available to area seniors.
- Develop plans for providing services collaboratively with local businesses and facilities for seniors in our area.
- As our community changes, we continue to be aware of the demographic changes and adapt accordingly.
- Replacement of boiler system in Nikiski Senior Citizens Inc. facility.

Contractual Services, Village of Tyonek. The Service Area "Reimbursement Program" provides \$25,000 in annual funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday as well as transportation to congregate meals.

Contractual Services, Nikiski Senior Services, Inc. The Service Area provides annual funding to Nikiski Senior Services, Inc. (NSC); the following was accomplished in FY2023:

- Provide transportation services with grant funded ADA Van. Continue development and fine-tuning of our in-house transportation program for seniors in the area.
- Continued research and development of in-house social services to provide Medicare for the well-being of seniors.
- Developed and implemented additional computer training classes for seniors.
- Increased availability and continued to build delivery of remote services and activity options.

- Researched developing outdoor senior friendly activities and developed a plan for an ADA outdoor recreation area.
- Continue to flourish relationships with local Care Coordinators to expand the Meals on Wheels, transportation, and other services offered through waiver services.
- Introduced new services or programs as often as possible.
- Continued to offer free meals to benefit our low-income seniors during celebrations and holidays.
- Developed volunteer recruitment program for increased activities and programs.

FY2024 New Initiatives:

With the funding provided, the Nikiski Senior Services, Inc. plans the following in FY2024:

- Increase staff hours to meet the growing demands of a membership that has increased by 21% in the past year.
- Hire $\frac{3}{4}$ time employee for Transportation services and $\frac{1}{2}$ time Social Service employee.
- Provide weekly transportation to town for seniors to shop for groceries, household items, pay bills, and attend doctors' visits.
- Provide transportation to activities that enhance the wellbeing of seniors and promote socialization.
- Develop outdoor senior friendly activities.
- Introduce new services or programs as often as possible.
- Continue to offer free meals to benefit our low-income seniors during celebrations and holidays.
- Continue to provide healthy congregate meals to our growing senior membership.
- Provide supplemental food options to seniors through our Senior Food Pantry.
- Implement monthly Senior Center Workshops that include estate planning, board of directors training, tax preparation assistance, "Just in Case Binder", drafting and updating your will, social security advice, drafting or updating medical/financial power of attorney, planning your retirement, Medicare advice & choosing your drug plan, etc.

Department Function**Fund 280****Nikiski Senior Service Area - Continued****Dept 63190****Performance Measures:**

Priority/Goal: Contain operational costs associated with increased senior participation at Nikiski Senior Services, Inc. Meeting the needs of seniors' increasing services through staffing and operational changes.

Delivered Meals (Nikiski Senior Services, Inc.)	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Congregate and Home Delivered Meals	11,035	16,225	17,500	19,000
Miles Driven for Meals Delivery	8,128	8,617	9,000	10,000

Priority/Goal: Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation. Containing food and employee costs while providing necessary nutritional values.

Food Costs (Nikiski Senior Services, Inc.)	FY2021 Actual ⁽¹⁾	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Costs of Goods	\$76,100	\$249,351	\$264,038	\$271,923

⁽¹⁾ FY2021 COGS does not include the cost of payroll or packaging, FY2022, FY2023 and FY2024 include the cost of payroll and packaging of meals delivered.

Commentary from Nikiski Senior Services, Inc.

In FY2023 Nikiski Senior Service Area stated "NSC has never requested a mil rate increase, and for FY2023 has received a decrease in the amount of KPB funding. The increase cost of providing services will eventually cause a need to obtain additional KPB funding through a mil rate increase by the Nikiski Senior Service Area Board". Our statement continues to stand true, even with the assistance of grants that the Executive Director applied for in FY2023, Nikiski Senior Service area continues to struggle with providing the needed services with the increased costs for employee wages, kitchen and grocery prices, transportation costs, and activity/services sponsorship due to inflation and the 21% increase of senior members.

The Nikiski Senior Citizens, Inc. as well as the Nikiski Senior Center Service Area Board mission has been developed to not only care for our seniors, but also a promise to meet their needs. Statistics clearly show that the senior population on the Kenai Peninsula has grown drastically and is projected to continue that growth. It is our responsibility to meet our senior service area needs.

**Kenai Peninsula Borough
Budget Detail**

Fund 280

Department 63190 - Nikiski Seniors Service Area

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 345,219	\$ 331,819	\$ 345,219	\$ 345,219	\$ 475,000	\$ 129,781	37.59%
43012 Audit Services	-	10,000	-	-	-	-	-
Total: Services	345,219	341,819	345,219	345,219	475,000	129,781	37.59%
Capital Outlay							
48310 Vehicles	-	-	45,000	45,000	-	(45,000)	-100.00%
Total: Capital Outlay	-	-	45,000	45,000	-	(45,000)	-100.00%
Department Total	\$ 345,219	\$ 341,819	\$ 390,219	\$ 390,219	\$ 475,000	\$ 84,781	21.73%

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 (\$450,000), this is a 40% increased from FY2023. 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.

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 self-operated by KPB management onsite.

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

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Actual</u>	FY2024 <u>Proposed</u>
Staffing History	15.5	20	21	21
	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Projected</u>	FY2024 <u>Estimated</u>
Summary for All Areas: (Tons)				
Asbestos	27	7	100	100
Construction Debris	37,448	37,061	36,480	37,100
Mixed Solid Waste	43,980	45,951	44,263	44,225
Recycle	<u>1,956</u>	<u>2,759</u>	<u>2,571</u>	<u>2,611</u>
Total All Waste	83,411	85,778	83,414	84,036
Hazardous Waste (drums/boxes)	515	565	463	533
Used Oil Energy Recovery (gal)	17,972	18,120	18,721	18,750

Fund: 290 Solid Waste - Budget Projection

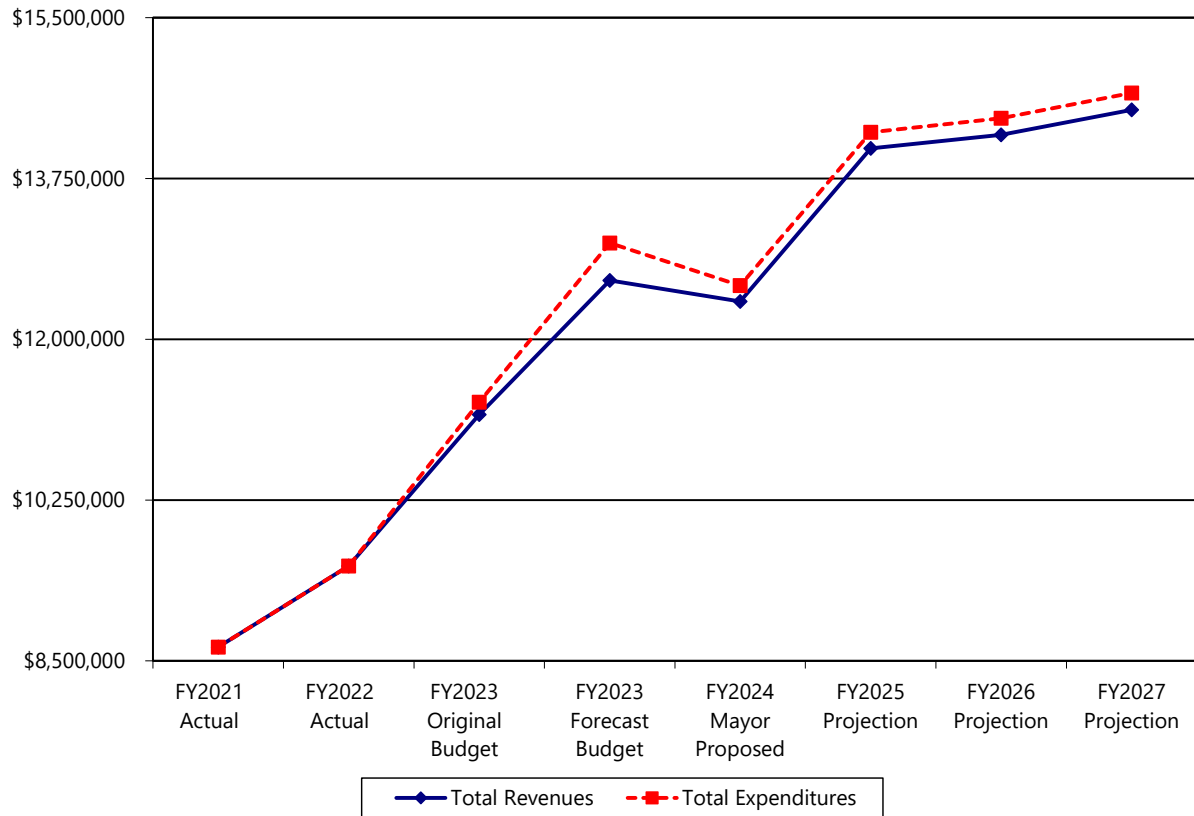
Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Federal Revenues	\$ 9,532	\$ 1,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	90,803	96,865	-	-	-	-	-	-
Interest Earnings	1,135	1,970	2,000	2,000	2,000	2,000	2,000	2,000
Other Revenue	585,022	598,975	600,000	600,000	1,025,000	1,045,500	1,066,410	1,087,738
Total Revenues	686,492	698,836	602,000	602,000	1,027,000	1,047,500	1,068,410	1,089,738
Operating Transfers From:								
General Fund	7,963,425	8,832,850	10,578,990	12,038,099	11,384,528	13,029,578	13,157,028	13,406,686
Total Operating Transfers	7,963,425	8,832,850	10,578,990	12,038,099	11,384,528	13,029,578	13,157,028	13,406,686
Total Revenues and Operating Transfers	8,649,917	9,531,686	11,180,990	12,640,099	12,411,528	14,077,078	14,225,438	14,496,424
Expenditures:								
Personnel	2,001,655	2,357,980	2,961,556	2,961,556	3,135,096	3,414,798	3,500,168	3,605,173
Supplies	304,496	471,130	501,400	780,180	742,400	757,248	772,393	787,841
Services	5,001,538	5,154,137	5,510,096	6,991,560	7,559,648	7,559,648	7,710,841	7,865,058
Capital Outlay	32,239	84,689	31,760	308,180	21,260	21,685	22,119	22,561
Total Expenditures	7,339,928	8,067,936	9,004,812	11,041,476	11,458,404	11,753,379	12,005,521	12,280,633
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,064,750	1,063,750	1,061,250	1,061,250	-	-	600,000	600,000
Capital Projects Fund - Solid Waste	245,239	400,000	1,250,000	944,000	1,125,000	2,500,000	1,800,000	1,800,000
Total Operating Transfers	1,309,989	1,463,750	2,311,250	2,005,250	1,125,000	2,500,000	2,400,000	2,400,000
Total Expenditures and Operating Transfers	8,649,917	9,531,686	11,316,062	13,046,726	12,583,404	14,253,379	14,405,521	14,680,633
Net Results From Operations	-	-	(135,072)	(406,627)	(171,876)	(176,301)	(180,083)	(184,209)
Projected Lapse	-	-	135,072	406,627	171,876	176,301	180,083	184,209
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating
Transfer from the General Fund

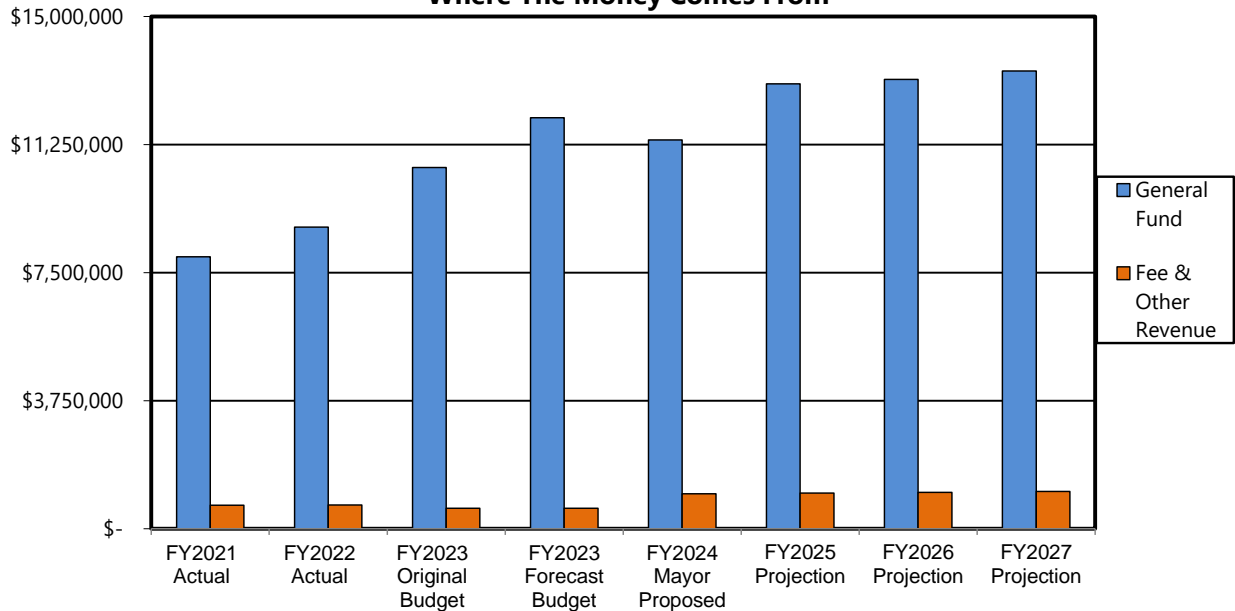
0.94 1.04 1.19 1.35 1.17 1.33 1.33 1.35

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

<u>FY2021 Actual</u>	<u>FY2022 Actual</u>	<u>FY2023 Forecast Budget</u>	<u>FY2024 Mayor Proposed</u>	<u>FY2025 Projection</u>	<u>FY2026 Projection</u>
0.94	1.04	1.35	1.17	1.33	1.33

Fund 290	Department Function
Dept 32010	Solid Waste Fund
	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 rural landfills, two inert waste monofill/landfills, one lined landfill/inert waste landfill/baling facility, five transfer facilities, 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.

Major Long-Term Issues and Concerns:

Maintaining adequate fund in the closure post closure liability account to support future regulatory requirements and adequate funding to repair and replace infrastructure and equipment.

FY2023 Accomplishments:

- No loss time accidents.
- Ongoing work in leachate reduction initiatives.
- Started Landfill Master Plan Project.
- Started CPL Combined Heat and Power Design with HEA.

FY2024 New Initiatives:

- Start new leachate concentrator and reduce leachate inventory.
- Initiate site investigation and design for new south peninsula monofill.
- Revise Solid Waste ordinance and rate schedule.
- Start annual replacement and refurbishment plan for dumpsters.

Performance Measures:

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	5	5	5	5

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	2024 Projected Available Airspace Remaining	2025 Projected Available Airspace Remaining	2026 Projected Available Airspace Remaining
Central Peninsula	23 years	22 years	21 years

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 349,281	\$ 366,904	\$ 397,441	\$ 397,441	\$ 424,505	\$ 27,064	6.81%
40120	Temporary Wages	-	-	1,201	1,201	1,602	401	33.39%
40130	Overtime Wages	414	3,748	7,613	7,613	8,254	641	8.42%
40210	FICA	27,219	32,312	36,272	36,272	38,695	2,423	6.68%
40221	PERS	106,205	111,199	90,830	90,830	96,998	6,168	6.79%
40321	Health Insurance	111,947	115,042	159,000	159,000	163,800	4,800	3.02%
40322	Life Insurance	495	516	605	605	645	40	6.61%
40410	Leave	42,351	45,066	49,282	49,282	57,280	7,998	16.23%
40511	Other Benefits	583	-	-	-	-	-	-
Total: Personnel		638,495	674,787	742,244	742,244	791,779	49,535	6.67%
Supplies								
42120	Computer Software	-	1,212	-	490	-	-	-
42210	Operating Supplies	664	1,033	3,000	3,000	1,000	(2,000)	-66.67%
42230	Fuel, Oils and Lubricants	2,863	5,779	4,500	4,500	6,500	2,000	44.44%
42250	Uniforms	152	-	200	200	200	-	0.00%
42310	Repair/Maintenance Supplies	107	-	250	250	250	-	0.00%
42360	Vehicle Repair Supplies	43	107	350	2,820	350	-	0.00%
42410	Small Tools & Minor Equipment	-	321	-	-	-	-	-
Total: Supplies		3,829	8,452	8,300	11,260	8,300	-	0.00%
Services								
43011	Contractual Services	4,666	4,238	8,700	158,332	8,700	-	0.00%
43019	Software Licensing	59	54	56	316	1,800	1,744	3114.29%
43110	Communications	6,238	6,375	8,560	8,560	8,560	-	0.00%
43140	Postage and Freight	794	865	905	905	905	-	0.00%
43210	Transportation/Subsistence	3,262	1,744	7,005	7,005	8,630	1,625	23.20%
43220	Car Allowance	7,222	6,834	7,200	7,200	7,200	-	0.00%
43260	Training	1,486	-	1,600	1,600	3,000	1,400	87.50%
43310	Advertising	186	-	200	393	200	-	0.00%
43410	Printing	-	181	200	7	200	-	0.00%
43510	Insurance/Litigation Fund Premiums	4,080	2,376	3,302	3,302	3,874	572	17.32%
43600	Project Management	-	-	4,000	1,990	4,000	-	0.00%
43610	Utilities	3,275	3,432	4,236	4,236	4,236	-	0.00%
43720	Equipment Maintenance	575	537	2,000	1,200	2,000	-	0.00%
43750	Vehicle Maintenance	85	-	400	230	400	-	0.00%
43780	Buildings/Grounds Maintenance	-	-	1,250	1,250	1,250	-	0.00%
43920	Dues and Subscriptions	845	650	825	845	750	(75)	-9.09%
Total: Services		32,773	27,286	50,439	197,371	55,705	5,266	10.44%
Capital Outlay								
48120	Major Office Equipment	-	-	-	1,720	-	-	-
48710	Minor Office Equipment	1,418	1,094	5,000	3,334	-	(5,000)	-100.00%
48720	Minor Office Furniture	-	-	-	1,910	1,000	1,000	-
Total: Capital Outlay		1,418	1,094	5,000	6,964	1,000	(4,000)	-80.00%
Transfers								
50340	Solid Waste Debt Service	1,064,750	1,063,750	1,061,250	1,061,250	-	(1,061,250)	-100.00%
50411	Solid Waste Capital Projects	245,239	400,000	1,250,000	944,000	1,125,000	(125,000)	-10.00%
Total: Transfers		1,309,989	1,463,750	2,311,250	2,005,250	1,125,000	(1,186,250)	-51.33%
Department Total		\$ 1,986,504	\$ 2,175,369	\$ 3,117,233	\$ 2,963,089	\$ 1,981,784	\$ (1,135,449)	-36.42%

**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 an Administrative Assistant.

43011 Contractual Services. Fund potential environmental and regulatory issues (\$4,500); SWD portion of Poppy Lane office custodial services (\$4,200).

43210 Transportation/Subsistence. Increased storm water management site visits, ADEC regulatory/permit meetings, SWANA meetings/trainings and site visit to other in-state landfills.

43260 Training. Professional development training; Storm water regulations, SWANA certification, and Hazwoper training.

43600 Project Management. Funding required to support KPB Project Managers effort to develop capital construction costs (\$4,000).

48720 Minor Office Furniture. Desk (\$750) and chair (\$250).

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 353-354,362-363,388-397

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Fund 290	Department Function
Dept 32122	Solid Waste Fund
	Central Peninsula Landfill

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:

- Implementation of the master plan for the current landfill and adjacent Solid Waste designated borough properties.
- Funding to maintain growing infrastructure and equipment.
- Leachate management.
- Cell 1 closure construction. Construction anticipated in FY2026.
- Cell 4 design and construction, anticipated construction in FY2027 and to be funded with GO Bonds.
- Limiting public access throughout facility.

FY2023 Accomplishments:

- Excavated 30,000 yards of Phase III inert waste cell.
- New leachate storage lagoon constructed.
- Started waste placement in Cell 3.
- All staff completed annual HAZWOPER training.
- No lost time accidents.

FY2024 New Initiatives:

- Complete all health and safety training.
- Excavate 40,000 yards of inert waste cell expansion.
- Complete installation and startup of new leachate concentrator.
- Complete ongoing Master Plan for Landfill.
- Start avian vector control program.

Performance Measures:

Priority: 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

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	10.5	11	12	12

Priority: 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.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2021 435	FY2022 440	FY2023 440	FY2024 440
Annual Site Inspection Score	90% – 100%	No Inspection	431/440 (98%)	419/435 (96.3%)	(>90%)

Fund 290		Department Function	
Dept 32122		Solid Waste Fund	
		Central Peninsula Landfill - Continued	

Key Measures	FY2021 Actual		FY2022 Actual		FY2023 Projected		FY2024 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	177,196	61,543	174,436	63,290	174,367	61,418	176,542	62,184
Hazardous Waste (drums/boxes)		282		313		296		300
Used Oil Energy Recovery (gal)		5,142		5,519		5,500		5,500
Leachate Processed (gal)		3,219,271		3,642,570		3,800,000		7,600,000

Major Materials Accepted (% of Total Tonnage)	FY2021 Actual		FY2022 Actual		FY2023 Projected		FY2024 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	42,655	69.3%	44,626	70.02%	42,938	69.72%	42,900	68.99%
Construction Debris	17,723	28.8%	18,061	28.3%	17,480	28.4%	18,100	29.11%
Recycle	1,138	1.8%	1,036	1.63%	1,133	1.84%	1,150	1.85%
Asbestos	27	<1.0%	7	<1.0%	34	<1.0%	34	<1.0%
Total	61,543		63,730		61,585		62,184	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 595,837	\$ 616,211	\$ 781,498	\$ 781,498	\$ 817,654	\$ 36,156	4.63%
40120	Temporary Wages	85,900	100,011	88,741	88,741	158,959	70,218	79.13%
40130	Overtime Wages	47,969	66,983	68,159	67,412	91,581	23,422	34.36%
40210	FICA	61,144	64,687	81,190	81,190	91,840	10,650	13.12%
40221	PERS	212,216	224,709	193,017	193,017	205,129	12,112	6.28%
40321	Health Insurance	249,536	287,478	381,600	381,600	327,600	(54,000)	-14.15%
40322	Life Insurance	896	950	1,232	1,232	1,283	51	4.14%
40410	Leave	96,191	103,697	100,644	100,644	109,642	8,998	8.94%
40511	Other Benefits	12,433	3,452	-	747	-	-	-
Total: Personnel		1,362,122	1,468,178	1,696,081	1,696,081	1,803,688	107,607	6.34%
Supplies								
42210	Operating Supplies	62,683	90,277	71,500	98,000	205,000	133,500	186.71%
42230	Fuel, Oils and Lubricants	107,922	186,066	135,000	250,000	225,000	90,000	66.67%
42250	Uniforms	3,769	3,315	3,800	3,800	2,000	(1,800)	-47.37%
42310	Repair/Maintenance Supplies	43,385	20,098	80,000	39,220	80,000	-	0.00%
42360	Motor Vehicle Supplies	53,174	76,371	55,250	190,250	60,000	4,750	8.60%
42410	Small Tools & Minor Equipment	11,857	3,772	5,400	5,400	6,000	600	11.11%
Total: Supplies		282,790	379,899	350,950	586,670	578,000	227,050	64.70%
Services								
43011	Contractual Services	121,824	94,999	210,925	449,440	240,100	29,175	13.83%
43014	Physical Examinations	1,842	660	5,000	6,303	6,500	1,500	30.00%
43015	Water/Air Sample Testing	39,362	32,374	53,160	61,155	80,500	27,340	51.43%
43019	Software Licensing	2,908	3,850	3,200	3,938	3,200	-	0.00%
43095	Solid Waste Closure/Post-Closure	568,928	547,812	559,889	559,889	416,243	(143,646)	-25.66%
43110	Communications	5,883	5,952	6,000	6,000	7,000	1,000	16.67%
43140	Postage and Freight	380	1,135	1,700	1,700	1,700	-	0.00%
43210	Transportation/Subsistence	229	412	1,500	1,500	1,500	-	0.00%
43220	Car Allowance	100	42	-	-	-	-	-
43260	Training	-	-	3,750	1,101	3,800	50	1.33%
43310	Advertising	-	186	500	500	500	-	0.00%
43410	Printing	-	-	250	250	250	-	0.00%
43510	Insurance/Litigation Fund Premiums	93,637	104,973	129,895	129,895	147,482	17,587	13.54%
43600	Project Management	-	-	-	-	-	-	-
43610	Utilities	525,532	557,482	528,000	503,000	1,150,000	622,000	117.80%
43750	Vehicle Maintenance	19,688	50,013	16,000	47,780	25,000	9,000	56.25%
43780	Buildings/Grounds Maintenance	27,753	63,976	51,500	27,520	88,000	36,500	70.87%
43810	Rents and Operating Leases	19,128	12,381	15,000	61,200	40,000	25,000	166.67%
43812	Equipment Replacement Payments	204,700	212,020	216,024	216,024	216,024	-	0.00%
43920	Dues and Subscriptions	800	1,868	2,300	2,468	3,250	950	41.30%
Total: Services		1,632,694	1,690,135	1,804,593	2,079,663	2,431,049	626,456	34.71%
Capital Outlay								
48310	Vehicles	-	-	-	50,000	-	-	-
48311	Major Machinery & Equipment	5,183	-	-	203,478	-	-	-
48710	Minor Office Equipment	5,485	4,508	8,000	8,000	-	(8,000)	-100.00%
48720	Minor Office Furniture	-	1,610	-	-	500	500	-
48740	Minor Machinery & Equipment	-	5,102	-	10,612	-	-	-
49433	Plan Reviews	10,770	10,770	10,770	10,770	12,770	2,000	18.57%
Total: Capital Outlay		21,438	21,990	18,770	282,860	13,270	(5,500)	-29.30%
Department Total		\$ 3,299,044	\$ 3,560,202	\$ 3,870,394	\$ 4,645,274	\$ 4,826,007	\$ 955,613	20.57%

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, 2 Landfill Operator II, 2 Landfill Operator I, 1 Landfill Operator/General Maintenance Mechanic, 2 Landfill Operator/Mechanic, 2 Landfill Laborer/Operator, and 1 Scale Attendants.

42210 Operating Supplies. Leachate processing chemicals (\$150,000), miscellaneous items and supplies including seed and calcium chloride (\$30,000), and Avian vector control supplies (\$25,000).

42230 Fuels, Oils and Lubricants. Increased to Increasing to cover for potential fuel increase in FY24.

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining operational equipment, leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems (\$63,500), repair supplies including welding, and painting and building supplies (\$16,500).

42360 Motor Vehicle Supplies. Parts and supplies for maintaining heavy equipment, rolling stock (\$60,000).

43011 Contractual Services. USDA Avian Vector Control Program (\$10,000) Bark beetle infestation woody debris management (\$80,000), recycle hauling (\$8,000), maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, baler, and rolling stock (\$60,000), truck scale recertification and repair (\$12,500), Environmental/Civil Consulting, Volume Survey, Monitor Well Survey (\$65,000), new employee screening (\$1,000), monitoring equipment maintenance (\$1,600), and freon disposal fees (\$2,000).

43014 Physical Examinations. Increase due to change in Safety Program at the Landfill to include medical evaluation for respiratory fit testing, and pulmonary function. Bi-ennial medical evaluations for landfill staff (\$4,500), and respiratory fit testing evaluations (\$2,000).

43015 Water/Air Sample Testing. Water monitoring for CPL (\$65,500), leachate, stormwater and special waste samples (\$15,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (\$416,243).

43610 Utilities. Energy needs associated with the anticipated evaporation from new unit anticipated to be operational fall of 2023 and facility utilities (\$1,150,000).

43750 Vehicle Maintenance. Trouble shooting and repair of heavy equipment and rolling stock (\$25,000).

43780 Buildings/Grounds Maintenance. Road maintenance (\$5,000), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance/ Standby Generator maintenance & repair (\$23,000), overhead door maintenance (\$25,000), and miscellaneous facility maintenance (\$15,000), and Monitor well maintenance and repair (\$20,000).

43810 Rents and Operating Leases. Rental of equipment as needed such as mini-excavator, dump truck, motor grader, and compactor (\$40,000).

43812 Equipment Replacement Payments. Payment on solid waste equipment. See payment schedule below.

49433 Plan Reviews. ADEC permitting and plan review fees (\$12,770).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2023 Estimated	FY2024 Projected	Projected Payments FY2025-27
Loader	\$ 205,324	\$ 40,440	\$ 40,440	\$ 121,320
Excavator	149,094	19,614	19,614	39,228
Loader	101,883	15,428	15,428	15,428
Dozer	20,110	20,110	20,110	60,330
1/2 Ton Pickup	16,428	-	-	-
2016 Pickup, 4x4 3/4 Ton Ext Cab	12,174	-	-	-
FY2020 Roll-Off Truck	46,821	19,685	19,685	59,055
FY2020 Wheeled Scraper	321,521	100,747	100,747	302,241
Total	<u>\$ 873,355</u>	<u>\$ 216,024</u>	<u>\$ 216,024</u>	<u>\$ 597,602</u>

Fund 290 Dept 32150	Department Function Solid Waste Fund Seward Transfer Facility
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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.
- Replacement of fire suppression system in Transfer Facility

FY2023 Accomplishments:

- No cost cover material acquisition from Japanese Creek.
- Work with Army Corps of Engineers City of Seward and Flood Service Area on Japanese Creek flooding issue.
- Completed replacement of failed waste loading bridge
- Delivery of plastics to local reuse center

FY2024 New Initiatives:

- Continue efforts to support Army Corps of Engineers, City of Seward and Flood Service Area on Japanese Creek flooding issue.
- Apply to expand permitted area for monofil and complete associated clearing work
- Support initiatives for reuse and recycling opportunities

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.

Key Measures	FY2021 Actual		FY2022 Actual		FY2023 Projected		FY2024 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	249	3,948	268	4,417	260	4,602	260	4,600
Recycle	n/a	561	n/a	1007	n/a	762	n/a	775
Total	249	4,034	268	5,422	260	5,364	260	5,375
Hazardous Waste (drums/boxes)	81		66		61		65	
Used Oil (gal)	410		537		610		600	

Kenai Peninsula Borough

Budget Detail

Fund 290

Department 32150 - Seward Transfer Facility

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -	-
40210	FICA	50	-	-	-	-	-	-
40221	PERS	143	-	-	-	-	-	-
40321	Health Insurance	146	-	-	-	-	-	-
40322	Life Insurance	1	-	-	-	-	-	-
40410	Leave	43	-	-	-	-	-	-
Total: Personnel		1,027	-	-	-	-	-	-
Supplies								
42020	Signage Supplies	-	-	1,000	1,000	500	(500)	-50.00%
42210	Operating Supplies	197	6	250	250	250	-	0.00%
42310	Repair/Maintenance Supplies	997	1,733	2,000	2,000	2,000	-	0.00%
42410	Small Tools & Minor Equipment	744	-	500	500	500	-	0.00%
Total: Supplies		1,938	1,739	3,750	3,750	3,250	(500)	-13.33%
Services								
43011	Contractual Services	516,262	529,139	581,475	893,752	1,103,365	521,890	89.75%
43015	Water/Air Sample Testing	7,866	10,004	13,305	13,305	22,500	9,195	69.11%
43019	Software Licensing	-	-	332	332	900	568	171.08%
43095	Solid Waste Closure/Post-Closure	56,268	48,217	50,290	50,290	51,775	1,485	2.95%
43110	Communications	619	545	690	690	6,700	6,010	871.01%
43140	Postage and Freight	-	-	100	100	100	-	0.00%
43210	Transportation/Subsistence	134	130	400	400	400	-	0.00%
43220	Car Allowance	26	-	-	-	-	-	-
43310	Advertising	-	-	600	600	600	-	0.00%
43410	Printing	-	170	200	200	200	-	0.00%
43510	Insurance/Litigation Fund Premiums	4,717	5,620	7,161	7,161	8,227	1,066	14.89%
43610	Utilities	4,085	4,468	5,500	5,500	5,500	-	0.00%
43780	Buildings/Grounds Maintenance	12,240	6,840	38,000	38,000	38,000	-	0.00%
Total: Services		602,217	605,133	698,053	1,010,330	1,238,267	540,214	77.39%
Capital Outlay								
49433	Plan Reviews	2,225	2,225	2,225	2,225	2,225	-	0.00%
Total: Capital Outlay		2,225	2,225	2,225	2,225	2,225	-	0.00%
Department Total		\$ 607,407	\$ 609,097	\$ 704,028	\$ 1,016,305	\$ 1,243,742	\$ 539,714	76.66%

Line-Item Explanations

42020 Signage Supplies. To support enhanced public outreach programs (\$500).

43011 Contractual Services. Contract cost for O&M of Transfer Facility and hauling (\$1,075,000), volume and monitor well survey (\$16,500), facility wastewater disposal (\$10,000), boiler certification (\$165), signs (\$1,200), and fire system monitoring (\$500).

43015 Water/Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements (\$22,500).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$51,775).

43110 Communications. Increased cost to add a data line service charge for camera access.

43780 Buildings/Grounds Maintenance. Dimond Blvd road maintenance and repair (\$10,000), fire system/security camera maintenance (\$5,000), and miscellaneous facility maintenance and lighting repair (\$23,000).

49433 Plan Reviews. ADEC fee structure (\$2,225).

Fund 290	Department Function
Dept 32310	Solid Waste Fund
	Homer Transfer Facility

Program Description

To consolidate, transport and manage 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:

- Evaluation of long-term management of inert waste options after closure of the existing inert waste monofill.
- Site traffic safety.
- Baler replacement.

FY2023 Accomplishments:

- Procured equipment for KPB operated facility.
- Located potential property for new South Peninsula Monofill.
- Completed dirt work to establish perimeter for filling of waste and closure of monofill.

FY2024 New Initiatives:

- Begin site investigation for new monofill.
- Complete facility repairs included replacement of leachate storage tank.

Performance Measures:

Priority: 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

Staffing	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	-	4	4	4

Priority: 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, stormwater, and landfill gases.
2. Continue to monitor and manage slopes and subsurface vegetation.

Key Measures	FY2021 Actual		FY2022 Actual		FY2023 Projected		FY2024 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	376	8,585	424	8,790	381	8,539	385	8,630
Recycle	n/a	732	n/a	716	n/a	676	n/a	686
Total	376	9,317	424	9,506	381	9,215	381	9,316
Hazardous Waste (drums/boxes)	130		77		88		88	
Used Oil (gal)	2,779		3,477		3,126		3,150	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32310 - Homer Transfer Facility

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ -	\$ 72,388	\$ 232,510	\$ 232,510	\$ 252,653	\$ 20,143	8.66%
40120	Temporary Wages	-	63,219	22,880	22,880	31,363	8,483	37.08%
40130	Overtime Wages	-	14,065	23,475	23,475	23,495	20	0.09%
40210	FICA	2	10,699	24,057	24,057	26,731	2,674	11.12%
40221	PERS	5	24,934	58,362	58,362	63,024	4,662	7.99%
40321	Health Insurance	4	18,569	127,200	127,200	98,280	(28,920)	-22.74%
40322	Life Insurance	-	108	372	372	402	30	8.06%
40410	Leave	-	11,033	26,294	26,294	32,916	6,622	25.18%
Total: Personnel		11	215,015	515,150	515,150	528,864	13,714	2.66%
Supplies								
42020	Signage Supplies	-	-	250	250	250	-	0.00%
42210	Operating Supplies	1,250	23,315	7,500	21,425	22,000	14,500	193.33%
42230	Fuel, Oils and Lubricants	-	20,104	50,000	50,000	52,000	2,000	4.00%
42250	Uniforms	-	1,542	-	1,000	600	600	-
42310	Repair/Maintenance Supplies	1,358	14,123	40,000	64,175	20,000	(20,000)	-50.00%
42360	Motor Vehicle Supplies	-	10,950	20,000	20,000	35,000	15,000	75.00%
42410	Small Tools & Minor Equipment	120	10,498	4,000	5,000	5,000	1,000	25.00%
Total: Supplies		2,728	80,532	121,750	161,850	134,850	13,100	10.76%
Services								
43011	Contractual Services	605,446	567,410	560,600	528,884	468,650	(91,950)	-16.40%
43014	Physical Examinations	-	-	-	1,200	2,500	2,500	-
43015	Water/Air Sample Testing	27,562	31,025	52,026	52,026	64,400	12,374	23.78%
43019	Software Licensing	1,841	1,790	1,802	1,870	1,900	98	5.44%
43095	Solid Waste Closure/Post-Closure	212,042	183,931	58,802	58,802	74,145	15,343	26.09%
43110	Communications	3,851	4,519	4,000	4,000	4,800	800	20.00%
43140	Postage and Freight	-	72	200	450	1,400	1,200	600.00%
43210	Transportation/Subsistence	1,872	3,109	1,120	1,120	4,000	2,880	257.14%
43260	Training	-	-	-	-	1,800	1,800	-
43310	Advertising	943	430	1,000	-	1,000	-	0.00%
43410	Printing	-	-	200	-	200	-	0.00%
43510	Insurance/Litigation Fund Premiums	19,968	27,898	47,623	47,623	62,822	15,199	31.92%
43610	Utilities	81,185	88,618	78,100	78,100	70,000	(8,100)	-10.37%
43750	Vehicle Maintenance	-	61,011	500	61,511	1,000	500	100.00%
43780	Buildings/Grounds Maintenance	1,792	115,035	60,000	64,582	35,000	(25,000)	-41.67%
43810	Rents and Operating Leases	125	24,433	500	44,350	30,000	29,500	5900.00%
43812	Equipment Replacement Payments	-	-	59,643	59,643	32,969	(26,674)	-44.72%
43920	Dues and Subscriptions	-	-	-	-	250	250	-
Total: Services		956,627	1,109,281	926,116	1,004,161	856,836	(69,280)	-7.48%
Capital Outlay								
48120	Major Office Equipment	-	6,828	-	-	-	-	-
48311	Major Machinery & Equipment	-	19,247	-	-	-	-	-
48630	Improvements Other Than Buildings	-	14,503	-	-	-	-	-
48710	Minor Office Equipment	1,427	3,771	1,000	2,391	-	(1,000)	-100.00%
48740	Minor Machinery & Equipment	-	10,266	-	3,275	-	-	-
49433	Plan Reviews	3,515	3,515	3,515	3,515	3,515	-	0.00%
Total: Capital Outlay		4,942	58,130	4,515	9,181	3,515	(1,000)	-22.15%
Department Total		\$ 964,308	\$ 1,462,958	\$ 1,567,531	\$ 1,690,342	\$ 1,524,065	\$ (43,466)	-2.77%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32310 - Homer Transfer Facility - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Lead Landfill Operator and 3 Landfill Laborer/Operators.

42210 Operating Supplies. Baling wire (\$12,000), hauled water (\$1,800), storm water materials (\$5,000) and safety, office, and shop supplies (\$3,200).

42360 Motor Vehicle Supplies. Increased for cost of new foamed tires for roll-off truck (\$15,000) and other supplies (\$20,000)

43011 Contractual Services. Hauling contract (\$346,650) Brush, Storm Water, Environmental Consulting and Cover Material (\$85,000), Scale certification, maintenance and cleaning (\$16,000), facility wastewater disposal (\$4,000), Volume and Monitor Well Survey (\$16,500), and alarm Monitoring (\$500).

43015 Water/Air Sample Testing. Needed to support wastewater, stormwater, groundwater and air sampling/testing required to comply with EPA and DEC guidelines (\$64,400).

43019 Software Licensing. Required annual technical support relating to weigh system software (\$1,200) and security camera licensing (\$700).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$74,145).

43780 Buildings/Grounds Maintenance Miscellaneous building maintenance, fire suppression system, fire alarm system, surveillance system, emergency generator maintenance, road maintenance, and building overhead door maintenance (\$35,000).

43810 Rents and Operating Leases. Yard Tractor (\$18,000), and equipment as needed for breakdown, ditching or brush burning (\$12,000).

43812 Equipment Replacement Payments. Payment on solid waste equipment. See payment schedule below.

49433 Plan Reviews. ADEC permitting and plan review fees (\$3,515).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>	<u>Projected</u> <u>Payments</u> <u>FY2025-27</u>
23 Wheeled Loader	\$ -	\$ 49,596	\$ 22,922	\$ 104,277
23 Skid	-	10,047	10,047	30,141
Total	<u>\$ -</u>	<u>\$ 59,643</u>	<u>\$ 32,969</u>	<u>\$ 134,418</u>

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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 and associated risks.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.
- Track progress of Alaska DOT road and airport project between Port Graham and Nanwalek and identify suitable site for joint landfill.

FY2023 Accomplishments:

- Entered agreement with City of Kenai to source rock from Rocky Ridge Landfill and expand landfill.
- Entered into new contracts for operation of three manned transfer sites and Area 2 hauling work.
- Ongoing replacement of old light fixtures at transfer sites to LEDs.

FY2024 New Initiatives:

- Develop expansion plans for Nanwalek Landfill.
- Complete haul out of inert waste and hazardous waste from Nanwalek and Port Graham.
- Improve remote monitoring and surveillance of transfer sites.
- Start annual dumpster maintenance and replacement work.

Performance Measures:

- Priority:** 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 16 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.

Hazardous Waste Collection Events	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Central Peninsula Landfill	7	7	7	7
Homer Landfill	4	4	4	4
Seward Transfer Facility	4	4	4	4
Seldovia	1	1	1	1

Fund 290 Dept 32570	Department Function Solid Waste Fund Landfills, Hauling and Waste Programs - Continued
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Key Measures	FY2021 Actual		FY2022 Actual		FY2023 Projected		FY2024 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
<u>Hauling Area 1</u>								
Mixed Solid Waste Total	1,894	3,822	1,740	3,717	1,824	3,713	1,830	3,750
Recycle Total	130	102	111	92	132	103	135	105
<u>Hauling Area 2</u>								
Mixed Solid Waste Total	1,228	2,663	1,251	2,703	1,224	2,682	1,225	2,680
Recycle Total	183	144	168	142	169	141	172	145
<u>Transfer Facilities</u>								
Mixed Solid Waste Total	861	5,939	827	5,842	832	2,496	835	2,500
Construction Debris Total	1,013	2,409	972	2,318	1,019	2,439	1,025	2,500
Recycle Total	205	211	207	206	203	212	205	215
Used Oil (gal)		9,641		9,693		9,485		9,500
<u>Miscellaneous Landfills</u>								
Mixed Solid Waste Total		1,325		1,325		1,325		1,325
Hazardous Waste (drums/boxes)		22		18		18		80

Kenai Peninsula Borough Budget Detail

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs

		FY2021	FY2022	FY2023	FY2023	FY2024	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40120	Temporary Wages	\$ -	\$ -	\$ 7,507	\$ 7,507	\$ 10,000	\$ 2,493	33.21%
40210	FICA	-	-	574	574	765	191	33.28%
Total: Personnel		-	-	8,081	8,081	10,765	2,684	33.21%
Supplies								
42020	Signage Supplies	89	-	5,000	2,500	2,000	(3,000)	-60.00%
42210	Operating Supplies	342	205	4,000	6,500	8,500	4,500	112.50%
42230	Fuel, Oils and Lubricants	-	-	1,000	1,000	1,000	-	0.00%
42310	Repair/Maintenance Supplies	1,060	30	6,000	3,500	4,000	(2,000)	-33.33%
42360	Motor Vehicle Supplies	48	-	400	1,400	1,500	1,100	275.00%
42410	Small Tools & Minor Equipment	11,672	273	250	1,750	1,000	750	300.00%
Total: Supplies		13,211	508	16,650	16,650	18,000	1,350	8.11%
Services								
43011	Contractual Services	1,583,627	1,542,366	1,794,555	2,461,755	2,702,220	907,665	50.58%
43015	Water/Air Sample Testing	25,902	25,617	35,430	35,430	58,500	23,070	65.11%
43019	Software Licensing	427	835	853	853	856	3	0.35%
43095	Solid Waste Closure/Post-Closure	110,702	93,380	96,469	96,469	99,654	3,185	3.30%
43110	Communications	2,086	1,979	2,250	2,250	2,250	-	0.00%
43140	Postage and Freight	-	44	300	850	700	400	133.33%
43210	Transportation/Subsistence	413	1,618	8,500	8,200	9,135	635	7.47%
43310	Advertising	139	148	500	750	500	-	0.00%
43410	Printing	53	-	150	150	150	-	0.00%
43510	Insurance/Litigation Fund Premiums	3,111	2,490	4,738	4,738	5,676	938	19.80%
43610	Utilities	22,460	22,294	26,400	26,400	26,400	-	0.00%
43720	Equipment Maintenance	-	-	-	-	-	-	-
43750	Vehicle Maintenance	-	-	-	3,150	-	-	-
43765	Security and Surveillance	-	-	7,000	7,000	7,000	-	0.00%
43780	Buildings/Grounds Maintenance	28,307	31,531	53,500	51,790	64,500	11,000	20.56%
43810	Rents and Operating Leases	-	-	250	250	250	-	0.00%
Total: Services		1,777,227	1,722,302	2,030,895	2,700,035	2,977,791	946,896	46.62%
Capital Outlay								
48520	Storage Building/Containers	-	-	-	5,700	-	-	-
48710	Minor Office Equipment	966	-	-	-	-	-	-
48740	Minor Machinery & Equipment	-	-	-	-	-	-	-
49433	Plan Reviews	1,250	1,250	1,250	1,250	1,250	-	0.00%
Total: Capital Outlay		2,216	1,250	1,250	6,950	1,250	-	0.00%
Department Total		\$ 1,792,654	\$ 1,724,060	\$ 2,056,876	\$ 2,731,716	\$ 3,007,806	\$ 950,930	46.23%

Line-Item Explanations

42210 Operating Supplies. Increase for hazardous waste totes and yellow trash bag distribution (\$8,500).

42360 Motor Vehicle Supplies. Increase for parts in loader in Nanwalek (\$1,500).

43011 Contractual Services. Increased to cover contractual increases related to operations, maintenance and improvements at three (3) transfer facilities (\$1,229,000), operations, maintenance and improvements at five (5) rural landfills (\$407,100), operations and maintenance at eight (8) drop-box/transfer sites (\$633,500), household hazardous waste collection program, used oil program, and wastewater disposal (\$388,000), Guardian Security (\$420) and sewer line thawing (\$1,200), Replacement signs (\$3,000), and rural landfill burn box repairs (\$40,000).

43015 Water/Air Sample Testing. Increased cost for water monitoring contract at Rocky Ridge Landfill (\$58,500).

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 (\$99,654).

43210 Transportation/Subsistence. Increased to provide oversight of rural facilities and increased travel during Nanwalek and Port Graham planned projects and ADEC rural landfill inspections (\$9,135).

43780 Buildings/Grounds Maintenance. Snow removal/sanding/serration/grading/ditching of transfer sites (\$30,000), gravel (\$10,000), gate/fence repairs (\$10,000), lights, surveillance cameras, electrical, plumbing, and fire alarm systems (\$14,500).

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 945,762	\$ 1,055,503	\$ 1,411,449	\$ 1,411,449	\$ 1,494,812	\$ 83,363	5.91%
40120	Temporary Wages	85,900	163,230	120,329	120,329	201,924	81,595	67.81%
40130	Overtime Wages	48,383	84,796	99,247	98,500	123,330	24,083	24.27%
40210	FICA	88,415	107,698	142,093	142,093	158,031	15,938	11.22%
40221	PERS	318,569	360,842	342,209	342,209	365,151	22,942	6.70%
40321	Health Insurance	361,633	421,089	667,800	667,800	589,680	(78,120)	-11.70%
40322	Life Insurance	1,392	1,574	2,209	2,209	2,330	121	5.48%
40410	Leave	138,585	159,796	176,220	176,220	199,838	23,618	13.40%
40511	Other Benefits	13,016	3,452	-	747	-	-	-
	Total: Personnel	2,001,655	2,357,980	2,961,556	2,961,556	3,135,096	173,540	5.86%
Supplies								
42020	Signage Supplies	89	-	6,250	3,750	2,750	(3,500)	-56.00%
42120	Computer Software	-	1,212	-	490	-	-	-
42210	Operating Supplies	65,136	114,836	86,250	129,175	236,750	150,500	174.49%
42230	Fuel, Oils and Lubricants	110,785	211,949	190,500	305,500	284,500	94,000	49.34%
42250	Uniforms	3,921	4,857	4,000	5,000	2,800	(1,200)	-30.00%
42310	Repair/Maintenance Supplies	46,907	35,984	128,250	109,145	106,250	(22,000)	-17.15%
42360	Vehicle Repair Supplies	53,265	87,428	76,000	214,470	96,850	20,850	27.43%
42410	Small Tools & Minor Equipment	24,393	14,864	10,150	12,650	12,500	2,350	23.15%
	Total: Supplies	304,496	471,130	501,400	780,180	742,400	241,000	48.07%
Services								
43011	Contractual Services	2,831,825	2,738,152	3,156,255	4,492,163	4,523,035	1,366,780	43.30%
43014	Physical Examinations	1,842	660	5,000	7,503	9,000	4,000	80.00%
43015	Water/Air Sample Testing	100,692	99,020	153,921	161,916	225,900	71,979	46.76%
43019	Software Licensing	5,235	6,529	6,243	7,309	8,656	2,413	38.65%
43095	Solid Waste Closure/Post-Closure	947,940	873,340	765,450	765,450	641,817	(123,633)	-16.15%
43110	Communications	18,677	19,370	21,500	21,500	29,310	7,810	36.33%
43140	Postage and Freight	1,174	2,116	3,205	4,005	4,805	1,600	49.92%
43210	Transportation/Subsistence	5,910	7,013	18,525	18,225	23,665	5,140	27.75%
43220	Car Allowance	7,348	6,876	7,200	7,200	7,200	-	0.00%
43260	Training	1,486	-	5,350	2,701	8,600	3,250	60.75%
43310	Advertising	1,268	764	2,800	2,243	2,800	-	0.00%
43410	Printing	53	351	1,000	607	1,000	-	0.00%
43510	Insurance/Litigation Fund Premiums	125,513	143,357	192,719	192,719	228,081	35,362	18.35%
43600	Project Management	-	-	4,000	1,990	4,000	-	0.00%
43610	Utilities	636,537	676,294	642,236	617,236	1,256,136	613,900	95.59%
43720	Equipment Maintenance	575	537	2,000	1,200	2,000	-	0.00%
43750	Vehicle Maintenance	19,773	111,024	16,900	112,671	26,400	9,500	56.21%
43765	Security and Surveillance	-	-	7,000	7,000	7,000	-	0.00%
43780	Buildings/Grounds Maintenance	70,092	217,382	204,250	183,142	226,750	22,500	11.02%
43810	Rents and Operating Leases	19,253	36,814	15,750	105,800	70,250	54,500	346.03%
43812	Equipment Replacement Payments	204,700	212,020	275,667	275,667	248,993	(26,674)	-9.68%
43920	Dues and Subscriptions	1,645	2,518	3,125	3,313	4,250	1,125	36.00%
	Total: Services	5,001,538	5,154,137	5,510,096	6,991,560	7,559,648	2,049,552	37.20%
Capital Outlay								
48120	Major Office Equipment	-	6,828	-	1,720	-	-	-
48310	Vehicles	-	-	-	50,000	-	-	-
48311	Major Machinery & Equipment	5,183	19,247	-	203,478	-	-	-
48520	Storage Building/Containers	-	-	-	5,700	-	-	-
48630	Improvements Other Than Buildings	-	14,503	-	-	-	-	-
48710	Minor Office Equipment	9,296	9,373	14,000	13,725	-	(14,000)	-100.00%
48720	Minor Office Furniture	-	1,610	-	1,910	1,500	1,500	-
48740	Minor Machinery & Equipment	-	15,368	-	13,887	-	-	-
49433	Plan Reviews	17,760	17,760	17,760	17,760	19,760	2,000	11.26%
	Total: Capital Outlay	32,239	84,689	31,760	308,180	21,260	(10,500)	-33.06%
Transfers								
50340	Solid Waste Debt Service	1,064,750	1,063,750	1,061,250	1,061,250	-	(1,061,250)	-100.00%
50411	Solid Waste Capital Projects	245,239	400,000	1,250,000	944,000	1,125,000	(125,000)	-10.00%
	Total: Transfers	1,309,989	1,463,750	2,311,250	2,005,250	1,125,000	(1,186,250)	-51.33%
Department Total		\$ 8,649,917	\$ 9,531,686	\$ 11,316,062	\$ 13,046,726	\$ 12,583,404	\$ 1,267,342	11.20%

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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 annual comprehensive 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 Ninilchik. 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 Ninilchik to Homer to Kachemak City to the land south of Kachemak Bay excluding the City of Seldovia. 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.

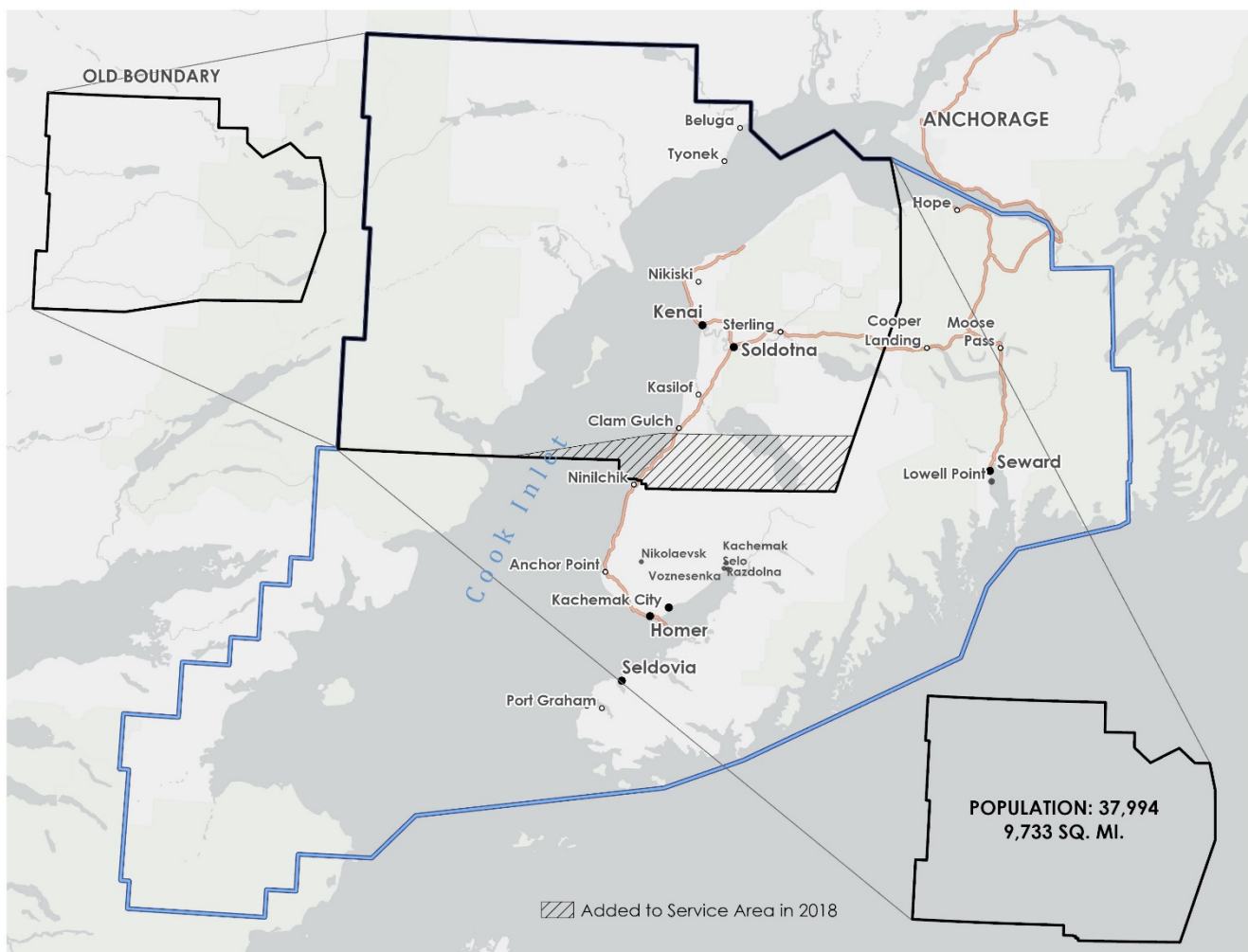
Central Kenai Peninsula Hospital Service Area

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.

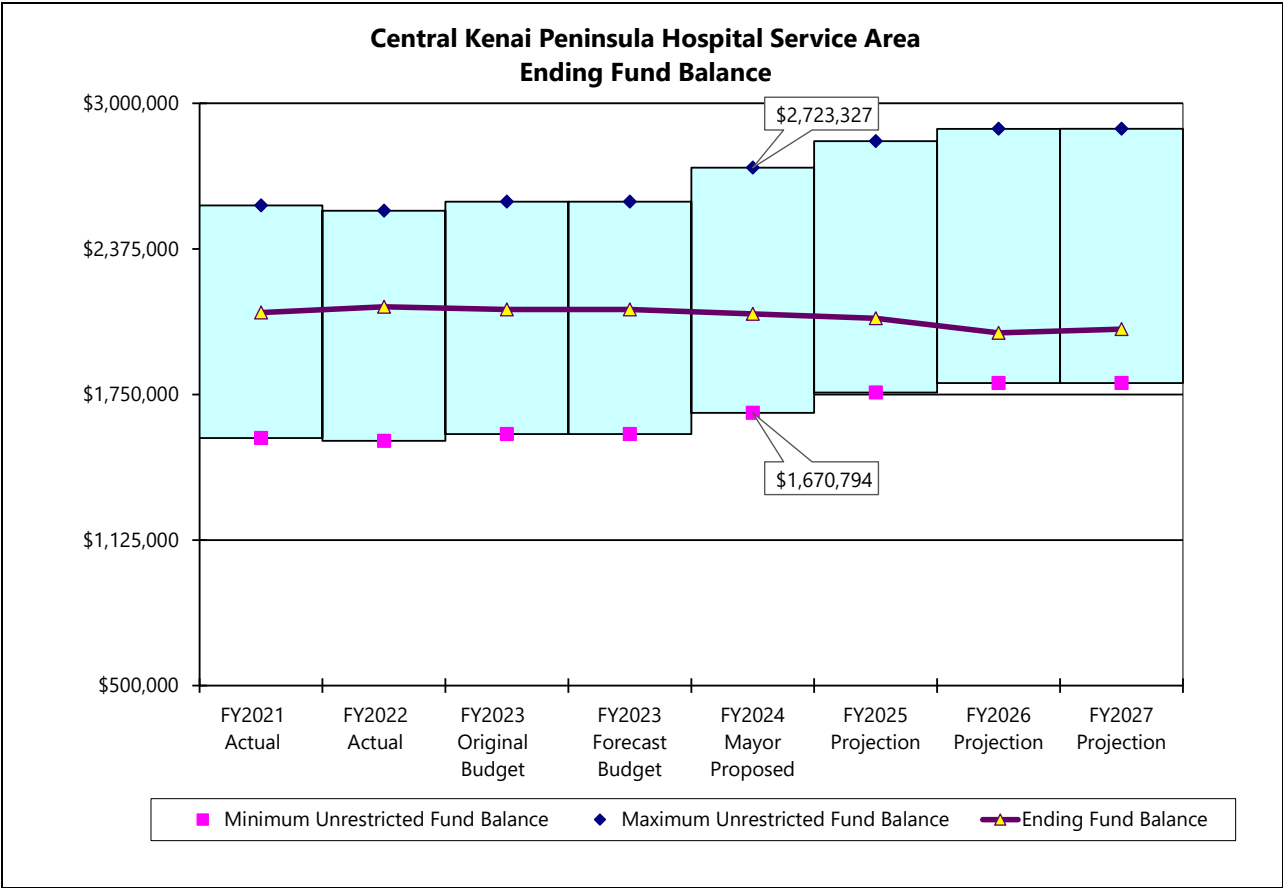
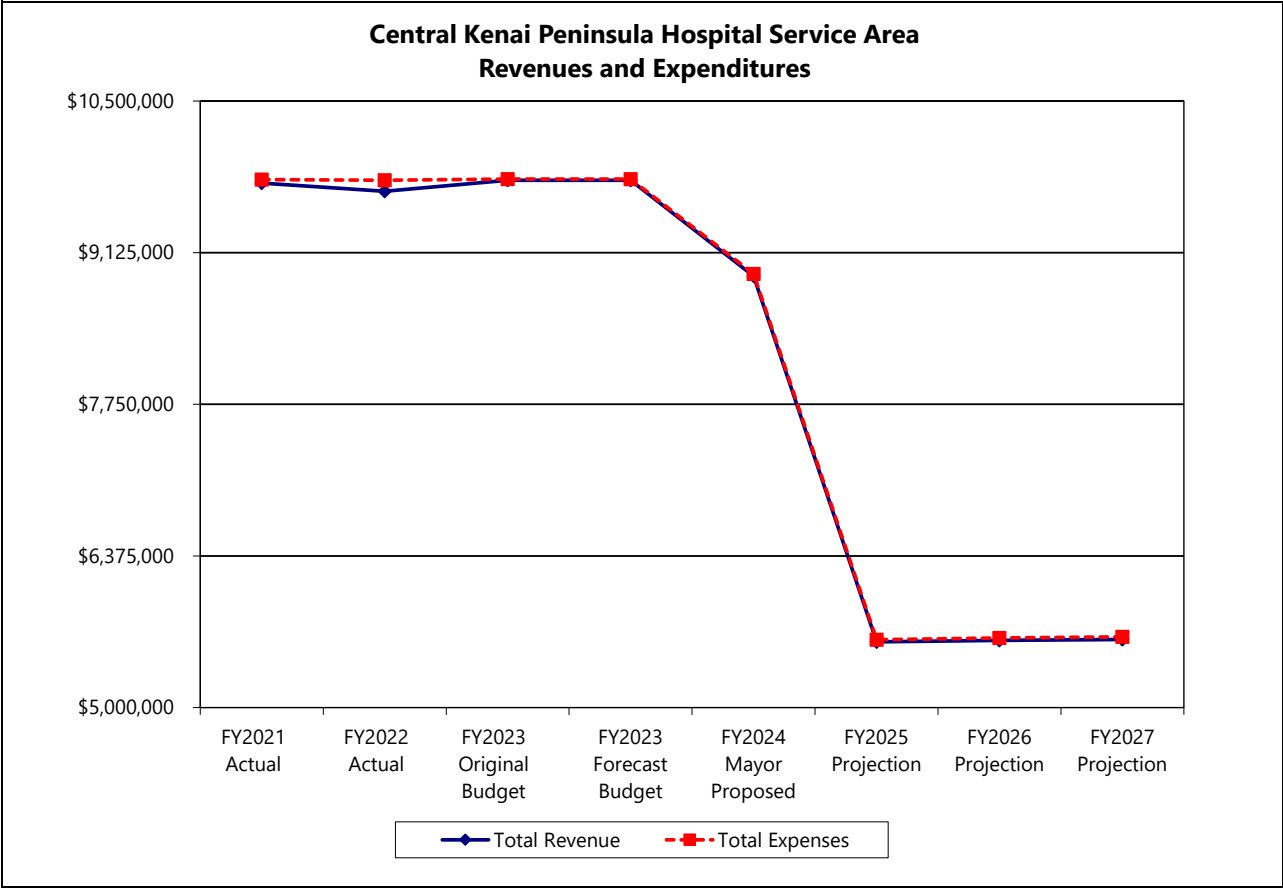
In the October 2018 election, voters from the southern peninsula approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries for both the Central Peninsula Hospital Service Area and the South Peninsula Hospital Service Area and no longer a part of the new service area boundaries to pay for bonded indebtedness. Parcels that were a part of the service area at the time of the vote to approve each bond must continue to pay the debt service while it is outstanding. Central Peninsula Hospital Service Area debt service is currently paid for with Hospital operational monies, therefore no mill is currently being levied for debt service.

Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2024 is 0.01 mills.



Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,257,969	4,262,899	4,471,122	4,476,856	4,871,071	4,919,782	4,968,980	5,068,360
Personal	185,399	193,166	185,619	194,293	196,236	198,198	200,180	202,182
Oil & Gas (AS 43.56)	1,295,955	1,244,544	1,314,754	1,314,754	1,389,754	1,348,061	1,307,619	1,307,619
Total Taxable Value:	5,739,323	5,700,609	5,971,495	5,985,903	6,457,061	6,466,041	6,476,779	6,578,161
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 42,215	\$ 42,161	\$ 44,711	\$ 44,711	\$ 48,711	\$ 49,198	\$ 49,690	\$ 50,684
Personal	1,916	1,499	1,819	1,819	1,923	1,942	1,962	1,981
Oil & Gas (AS 43.56)	12,970	12,945	13,148	13,148	13,898	13,481	13,076	13,076
Interest	125	118	119	119	129	129	129	131
Flat Tax	455	404	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	882	793	875	875	838	855	872	889
Total Property Taxes	58,563	57,920	61,740	61,740	66,567	66,694	66,840	67,894
Interest Earnings	6,567	(53,761)	44,442	44,442	42,300	41,921	41,536	41,096
CPH - Bond Payment/Other	9,685,792	9,674,673	9,675,199	9,675,199	8,804,572	5,487,322	5,500,853	5,508,322
Other Revenue	5,311	2,384	-	-	-	-	-	-
Total Revenues	9,756,233	9,681,216	9,781,381	9,781,381	8,913,439	5,595,937	5,609,229	5,617,312
Total Revenues and Operating Transfers	9,756,233	9,681,216	9,781,381	9,781,381	8,913,439	5,595,937	5,609,229	5,617,312
Expenditures:								
Services	307,446	333,257	504,112	504,112	583,534	583,534	595,205	607,109
InterDepartmental Charges	7,686	8,331	12,603	12,603	14,588	14,588	14,880	15,178
Total Expenditures:	315,132	341,588	516,715	516,715	598,122	598,122	610,085	622,287
Operating Transfers To:								
Debt Service Fund	9,471,850	9,441,152	9,275,924	9,275,924	8,334,288	5,017,038	5,021,163	5,019,038
Total Operating Transfers:	9,471,850	9,441,152	9,275,924	9,275,924	8,334,288	5,017,038	5,021,163	5,019,038
Total Expenditures and Operating Transfers	9,786,982	9,782,740	9,792,639	9,792,639	8,932,410	5,615,160	5,631,248	5,641,325
Net Results From Operations	(30,749)	(101,524)	(11,258)	(11,258)	(18,971)	(19,223)	(22,019)	(24,013)
Beginning Fund Balance	2,258,547	2,227,798	2,126,274	2,126,274	2,115,016	2,096,045	2,076,822	2,054,803
Ending Fund Balance	\$ 2,227,798	\$ 2,126,274	\$ 2,115,016	\$ 2,115,016	\$ 2,096,045	\$ 2,076,822	\$ 2,054,803	\$ 2,030,790



<p style="text-align: center;">Department Function</p> <p>Fund 600</p> <p>Central Kenai Peninsula Hospital Service Area</p> <p>Dept 81110</p>	
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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.

Performance Measures:

Priority: 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

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Mill Rate	.01	.01	.01	.01
Property Tax Revenue	\$58,563	\$57,920	\$61,740	\$66,578

Priority: 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

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Service Area Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Hospital Expenses	\$101,190	\$108,067	\$117,440	\$127,838
Hospital Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Expenses	\$9,685,792	\$9,674,673	\$9,675,199	\$8,804,572

Kenai Peninsula Borough

Budget Detail

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42210 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total: Supplies	-	-	-	-	-	-	-
Services							
43011 Contractual Services	6,188	2,251	4,250	4,250	4,250	-	0.00%
43012 Audit Services	87,316	96,356	100,587	100,587	109,000	8,413	8.36%
43210 Transportation/Subsistence	-	-	-	-	-	-	-
43260 Training	-	-	-	-	-	-	-
43310 Advertising	-	-	-	-	-	-	-
43510 Insurance/Litigation Fund Premiums	213,942	234,650	399,275	399,275	470,284	71,009	17.78%
Total: Services	307,446	333,257	504,112	504,112	583,534	79,422	15.75%
Transfers							
50360 Debt Service	9,471,850	9,441,152	9,275,924	9,275,924	8,334,288	(941,636)	-10.15%
Total: Transfers	9,471,850	9,441,152	9,275,924	9,275,924	8,334,288	(941,636)	-10.15%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	-	-	-	-	-
61990 Administrative Service Fee	7,686	8,331	12,603	12,603	14,588	1,985	15.75%
Total: Interdepartmental Charges	7,686	8,331	12,603	12,603	14,588	1,985	15.75%
Department Total	\$ 9,786,982	\$ 9,782,740	\$ 9,792,639	\$ 9,792,639	\$ 8,932,410	\$ (860,229)	-8.78%

Line-Item Explanations

43011 Contract Services. Annual debt arbitrage calculation fees (\$1,500), and annual debt reserve depository account fees (\$750), and misc. small contracts (\$2,000).

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 contractual increases and anticipated single audit cost associated with receipts of federal coronavirus funding.

43510 Insurance and Litigation Fund Premiums. Premium for property insurance coverage; workman's compensation, liability, and other insurance requirements are required to be met by the Operator (CPGH, Inc.) per the Lease and Operating Agreement.

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 FY2024 amount 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 350-351, 373-374

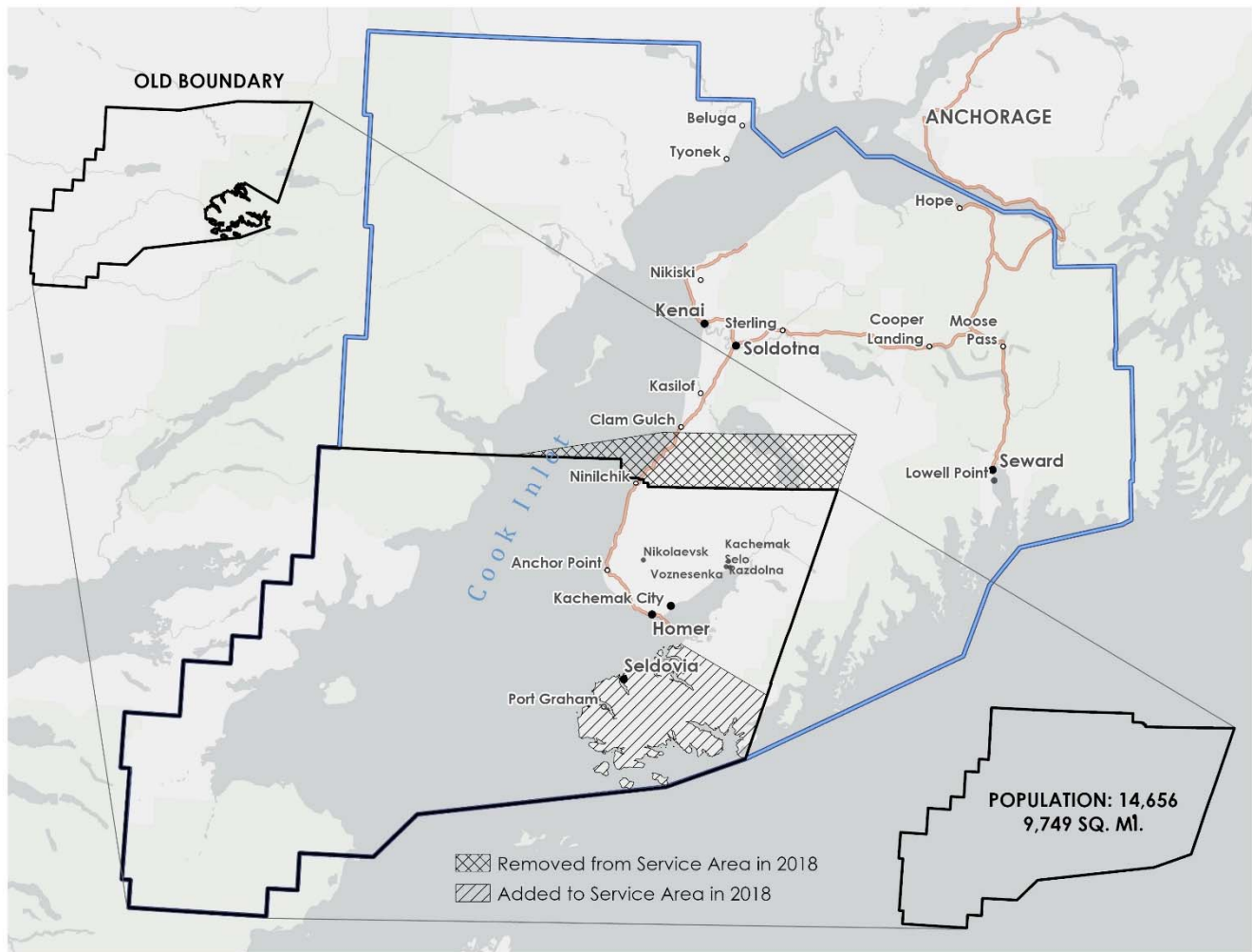
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South Kenai Peninsula Hospital Service Area

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. A nonprofit corporation operates the hospital and other medical facilities pursuant to a contract with the borough. The nine-member service area board is elected by the service area residents. It advises and make recommendations to the mayor and the assembly concerning the operation and management of service area activities, reviews and recommends the annual service area budget, and performs such additional functions as the assembly may authorize. The hospital is located in Homer.

In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

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 2024 is 1.12 for operations and proposed at 1.00 for debt prior to FY2020.



Board Members

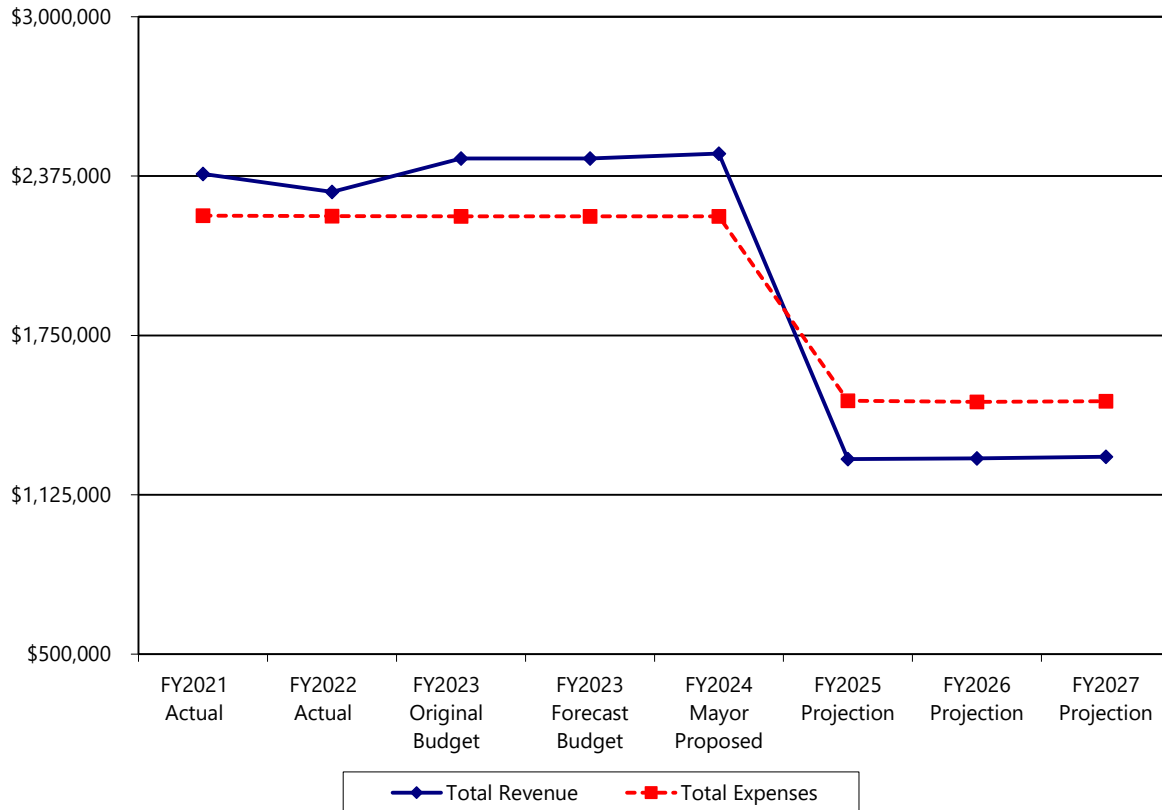
Kathryn Ault
Helen Armstrong
Willy Dunne
Roberta Highland

Judith Lund
Timothy Whip
Tim Daugharty
Amber Cabana
Ralph Broshe

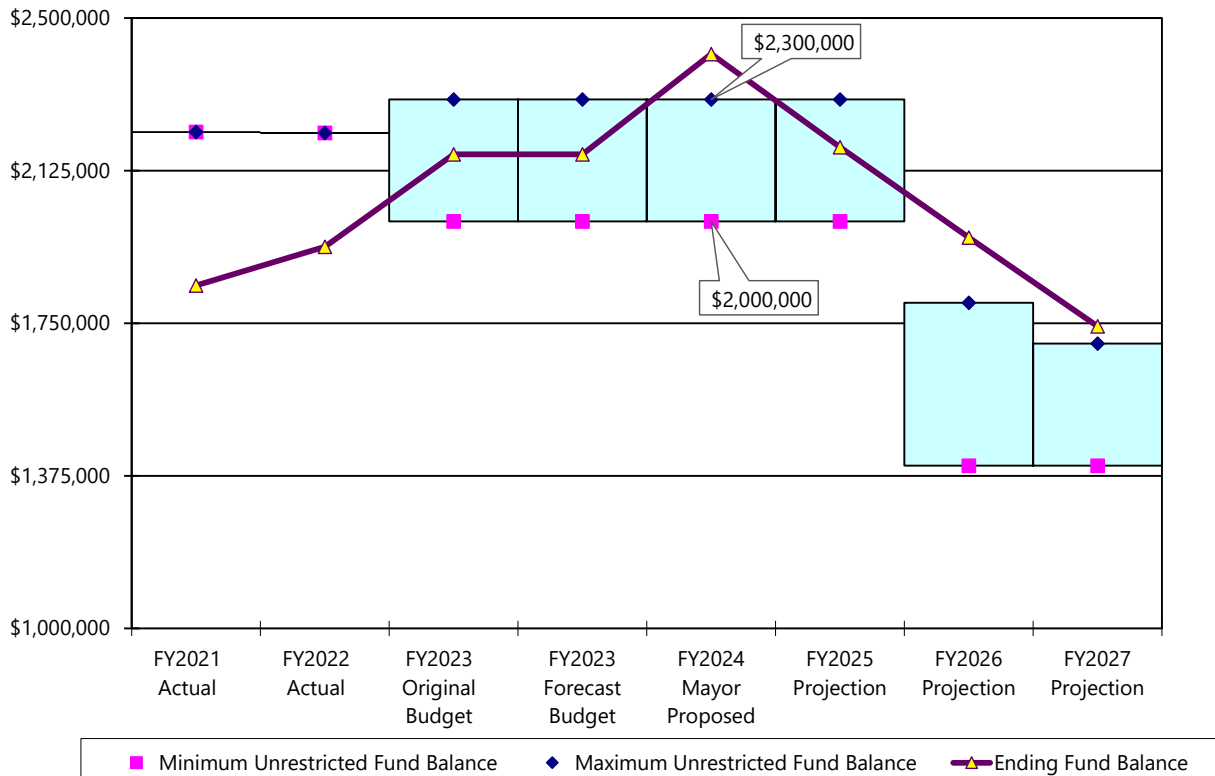
Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,692,039	1,702,185	1,789,353	1,790,691	2,045,785	2,066,243	2,086,905	2,107,774
Personal	96,051	95,677	101,383	102,925	103,954	104,994	106,044	107,104
Oil & Gas (AS 43.56)	259,396	242,439	255,985	255,985	267,597	259,569	251,782	251,782
Total Taxable Value:	2,047,486	2,040,301	2,146,721	2,149,601	2,417,336	2,430,806	2,444,731	2,466,660
Mill Rate:	1.12	1.12	1.12	1.12	1.00	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 1,892,671	\$ 1,908,182	\$ 2,004,075	\$ 2,004,075	\$ 2,045,785	\$ 1,033,122	\$ 1,043,453	\$ 1,053,887
Personal	154,855	109,704	111,278	111,278	101,875	51,447	51,961	52,480
Oil & Gas (AS 43.56)	290,524	271,532	286,703	286,703	267,597	129,785	125,891	125,891
Interest	7,238	8,586	4,804	4,804	4,831	2,429	2,443	2,465
Flat Tax	2,233	52,224	-	-	-	-	-	-
Motor Vehicle Tax	30,404	28,642	-	-	-	-	-	-
Total Property Taxes	2,377,925	2,378,870	2,406,860	2,406,860	2,420,088	1,216,783	1,223,748	1,234,723
Interest Earnings	4,738	(66,258)	37,212	37,212	43,302	48,234	43,651	39,211
Other Revenue	1,112	296	-	-	-	-	-	-
Total Revenues:	2,383,775	2,312,908	2,444,072	2,444,072	2,463,390	1,265,017	1,267,399	1,273,934
Operating Transfers From:								
SPH Operating Fund	1,489,045	-	-	-	-	-	-	-
Total Revenues and Operating Transfers	3,872,820	2,312,908	2,444,072	2,444,072	2,463,390	1,265,017	1,267,399	1,273,934
Operating Transfers To:								
Debt Service Fund - Bonds	2,219,794	2,217,869	2,216,719	2,216,719	2,216,794	1,494,169	1,489,419	1,491,919
Total Operating Transfers:	2,219,794	2,217,869	2,216,719	2,216,719	2,216,794	1,494,169	1,489,419	1,491,919
Total Expenditures and Operating Transfers	2,219,794	2,217,869	2,216,719	2,216,719	2,216,794	1,494,169	1,489,419	1,491,919
Net Results From Operations	1,653,026	95,039	227,353	227,353	246,596	(229,152)	(222,020)	(217,985)
Beginning Fund Balance	189,683	1,842,709	1,937,748	1,937,748	2,165,101	2,411,697	2,182,545	1,960,525
Ending Fund Balance	\$ 1,842,709	\$ 1,937,748	\$ 2,165,101	\$ 2,165,101	\$ 2,411,697	\$ 2,182,545	\$ 1,960,525	\$ 1,742,540

South Kenai Peninsula Hospital Service Area Revenues and Expenditures (Debt Issued Prior to 7/1/19)



South Kenai Peninsula Hospital Service Area Ending Fund Balance (Debt Issued Prior to 7/1/19)



**Kenai Peninsula Borough
Budget Detail**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50361 SKPH-Debt Service Fund	\$ 2,219,794	\$ 2,217,869	\$ 2,216,719	\$ 2,216,719	\$ 2,216,794	\$ 75	0.00%
Total: Transfers	2,219,794	2,217,869	2,216,719	2,216,719	2,216,794	75	0.00%
Department Total	<u>\$ 2,219,794</u>	<u>\$ 2,217,869</u>	<u>\$ 2,216,719</u>	<u>\$ 2,216,719</u>	<u>\$ 2,216,794</u>	<u>\$ 75</u>	<u>0.00%</u>

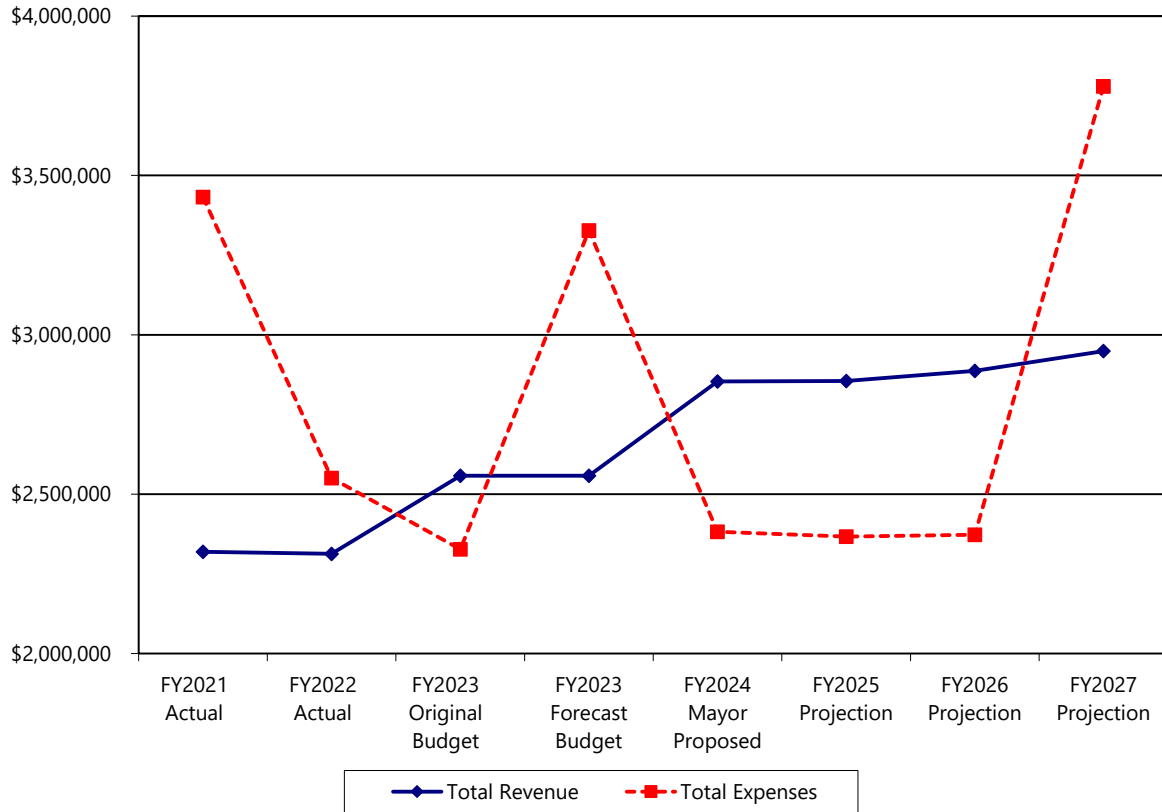
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$722,625); for debt on hospital expansion project phase III (\$1,091,000), Homer Medical Center expansion and hospital HVAC improvements (\$401,669), and debt fees (\$1,500).

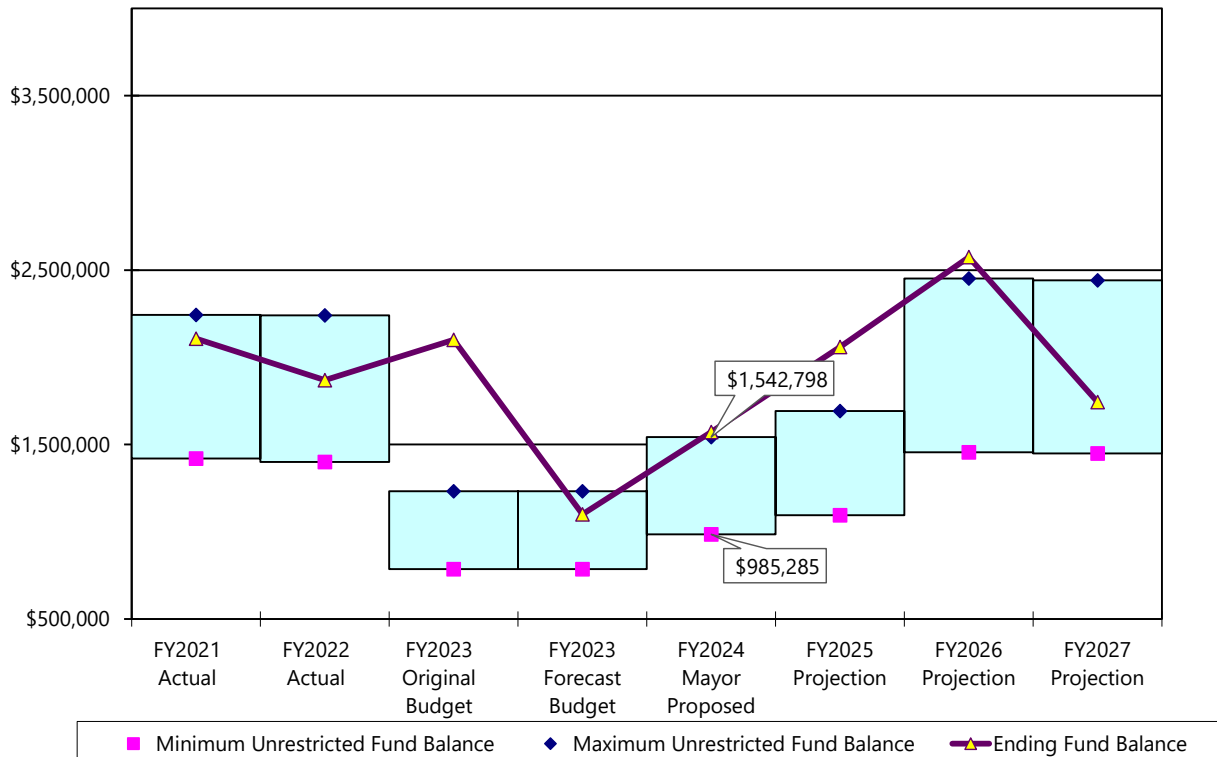
Fund: 602 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,707,524	1,716,620	1,807,660	1,808,964	2,074,077	2,094,818	2,115,766	2,158,081
Personal	96,275	96,090	101,610	103,152	104,184	105,225	106,277	107,340
Oil & Gas (AS 43.56)	197,759	176,766	186,419	186,419	180,961	175,532	170,266	170,266
Total Taxable Value:	2,001,558	1,989,476	2,095,689	2,098,535	2,359,222	2,375,575	2,392,309	2,435,687
Mill Rate:	1.18	1.12	1.12	1.12	1.12	1.12	1.12	1.12
Revenues:								
Property Taxes								
Real	\$ 1,898,255	\$ 1,908,183	\$ 2,024,579	\$ 2,024,579	\$ 2,322,966	\$ 2,346,196	\$ 2,369,658	\$ 2,417,051
Personal	154,435	109,705	111,527	111,527	114,352	115,495	116,650	117,816
Oil & Gas (AS 43.56)	221,490	271,532	208,789	208,789	202,676	196,596	190,698	190,698
Interest	5,291	8,586	4,690	4,690	5,280	5,317	5,354	5,451
Flat Tax	2,237	52,223	89,213	89,213	89,213	90,997	92,817	94,673
Motor Vehicle Tax	30,677	28,642	67,519	67,519	67,519	68,869	70,246	71,651
Total Property Taxes	2,312,385	2,378,871	2,506,317	2,506,317	2,802,006	2,823,470	2,845,423	2,897,340
Interest Earnings	6,331	(66,258)	51,754	51,754	51,754	31,445	41,201	51,484
Other Revenue	155	295	-	-	-	-	-	-
Total Revenues:	2,318,871	2,312,908	2,558,071	2,558,071	2,853,760	2,854,915	2,886,624	2,948,824
Expenditures:								
Supplies	3,750	-	-	-	-	-	-	-
Services	233,241	264,791	306,488	306,488	255,514	260,624	265,836	272,653
InterDepartmental Charges	5,925	5,932	7,662	7,662	6,388	6,516	6,646	6,816
Total Expenditures	242,916	270,723	314,150	314,150	261,902	267,140	272,482	279,469
Operating Transfers To:								
Debt Service Fund - Bonds	-	-	-	-	-	-	-	1,400,000
Special Revenue Fund - SPH Debt	1,489,045	-	-	-	-	-	-	-
Capital Projects Fund	1,700,000	2,280,198	2,012,929	3,012,929	2,119,853	2,100,000	2,100,000	2,100,000
Total Operating Transfers:	3,189,045	2,280,198	2,012,929	3,012,929	2,119,853	2,100,000	2,100,000	3,500,000
Total Expenditures and Operating Transfers	3,431,961	2,550,921	2,327,079	3,327,079	2,381,755	2,367,140	2,372,482	3,779,469
Net Results From Operations	(1,113,090)	(238,013)	230,992	(769,008)	472,005	487,775	514,142	(830,645)
Beginning Fund Balance	3,220,375	2,107,285	1,869,272	1,869,272	1,100,264	1,572,269	2,060,044	2,574,186
Ending Fund Balance	\$ 2,107,285	\$ 1,869,272	\$ 2,100,264	\$ 1,100,264	\$ 1,572,269	\$ 2,060,044	\$ 2,574,186	\$ 1,743,541

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Ending Fund Balance



Department Function

Funds 601 and 602

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:

- Aging demographic on the Southern Kenai Peninsula will place pressure on the healthcare system, requiring more long-term care beds, assisted living, and geriatric services.
- Capital Facilities require upgrade and expansion to facilitate increased demand for long-term care beds, parking, and family medicine services.

FY2023 Accomplishments:

- Funding provided for \$2.1 million in capital expenditures.
- Funding provided for Community STD testing, work done by All Things Recovery, and the coordination of MAPP, our local health coalition, which this year assisted with conducting the community health needs assessment.

FY2024 New Initiatives:

- Capital funding for \$2.1 million in capital expenditures.

Performance Measures:

Priority: 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	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Mill Rate – Operations and Debt Issued after July 1, 2019	1.12	1.12	1.12	1.12
Total Revenues	2,318,871	\$2,312,908	\$2,558,071	\$2,853,760
Mill Rate – Debt Issued Prior to July 1, 2019	\$1.12	1.12	1.12	1.00
Total Revenues	\$2,383,775	\$2,250,167	\$2,444,072	\$2,463,390

Priority: 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	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Service Area Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Hospital Expenses	\$4,162,710	\$4,409,170	\$5,803,581	\$4,598,549
Hospital PREF Used for Payment of Capital Purchases	\$1,781,000	\$1,676,772	(\$224,323)	\$148,684
	\$5,943,710	\$6,085,942	\$4,979,258	\$4,747,233

Kenai Peninsula Borough

Budget Detail

Fund 602

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 1,816	\$ -	\$ -	\$ -	\$ -	-	-
40130 Overtime Wages	116	-	-	-	-	-	-
40210 FICA	137	-	-	-	-	-	-
40321 Health Insurance	1,681	-	-	-	-	-	-
Total: Supplies	3,750	-	-	-	-	-	-
Services							
43011 Contractual Services	79,269	102,907	107,000	107,000	14,000	(93,000)	-86.92%
43012 Audit Services	52,797	56,216	64,775	64,775	84,800	20,025	30.91%
43210 Transportation/Subsistence	-	4,196	7,000	7,000	7,000	-	0.00%
43260 Training	-	1,550	3,000	3,000	3,000	-	0.00%
43310 Advertising	-	357	-	-	-	-	-
43410 Printing	-	-	1,000	1,000	1,000	-	0.00%
43510 Insurance/Litigation Fund Premiums	101,175	99,565	123,713	123,713	145,714	22,001	17.78%
Total: Services	233,241	264,791	306,488	306,488	255,514	(50,974)	-16.63%
Transfers							
50491 SKPH-Capital Projects Fund	1,700,000	2,280,198	2,012,929	3,012,929	2,119,853	106,924	5.31%
50601 SKPH-Special Revenue Fund-Debt	1,489,045	-	-	-	-	-	-
Total: Transfers	3,189,045	2,280,198	2,012,929	3,012,929	2,119,853	106,924	5.31%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(671)	-	-	-	-	-
61990 Administrative Service Fee	5,925	6,603	7,662	7,662	6,388	(1,274)	-16.63%
Total: Interdepartmental Charges	5,925	5,932	7,662	7,662	6,388	(1,274)	-16.63%
Department Total	\$ 3,431,961	\$ 2,550,921	\$ 2,327,079	\$ 3,327,079	\$ 2,381,755	\$ 54,676	2.35%

Line-Item Explanations

43011 Contractual Services. Secretarial services (\$14,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Fees for transportation and subsistence (meals) for Service Area Board Members to attend training (\$7,000).

43260 Training. Fees for Service Area Board Members to attend training and board member education (\$3,000).

43410 Printing. Printing of service area documents (\$1,000).

50361 Transfer to Debt Service Fund. All debt issued prior to fiscal year 2020 has been presented in a different fund, to allow for taxpayers in the previous boundaries, that voted on prior debt issuances, to support the debt service outside of the operational service area funds.

50491 Transfer to 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 FY2024 amount 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 350-351, 356-359, 375-376

Debt Service Funds

The Borough's Debt Service Funds, pages 341-344, 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 School Debt issued between 1983 and 2019 are 70% reimbursable from the State of Alaska under the DEED Debt Reimbursement Program. The School Debt issued in 2023 is not reimbursable under the Debt reimbursement program due to a moratorium. The current outstanding issues are as follows:

- 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, 2023 is \$6,930,000.
- 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, 2023 is \$14,915,000.
- 20-year bonds issued February 2023 in the amount of \$30,000,000 for planning, designing, site preparations, construction, acquiring, renovating, installing, and equipping educational capital improvement projects throughout the borough. The outstanding balance as of July 1, 2023 is \$30,000,000.

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. Voters in 2016 authorized the issuance of \$10,600,000 for planning, design, site preparation, construction and equipping solid waste facilities, of which \$5,405,000 was issued in April 2017. The remaining balance is expected to be issued in 2026. These bonds have been fully paid off as of June 30, 2023.

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, 2023 is \$500,000.
- 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, 2023 is \$1,250,000.
- 15-year bonds issued November 2019, for purchasing emergency response vehicles in the amount of \$1,335,000. The outstanding balance of as of July 1, 2023 is \$1,145,000.
- 20-year bonds issued February 2023, for planning, designing, acquiring property for, site preparing, installing, equipping and constructing a new Central Emergency Service Station in the amount of \$14,520,000. The outstanding balance as of July 1, 2023 is \$14,520,000.

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, 2023 is \$3,240,000.
- 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, 2023 is \$15,095,000 (tax-exempt).
- 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, 2023 is \$23,985,000.

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, 2023 is \$705,000.
- 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, 2023 is \$4,720,000.
- 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, 2023 is \$3,040,000.

Bear Creek Fire Service Area Debt Service Fund

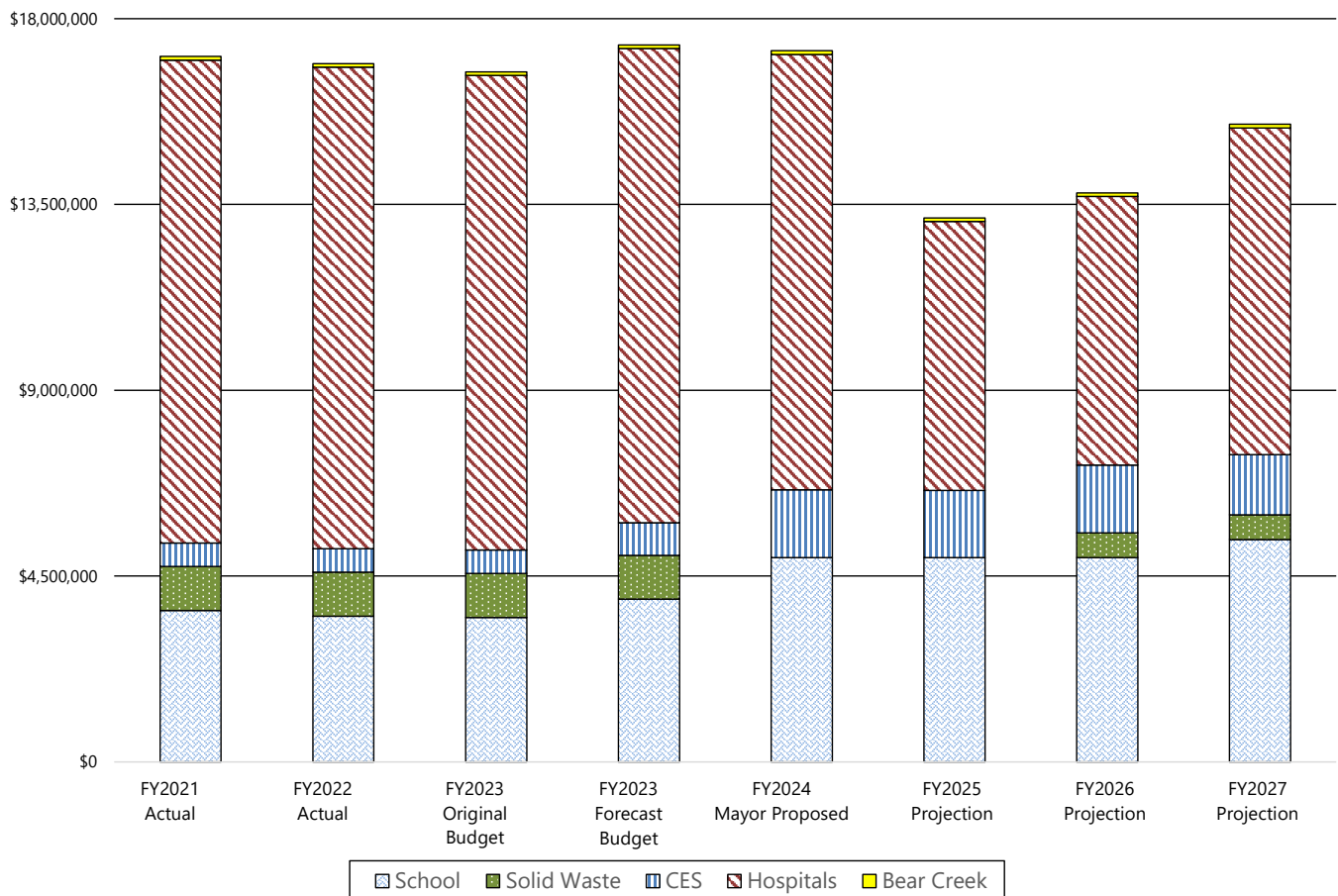
This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is 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, 2023 is \$795,000.

Total Debt Service Funds - Budget Projection

Fund Budget:					FY2024			
	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	Mayor Proposed	FY2025 Projection	FY2026 Projection	FY2027 Projection
Revenues								
Federal Interest Subsidy	\$ 94,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	94,115	-	-	-	-	-	-	-
Operating Transfer From:								
General Fund	3,562,254	3,528,891	3,498,733	3,940,400	4,949,652	4,946,951	4,948,327	5,383,750
Special Revenue Fund	13,433,088	13,379,896	13,209,779	13,423,546	12,273,326	8,227,148	8,832,875	10,060,465
Total Operating Transfer	16,995,342	16,908,787	16,708,512	17,363,946	17,222,978	13,174,099	13,781,202	15,444,215
Total Revenue and Operating Transfers	17,089,457	16,908,787	16,708,512	17,363,946	17,222,978	13,174,099	13,781,202	15,444,215
Expenditures:								
Services	17,089,457	16,908,787	16,708,512	17,363,946	17,222,978	13,174,099	13,781,202	15,444,215
Total Expenditures	17,089,457	16,908,787	16,708,512	17,363,946	17,222,978	13,174,099	13,781,202	15,444,215
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements FY2021 To FY2027



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2024 - FY2043

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-2033	FY 2034-2038	FY 2039-2043	TOTAL
School Debt									
Principal	2,875,000	2,985,000	3,085,000	3,185,000	4,190,000	21,475,000	16,360,000	19,090,000	73,245,000
Interest & Fees	2,074,652	1,961,951	1,863,327	2,198,750	3,120,516	12,967,728	8,923,273	4,682,000	37,792,197
Total	\$ 4,949,652	\$ 4,946,951	\$ 4,948,327	\$ 5,383,750	\$ 7,310,516	\$ 34,442,728	\$ 25,283,273	\$ 23,772,000	\$ 111,037,197
Solid Waste Debt									
Principal	-	-	310,000	310,000	310,000	1,550,000	1,550,000	570,000	4,600,000
Interest & Fees	-	-	290,000	290,000	290,000	1,450,000	1,450,000	580,000	4,350,000
Total	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000	\$ 3,000,000	\$ 1,150,000	\$ 8,950,000
Bear Creek Fire Service Area Debt									
Principal	75,000	75,000	75,000	80,000	75,000	415,000	-	-	795,000
Interest & Fees	11,931	11,503	10,855	9,995	8,948	22,167	-	-	75,399
Total	\$ 86,931	\$ 86,503	\$ 85,855	\$ 89,995	\$ 83,948	\$ 437,167	\$ -	\$ -	\$ 870,399
Central Emergency Services Debt									
Principal	800,000	835,000	885,000	745,000	780,000	4,090,000	4,200,000	5,080,000	17,415,000
Interest & Fees	835,313	794,438	751,438	713,013	678,013	2,808,620	1,796,250	660,500	9,037,585
Total	\$ 1,635,313	\$ 1,629,438	\$ 1,636,438	\$ 1,458,013	\$ 1,458,013	\$ 6,898,620	\$ 5,996,250	\$ 5,740,500	\$ 26,452,585
Central Kenai Peninsula Hospital Service Area Debt									
Principal	6,635,000	3,570,000	3,710,000	3,895,000	4,095,000	10,895,000	9,520,000	-	42,320,000
Interest & Fees	1,699,288	1,447,038	1,311,163	1,124,038	927,538	2,357,715	777,421	-	9,644,201
Total	\$ 8,334,288	\$ 5,017,038	\$ 5,021,163	\$ 5,019,038	\$ 5,022,538	\$ 13,252,715	\$ 10,297,421	\$ -	\$ 51,964,201
South Kenai Peninsula Hospital Service Area Debt (601 - Debt issued prior to 7/1/19)									
Principal	1,850,000	1,195,000	1,250,000	1,315,000	1,375,000	1,480,000	-	-	8,465,000
Interest & Fees	366,794	299,169	239,419	176,919	111,169	126,926	-	-	1,320,396
Total	\$ 2,216,794	\$ 1,494,169	\$ 1,489,419	\$ 1,491,919	\$ 1,486,169	\$ 1,606,926	\$ -	\$ -	\$ 9,785,396
South Kenai Peninsula Hospital Service Area Debt (602)									
Principal	-	-	-	715,478	715,478	3,977,689	4,737,200	5,641,735	15,787,580
Interest & Fees	-	-	-	686,022	686,022	3,039,996	2,280,485	1,375,950	8,068,475
Total	\$ -	\$ -	\$ -	\$ 1,401,500	\$ 1,401,500	\$ 7,017,685	\$ 7,017,685	\$ 7,017,685	\$ 23,856,055
Authorized but Not-Issued Debt as of June 30, 2023:									
School			Principal			Anticipated Issue Date		Anticipated Payment Date	
Solid Waste			\$35,550,000			Fiscal Year 2026		Fiscal Year 2027	
			\$4,600,000			Fiscal Year 2026		Fiscal Year 2026	
Projected but Not-Authorized or Issued Debt as of June 30, 2023:									
South Peninsula Hospital (602)			Principal			Anticipated Issue Date		Anticipated Payment Date	
			\$20,000,000			Fiscal Year 2026		Fiscal Year 2027	

**Kenai Peninsula Borough
Budget Detail**

**Funds 308-361
Debt Service Fund**

Acct	Description	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Department Proposed & Original Budget %	
308.79000	School 2012 (2004) Issue	\$ 967,375	\$ 912,250	\$ -	\$ -	\$ -	-	-
308.79000	School 2022 (2004/2012) Issue	-	43,125	922,500	922,500	-	(922,500)	-100.00%
308.79000	School 2021 (2011) Issue	1,066,650	1,062,875	1,058,875	1,058,875	1,058,250	(625)	-0.06%
308.79000	School 2014 Issue	1,627,325	997,700	996,875	996,875	999,375	2,500	0.25%
308.79000	School 2021 (2014) Issue	-	511,441	510,483	510,483	509,402	(1,081)	-0.21%
308.79000	School 2023 Issue	-	-	-	441,667	2,372,625	2,372,625	-
349.94910	School Bond Issue Expense	1,500	1,500	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2017 Issue	1,064,750	1,063,750	1,061,250	1,061,250	-	(1,061,250)	-100.00%
342.51210	Bear Creek 2013 Issue	97,520	59,400	57,200	57,200	-	(57,200)	-100.00%
342.51210	Bear Creek 2021 (2013) Issue	-	26,660	27,123	27,123	86,931	59,808	220.51%
358.51610	CES Debt 2015 (2006) Issue	183,250	181,125	178,750	178,750	181,000	2,250	1.26%
358.51610	CES 2016 Issue	267,438	262,563	263,813	263,813	178,688	(85,125)	-32.27%
358.51610	CES 2020 Issue	120,375	127,375	129,000	129,000	125,500	(3,500)	-2.71%
358.51610	CES 2023 Issue	-	-	-	213,767	1,150,125	1,150,125	-
360.81110	CPGH 2012 (2004) Issue	3,525,500	3,192,875	-	-	-	-	-
360.81110	CPGH 2021 (2004/2012) Issue	-	303,553	3,334,375	3,334,375	3,321,000	(13,375)	-0.40%
360.81110	CPGH 2014 Issue	2,961,603	2,955,849	2,957,500	2,957,500	2,955,500	(2,000)	-0.07%
360.81110	CPGH 2015 Issue	436,061	435,129	436,123	436,123	-	(436,123)	-100.00%
360.81110	CPGH 2016 Issue	492,028	491,335	489,013	489,013	-	(489,013)	-100.00%
360.81110	CPGH 2018 Issue	2,058,288	2,062,413	2,058,913	2,058,913	2,057,788	(1,125)	-0.05%
361.81210	SPH 2016 (2004) Issue	726,950	726,650	722,000	722,000	722,625	625	0.09%
361.81210	SPH 2015 (2008) Issue	1,090,800	1,092,800	1,092,800	1,092,800	1,091,000	(1,800)	-0.16%
361.81210	SPH 2017 Issue	402,044	398,419	401,919	401,919	403,169	1,250	0.31%
Total Current Debt Service		\$ 17,089,457	\$ 16,908,787	\$ 16,708,512	\$ 17,363,946	\$ 17,222,978	\$ 514,466	3.08%

**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 % (Remaining)	Maturity Dates FY	Annual Installments (Remaining)	Principal Outstanding 6/30/23
<u>School:</u>						
12/09/2010	16,865,000	up to 70%	5.00	2011-2031	\$1,040,125 to \$1,058,250	6,930,000
11/14/2013	20,860,000	up to 70%	.443 - 5.00	2014-2034	\$1,501,560 to \$1,509,326	14,915,000
02/15/2023	30,000,000		5.00	2023-2043	\$441,667 to \$2,374,875	30,000,000
	<u>\$ 67,725,000</u>					<u>\$ 51,845,000</u>
<u>Bear Creek Fire Service Area:</u>						
03/12/2013	<u>\$ 1,215,000</u>		.443 - 2.222	2013-2033	\$83,948 to \$89,995	<u>\$ 795,000</u>
<u>Central Emergency Service Area:</u>						
06/21/2006	\$ 2,500,000		5.00	2006-2026	\$177,875 to \$181,000	\$ 500,000
02/02/2016	2,465,000		2.00 - 4.00	2016-2031	\$176,813 to \$179,563	1,250,000
11/21/2019	1,335,000		5.00	2020-2035	\$125,000 - \$129,500	1,145,000
02/15/2023	14,520,000		5.00	2023-2043	\$213,767 to \$1,150,125	14,520,000
	<u>\$ 20,820,000</u>					<u>\$ 17,415,000</u>
<u>Central Kenai Peninsula Hospital Debt:</u>						
12/10/2003	\$ 47,985,000		5.00	2004-2024	\$3,321,000	\$ 3,240,000
02/20/2014	32,490,000		3.125-5.00	2014-2029	\$2,955,500 to \$2,960,000	15,095,000
11/29/2017	28,955,000		3.00 - 5.00	2018-2038	\$2,057,663 to \$2,062,538	23,985,000
	<u>\$ 109,430,000</u>					<u>\$ 42,320,000</u>
<u>South Kenai Peninsula Hospital Debt:</u>						
09/30/2003	\$ 10,290,000		5.00	2004-2024	\$722,625	\$ 705,000
08/28/2007	14,555,000		5.00	2008-2028	\$1,086,750 to \$1,093,250	4,720,000
04/27/2017	4,500,000		2.50 - 5.00	2017-2032	\$397,919 to \$402,719	3,040,000
	<u>\$ 29,345,000</u>					<u>\$ 8,465,000</u>

Capital Projects Funds

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Kenai Peninsula Borough

FY2024 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 2024 through 2028 and is on page 350. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 352. The fifth section consists of a detail five-year summary for each fund and starts on page 360. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 377.

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, Western Emergency 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.

Total Capital Project Funds - Budget Projection

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Funds Provided:						
Interest Revenue	\$ 93,049	\$ 135,637	\$ 156,672	\$ 149,649	\$ 177,206	\$ 196,043
Operating Transfers In From:						
General Fund	5,750,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
General Fund - PILT Grant	1,330,615	-	-	-	-	-
Solid Waste Fund	944,000	1,125,000	2,500,000	1,800,000	1,800,000	1,000,000
911 Communication (1)	624,000	200,921	178,538	300,000	300,000	300,000
Closure/Post-Closure Liability Funds	771,082	-	-	4,000,000	-	-
Nikiski Fire Service Area	300,000	260,000	260,000	260,000	260,000	260,000
Bear Creek Fire Service Area	290,000	300,000	225,000	225,000	225,000	225,000
Western Emergency Service Area	165,000	50,000	50,000	50,000	50,000	50,000
Central Emergency Service Area	1,100,000	700,000	700,000	700,000	700,000	900,000
Kachemak Emergency Service Area	481,000	271,000	200,000	200,000	200,000	50,000
North Peninsula Recreation Service Area	700,000	700,000	450,000	425,000	425,000	300,000
Road Service Area	2,300,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
* CPH Plant Replacement and Expansion Fund	16,078,341	31,736,735	31,867,775	22,825,000	20,870,000	915,000
South Kenai Peninsula Hospital Service Area	2,012,929	2,119,853	2,100,000	2,100,000	2,100,000	2,100,000
SPH Plant Replacement and Expansion Fund	2,307,376	148,684	1,000,000	2,000,000	-	-
Other Financing Sources:						
Grants and Authorized Debt Issuance	20,162,630	-	-	-	4,600,000	-
Other Funds Provided	862,382	-	-	-	-	-
* Equipment Replacement Fund	-	245,000	167,000	390,000	1,130,000	680,000
Unsecured Revenue Sources Unapproved Projects	-	-	37,588,000	14,630,000	17,980,000	19,930,000
Total Funds Provided	56,272,404	44,292,830	83,742,985	56,354,649	57,117,206	33,206,043
General Government:						
* School Revenue (1)	22,856,533	4,020,000	8,483,000	10,785,000	6,800,000	6,720,000
* General Government (1)	2,017,966	-	73,300	-	40,000	540,000
911 Communication	129,652	64,890	34,572	23,307	8,289	8,289
* Solid Waste (1)	8,402,277	1,470,000	9,880,000	10,870,000	7,440,000	7,460,000
Service Areas:						
Nikiski Fire Service Area	694,065	590,000	225,000	150,000	300,000	390,000
Bear Creek Fire Service Area	599,364	500,000	-	-	20,000	70,000
Western Emergency Service Area	1,313,282	-	450,000	300,000	500,000	-
Central Emergency Service Area	4,190,314	150,000	1,450,000	1,350,000	615,000	1,340,000
Kachemak Emergency Service Area	770,441	160,000	2,900,000	930,000	1,050,000	-
North Peninsula Recreation Service Area	779,000	417,000	740,000	225,000	165,000	1,075,000
Road Service Area	11,065,842	950,000	23,190,000	2,200,000	2,250,000	2,200,000
* Central Kenai Peninsula Hospital (2)	16,178,812	31,736,735	31,867,775	22,825,000	20,870,000	915,000
South Kenai Peninsula Hospital	6,583,054	2,268,543	3,615,683	3,750,000	14,500,000	11,225,000
Total Expenditures	75,580,602	42,327,168	82,909,330	53,408,307	54,558,289	31,943,289
Funded through Equipment Replacement Fund (1)	-	(245,000)	(167,000)	(390,000)	(1,130,000)	(680,000)
Less Central Peninsula Hospital (2)	-	(31,736,735)	(31,867,775)	(22,825,000)	(20,870,000)	(915,000)
Less Unsecured/Unapproved Projects	-	-	(37,588,000)	(14,630,000)	(17,980,000)	(19,930,000)
Total Appropriations	\$ 75,580,602	\$ 10,345,433	\$ 13,286,555	\$ 15,563,307	\$ 14,578,289	\$ 10,418,289
Net Results From Operations	(19,308,198)	1,965,662	833,656	2,946,342	2,558,917	1,262,754
Beginning Fund Balance	28,384,062	9,075,864	11,041,526	11,875,181	14,821,523	17,380,440
Ending Fund Balance	\$ 9,075,864	\$ 11,041,526	\$ 11,875,181	\$ 14,821,523	\$ 17,380,440	\$ 18,643,194

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 353,360 and 433 for additional information.

* (2) A

Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2024 Through 2028

	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>General Government:</u>					
* School Revenue (1)	\$ 4,020,000	\$ 8,483,000	\$ 10,785,000	\$ 6,800,000	\$ 6,720,000
* General Government (1)	-	73,300	-	40,000	540,000
* 911 Communication (1)	64,890	34,572	23,307	8,289	8,289
* Solid Waste (1)	1,470,000	9,880,000	10,870,000	7,440,000	7,460,000
<u>Service Areas:</u>					
Nikiski Fire Service Area	590,000	225,000	150,000	300,000	390,000
Bear Creek Fire Service Area	500,000	-	-	20,000	70,000
Western Emergency Service Area	-	450,000	300,000	500,000	-
Central Emergency Service Area	150,000	1,450,000	1,350,000	615,000	1,340,000
Kachemak Emergency Service Area	160,000	2,900,000	930,000	1,050,000	-
North Peninsula Recreation Service Area	417,000	740,000	225,000	165,000	1,075,000
Road Service Area	950,000	23,190,000	2,200,000	2,250,000	2,200,000
* Central Kenai Peninsula Hospital (2)	31,736,735	31,867,775	22,825,000	20,870,000	915,000
South Kenai Peninsula Hospital	2,268,543	3,615,683	3,750,000	14,500,000	11,225,000
Total Expenditures	42,327,168	82,909,330	53,408,307	54,558,289	31,943,289
* Funded through Equipment Replacement Fund (1)	(245,000)	(167,000)	(390,000)	(1,130,000)	(680,000)
Less Central Kenai Peninsula Hospital (2)	(31,736,735)	(31,867,775)	(22,825,000)	(20,870,000)	(915,000)
Total Appropriations	\$ 10,345,433	\$ 50,874,555	\$ 30,193,307	\$ 32,558,289	\$ 30,348,289
<p>* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 353,360 and 433 for additional information.</p> <p>* (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.</p>					

Kenai Peninsula Borough Capital Project Funds Detailed Project Descriptions

School Revenue Capital Projects

Areawide Asbestos Abatement (project cost \$200,000)

Funds will be used to advance towards eventual complete abatement of higher risk ACBSs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by multiple Departments and personnel. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk; as encounter; and as allowable by funding. Project #400.78050.24756.49999.

Areawide Asphalt, Sidewalk, and Curb Repair (project cost \$720,000)

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 #400.78050.24802.49999.

Areawide Drainage and Interior Renovations (project cost \$570,000)

School facility systems and designs, over time, may become inadequate to perform the function intended, or new functionality is needed. Facility drainage system requirements may become inadequate, original kitchen designs are unable to serve current student needs, or class room functionality no longer supports current curriculum. Funds are intended to renew, upgrade or replace inadequate systems or locations to meet current needs area wide. Project #400.78050.24862.49999.

Areawide Electrical and Lighting Upgrades (project cost \$125,000)

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 #400.78050.24758.49999.

Areawide Building Envelope Upgrade/Replacement (project cost \$50,000)

These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.24714.49999.

Areawide Flooring Replacement Upgrades (project cost \$225,000)

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 #400.78050.24755.49999.

Areawide Generator and Associated Hardware Upgrades (project cost \$150,000)

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 #400.78050.24860.49999.

Areawide HVAC/DDC Upgrades and Repairs (project cost \$1,125,000)

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 both utility and maintenance costs. Project #400.78050.24801.49999.

Areawide Locker Upgrades (project cost \$150,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. Project decision is based on priority relating to condition and need. Project #400.78050.24855.49999.

Areawide Playground Upgrades (project cost \$75,000)

These funds will be used to remove old and damaged play structures at schools and replace with new. Funds would also be utilized to make improvements to resilient materials. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.24780.49999.

Areawide Pool Repairs and Upgrades (project cost \$30,000)

Funds provide for area wide improvements to swimming pools, pool support equipment, and pool areas that will extend pool and equipment life, repair or replace degraded components, and otherwise protect or improve pool conditions. Priority will be based on project cost and available funds, and impact of current conditions. Project #400.78050.24781.49999

Areawide Roof Repair/Replace (project cost \$75,000)

Borough facility roofs are aging, with roofing material separating, bubbled, heavily worn, and brittle. Evidence of roof leaks are present in multiple facilities. Funds from this project would replace sections of worn roofing, prioritized based on roofing condition and history of leaks detected. Project #400.78050.24711.49999.

Areawide Security and Safety Improvements (project cost \$250,000)

Funds to be utilized for the replacement of obsolete and/or non-code compliant life safety systems, the addition of new life safety or security 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 #400.78050.24856.49999.

Areawide Water Quality Improvements (project cost \$30,000)

Replacement of water/waste-water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.24759.49999.

Vehicles and Boom Truck (project cost \$245,000)

These funds will purchase vehicles, 3 cargo vans, and a 52' boom truck for elevated electrical work. These items are funded through the Equipment Replacement Fund. Project #705.94910.24E01-24E04.49999

911 Communications

Cisco Router/Switch Replacement (project cost \$4,000)

This project is to replace end of life router/switch for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.24432.49999

Workstation, Monitor and Network Equipment (project cost \$17,890)

This project is to replace end of life workstations, monitors, and other network equipment for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.24433.49999

Uninterruptible Power Supply (project cost \$9,000)

This project is for the replacement of end-of-life rack mount power supply (original purchase 2011) to ensure continuity of power for CAD & 911 servers. Project #455.11255.24434.49999

Data Storage (project cost \$34,000)

This project is a replacement for Storage Area Network (SAN) hardware (original purchase 2016) at the Kenai PD backup center. This SAN hosts all the secondary site 911 servers. Vendors have sent notice that this hardware is at end-of-life and support is not renewable. Project #455.11255.24436.49999

Solid Waste

South Peninsula Monofill Investigation and Design (project cost \$250,000)

Funding will be for preliminary investigation and design of a new monofill at a potential site. Site investigation is needed to determine if environmental conditions are suitable for development of a monofill. If suitable, funding shall be used for design of site and cost estimates for development to determine future funding requirements. Project #411.32122.24491.49999.

HTF Site Repairs and Improvements (project cost \$200,000)

Funding is primarily for replacement of a failed underground leachate storage tank. A manhole is currently being used for storage of leachate generated at the site and building modifications are required to be able to pump leachate to an above ground storage tank for enhanced monitoring. Remaining funding will be used for other site improvements including repairing damaged roofing on the baler and maintenance building, replacing two corroded man doors on the baler building and replacing failed asphalt in front of the baler and recycling areas. Project #411.32310.24492.49999.

CPL Site Security Improvements (project cost \$200,000)

Installation of chain link fencing in several locations around CPL, trespassing signage and installation/expansion of security cameras as budget allows. Fencing to limit trespassing and wildlife from site are main priority.

Project #411.32122.24493.49999.

Toolcat and Accessories (project cost \$150,000)

Equipment to support snow removal operations around the new leachate ponds and throughout the site. Equipment will also support leachate operations and litter removal. Project #411.32122.24494.49999.

CPL CD Excavation, Clearing and Expansion (project cost \$100,000)

CPL staff work annually to excavate additional space for the CD cell expansion. Funding is needed to assist in tree clearing for storage of excavated material, contractor assistance in mass excavation and rental of equipment to assist CPL staff in excavation. Services will be as needed as excavation progresses. Project #411.32122.24495.49999.

Utility Vehicle (project cost \$60,000)

Site specific equipment needed to allow landfill staff to access areas of the landfill inaccessible by standard pickup trucks.

Project #411.32122.24496.49999.

Transfer Site Improvements Design (project cost \$100,000)

Hire a consultant to perform survey and design for new construction or expansion of unmanned solid waste transfer sites. Primary sites needing design are Hope and McNeil Canyon. These sites do not have Z-walls for dumpster placement and ease of public disposal. Other sites could use expansion for placement of additional dumpsters to support higher summer waste volumes. Once designs and cost estimates are completed, capital requests for funding would be revised and department would apply for grant funds if available. Project #411.32570.24497.49999.

Used Hydroseeder (project cost \$80,000)

The purpose of the project is to replace existing hydro seed equipment that is used for storm water control and slope stabilization. Existing unit is past useful life and new equipment would reduce manpower required for seeding operations.

Project #411.32122.24498.49999.

CPL Baler Building Boiler Replacement (project cost \$75,000)

The purpose of the project is to replace aging boiler at the Central Peninsula Landfill. Project #411.32122.24499.49999.

Seward Monofill Clearing and Excavation (project cost \$100,000)

Solid Waste Department is working to expand permitted area for Seward monofill. Project would work to prepare additional area to placement of waste at the site through surveying, clearing and excavation as needed.

Project #411.32150.24500.49999.

Tire Replacement (project cost \$35,000)

Solid Waste Department is working to expand permitted area for Seward monofill. Project would work to prepare additional area to placement of waste at the site through surveying, clearing and excavation as needed.

Project #411.32122.24501.49999.

Annual Dumpster Repairs and Replacement (project cost \$120,000)

Annual funding for areawide dumpster repair and replacement. Dumpsters are falling into poor condition. KPB lacks sufficient unused dumpsters to pull repairable dumpsters out of regular rotation for repairs. Project would fund a combination of new dumpsters annually and allow for repairs of existing dumpsters while new ones are substituted in the rotation. Project #411.32122.24502.49999.

Nikiski Fire Service Area

Fire Engine for Station #3 (total project cost \$550,000)

This project is intended to add an engine at Nikiski Fire Station #3. This engine would increase the response capability to meet the standard set previously at Stations #1 and #2. This would also allow us to move Tanker #3, which is currently being used as the primary pumper at Station #3, into a backup role. Project #441.51110.24411.49999.

Drager Gas Detection Monitors (project cost \$40,000)

This project will replace all the 4 gas monitors currently used in the Nikiski Fire Service Area with 6 gas monitors. The intent is to add the ability for Hydrogen Cyanide and H₂S monitoring. This project will update aging/failing equipment and increase our safety factor by increasing our monitoring capability. Project #441.51110.24412.49999.

Bear Creek Fire Service Area

Tanker Replacement (project cost \$500,000)

Replaces a 38-year-old tanker with a manual transmission, a 2,000-gallon carrying capacity, a 500-gpm pump, and the associated equipment. The new tanker will standardize Bear Creek Fire's Tanker fleet, providing an automatic transmission, a 3,000-gallon carrying capacity, and a 1,000-gpm pump. Project #442.51210.24421.49999.

Central Emergency Services

Fire Training Live Burn Buildings/Props (project cost \$150,000)

Live fire props are needed for maintaining required entry level training for volunteer and full-time firefighters for safety and OSHA compliance. The training props improve safety by having manual "kill" switches to cut off fuel supply during operations immediately. It also speeds up re-ignition and maximizes training repetitions.

Project #443.51610.24461.49999.

Kachemak Emergency Services

Command/Rapid Intervention (Sprinter) with Snow Plow (project cost \$80,000)

Replaces a 2010 Chevrolet Suburban used as an emergency response vehicle as part of the KESA Sprinter Program which gets a high-level medic to the scene to start aid while waiting for the ambulance to arrive from long drive times. The current vehicle is critical to operations, near the end of its life, and maintenance costs are becoming unsustainable.

Project #446.51810.24481.49999.

Utility Vehicle with Snow Plow (project cost \$80,000)

Replaces a 2008 Ford F350 used for snow plowing the stations, hauling fire equipment, travel to training, and other errands. The current vehicle is critical to operations, near the end of its life, and maintenance costs are becoming unsustainable.

Project #446.51810.24482.49999.

North Peninsula Recreation Service Area

Pool Floor and Frost Desk Replacement (project cost \$291,000)

Replace the carpet in the director's office and the rubber flooring that spans from the front doors through the hallways and into pool spectator area, including the aquatics supervisor's office. This project also includes the replacement of the front counter area. The current flooring and counter were installed in 1994 and is worn due to the heavy traffic from the public use of the facility. The project will be designed and constructed in FY24. The project is expected to have no impact of current or future operating budgets, but will protect the Borough from incurring possible liabilities. Project #459.61110.24451.49999.

Main Pool and Spa Circulation Pumps (project cost \$126,000)

Replace the main circulation pumps for the pool and the spa. These pumps are a necessity to the operations of the pool and are reaching the end of their life cycle. Due to the scope of work to replace the pumps, this is not a project that can wait until the pumps fail. This project is expected to have no impact of current or future operating budgets, except to stabilize maintenance cost. Project #459.61110.24452.49999.

Road Service Area

Boroughwide Gravel Project (overall project cost: \$500,000)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs, which extend the life of the road. Project #434.33950.24GRV.49999

Boroughwide Bridge Project (overall project cost: \$300,000)

The bridge CIP allows us to address bridges that have increased maintenance cost due to poor conditions and general age of the assets. These bridges are not bad enough to need a full CIP/replacement. The bridge CIP allows us to do remediation repairs which extend the life of the bridge. Project #434.33950.24BRG.49999

Boroughwide Road Improvements (overall cost to FY2024 projects \$150,000) Project #434.33950.24CIP.49999

Basargin Road - Engineered design of phase section 4 (estimated cost \$75,000)

Project area is phase IV of the overall CIP effort and will cover from the SW of where Phase III ("the switchback") ends, to the vicinity of the intersection of Totem Pole Ave. The entire road is constructed from poor materials, which include silts and large amounts of organic materials. Sections are periodically impassible seasonally. Funds will provide for design efforts and result in construction biddable documents and estimates.

Seclusion St., Robin Ave., Lourdes Ave, Robert Ave. W - Engineered design (estimated cost \$75,000)

All included roadways have drainage issues. Roads require ditching, culverts and a roadbed lift cap. Seclusion has experienced some past issues that have rendered it temporarily impassible at times. Funds will provide for design efforts and result in construction biddable documents and estimates.

South Peninsula Hospital Service Area – Service Area Funds

Acute Care Patient Beds (project cost \$67,796)

These funds will be used to replace 5 end of life beds. Project #491.81210.24SHA.48516

OB Care Minor Hospital Equipment (project cost \$56,874) Project #491.81210.24SHB.48516

OB Flooring (project cost \$28,980)

These funds will be added to replace flooring in OB department including hallways and birthing rooms.

OB In-Room Monitors (project cost \$27,894)

These funds will be used for a monitoring system that can be hardwired into each room (2) to increase maternal VS monitoring compliance for policy and for monitoring to be visible on central monitor.

Long-Term Care Minor Hospital Equipment (project cost \$195,680) Project #491.81210.24SHC.48516

Long Term Care Mattresses (project cost \$47,487)

These funds will be used to replace 4 old mattresses with mattresses that allow for alternating pressure, pressure redistribution, low air loss, immersion, and lateral rotation.

Long Term Care Shower Chair (project cost \$12,131)

These funds will be used to replace broken shower chairs. SPH has had 2 shower chairs historically to accommodate residents who shower in their room at the same time as residents using the tub room with the bath aide.

Long Term Care Beds (project cost \$62,818)

These funds will be used to replace multiple resident beds are at the end of their life. This was a safety issue for our residents. At this time, we do not have enough working beds to accommodate a full census of 28 residents.

Long Term Care Wheel Chair (tilt in space) (project cost \$13,374)

These funds will be used to purchase 2 tilt-in-space wheelchairs are designed to help redistribute pressure.

Long Term Care Ceiling Lift Replacement (project cost \$31,357)

These funds will be used to replace 6 lifts. All ceiling lifts in LTC and AC are no longer supported and parts are getting hard to find. Request for replacement of 6 lifts this year with the intent to use the removed lifts for parts to keep the others going until all are replaced hospital wide.

Long Term Care Bath Replacement (project cost \$28,513)

These funds will be used to replace the current tub which has consistently needed repairs and been out of service for long lengths of time over the last year. There is a leak in the door of the tub that Biomed and maintenance have fixed temporarily. Once this fix no longer works the tub will be out of commission until it is replaced.

Operating Room CORE 2 Console (project cost \$24,200)

Funds to be utilized to replace current Stryker CORE consoles that are obsolete and as of 12/31/2022, Stryker will no longer provide service/repair of these units. Consoles are used to power drills for neurosurgical cases, bone mills for neurosurgical cases, and drills/saws/rasps for orthopedic small joint/hand/foot cases. Project #491.81210.24SHD.48516

Surgery Minor Hospital Equipment (project cost \$451,299) Project #491.81210.24SHE.48516

Surgical Camera Head (project cost \$34,833)

Funds will be used to replace 2 camera heads. Olympus 12E surgical camera heads. Our camera heads were built between 2001 and 2012 and are all in use beyond their life expectancy.

Surgical Small Power System 8 Cordless Driver (project cost \$13,154)

These funds will be used to replace one of our battery-operated Stryker Small Powers being utilized beyond its life expectancy and the batteries finally ceased to function in 2022. We currently only have one Small Power in service, and it is utilized heavily for shoulder arthroscopies and other small bone procedures.

Surgery Sterilizer (project cost \$178,275)

Funds will be used to replace surgery sterilizer. The rep has notified us that small Steris Eagle Autoclave currently in service will have an obsolescence letter coming out in near future.

Surgery Ultrasonic Cleaner (project cost \$71,774)

These funds will be used to purchase an ultrasonic cleaner. Post-surgical instrument instruction for use requires instrument cleaning process to include ultrasonic cavitation.

Surgery Stretchers (project cost \$21,363)

These funds will be used to replace 3 stretchers in the surgical department. The plan is to replace half of stretchers at end of life each fiscal year over next two years.

Surgical Eye Microscope (project cost \$131,900)

These funds will be used to replace the surgery eye microscope. The current Zeiss microscope has been in service since 2005. Image quality produced by scope is not as good as it should be (newer technology in last 20 years has improved image quality substantially).

Emergency Room Minor Hospital Equipment (project cost \$118,228) Project 491.81210.SHF.48516

ER Gurneys (project cost \$23,563)

These funds will be used to replace 2 ER gurneys. Many of the gurneys in the ED are old and need to be replaced.

ER Psych Patient Holding Room (project cost \$42,925)

These funds will be used to build an ER Psych patient Holding Room. Due to the uptick in psych, and violent patients. SPH needs a holding room that is safe for the patient, along with providing safety for the staff that cares for them.

ER Resuscitation Compression Device (project cost \$16,740)

These funds will be used to purchase a device that will assist with CPR compressions. Also frees up a staff member for more hands available during code.

Emergency Department Door Replacement (project cost \$35,000)

These funds will be used for widening the Doors for ED rooms. Doors and door jams to ED rooms are too narrow to have a gurney with the side rails up go through.

Code Net Software (project cost \$8,500)

These funds will be used to purchase 5-year software agreement with Zoll for our code information from defibs throughout the organization to help drive quality improvement. Project #491.81210.24SHG.48516

TMS Transcranial Magnetic Stimulation Unit (project cost \$148,470)

These funds will be used to purchase a TMS unit. TMS is indicated for the treatment of major depressive disorder in adult patients who have failed to receive satisfactory improvement from prior antidepressant medications in their current episode.

Project #491.81210.24SHH.48516

Physical Therapy Minor Hospital Equipment (project cost \$40,654) Project #491.81210.24SHI.48516

Physical Therapy Platform Mounted Parallel Bars (project cost \$13,384)

These funds will be used to purchase Physical Therapy Platform Mounted Parallel Bars. The current set of parallel bars have been in use for >26 years and are only rated to 300#, it is difficult for biomed to fix and find parts when they breakdown. For patient safety a replacement is requested that are rated to 500# to accommodate bariatric patients.

Physical Therapy Entry Doors (project cost \$27,270)

These funds will be used to replace the Physical Therapy entry doors. We need to replace the automatic openers and hardware on these doors. Aging hardware are making these doors harder to maintain.

MR Microscopy Coil (project cost \$35,000)

These funds will be used to purchase a coil for MR microscopy, a small coil for fingers, hands and feet which provides higher resolution. Project #491.81210.24SHJ.48516

Imaging Minor Hospital Equipment (project cost \$275,579) Project 491.81210.24SHK.48516

Imaging Functional Cardiac Syngo via Software (project cost \$27,000)

These funds will be used to purchase Imaging Functional Cardiac Syngo via software. We currently are able to perform vessel analysis but not able to calculate ejection fraction or see the heart in motion. Given the volume of cardiac CT imaging we are now doing this would be a valuable adjunct to our cardiac care.

Imaging Patient Door (project cost \$12,262)

These funds will be used to replace an imaging door. They will provide a new wider lead door to x-ray room for inpatients. Inpatient beds do not fit into this room, requiring technologists to transfer patients multiple times for the purpose of having an imaging exam. This will improve patient care and employee wellness.

Imaging PACS Service & Upgrade (project cost \$84,817)

These funds will be used to upgrade Imaging PACS Service with Change Healthcare - PACS is the image library for all diagnostic imaging exams. This storage service is vital to keeping the image library intact and available for clinicians and radiologists to see patient imaging. This service & upgrade is essential to keeping the Imaging department alive.

Portable X-Ray Machine (project cost \$151,500)

These funds will be used to replace the old Shimadzu portable x-ray machine. The Shimadzu portable has become unreliable and has had service done 8 times in 2022. This machine is staged in the Emergency Department, so that Imaging can respond to traumas and emergent needs of the ER. It is our main ER portable and is 11 years old.

Contrast Enhanced Mammography Software (project cost \$97,324)

These funds will be used to purchase Contrast Enhanced Mammography Software. This will provide patients with an alternative to Breast MRI which is. uncomfortable, costly and a time-consuming procedure. This would improve access to MRI for other needs and we would improve patient experience and more affordable access to healthcare for breast cancer detection. Project #491.81210.24SHL.48516

DynaCAD Imaging Software (project cost \$72,720)

These funds will be used to purchase Dyna CAD Imaging Software (Computer Aided Diagnosis). This software provides additional input for the radiologist to find minute changes in breast and prostate tissue when these exams are performed in MRI. The current solution is a windows 2000 platform that has not been under service since 2016. We can no longer get service for the current equipment. Project #491.81210.24SHM.48516

Meal Suite Software (project cost \$10,786)

These funds will be used to purchase software that will allow for Dietary menu planning and patient information input for more efficient and accurate meal planning and nutritional equations for dietary purposes. Project #491.81210.24SHN.48516

Specialty Clinic Pediatric Nasopharyngoscope (project cost \$12,004)

These funds will be used to purchase a Pediatric Nasopharyngoscope for ENT clinic to enable clinic scopes on pediatric patients and patients with tortuous nasal passages. Project #491.81210.24SHO.48516

Loading Dock Scissor Lift (project cost \$15,150)

These funds will be used to Replace worn out dock lift with new scissor lift, possibly electric vs. hydraulic. Current dock lift is worn and past its lifespan. The current lift is from 2008 with a 5-year lifespan. Project #491.81210.24SHP.48516

Auto Opener for Materials Management Main Door (project cost \$25,250)

These funds will be used to add a door opener to Material Management's main entry door (hallway). Significant safety issues - high traffic door with many carts in and out, so only a matter of time until someone is injured. Project #491.81210.24SHQ.48516

Replace Lab Hematology Analyzers (project cost \$98,475)

These funds will be used to replace lab hematology analyzers. The main hematology analyzer will be 7 years old if replaced in the fall of 2023. The backup analyzer was purchased in 2012 and is 10 years old. Project #491.81210.24SHR.48516

Lab Minor Hospital Equipment (project cost \$95,142) Project #491.81210.24SHS.48516

Lab Blood Bank Fresh Frozen Plasma Freezer (project cost \$7,575)

These funds will be used to replace the Lab Blood Bank Fresh Frozen Plasma Freezer. The blood bank plasma freezer was purchased in 2006 and needs frequent attention by BioMed.

Lab FilmArray TORCH SYSTEM (project cost \$87,567)

These funds will be used to replace the FilmArray BioFire. The two Biofire analyzers that were obtained in 2022 when they needed to be replaced under warranty. The BioFire analyzers have a use life of approximately a year and in general the doors are experiencing heavy wear and tear because of the constant contact with carts.

203 W Pioneer Ave Building Repairs (project cost \$153,568)

These funds will be used to supplement the already existing repair project. Currently \$146,432 is obligated on this project. It was identified that additional repairs to the building and roof are needed after design work, this will require additional funds. Project #491.81210.24SHU.48516

Evident Electronic Case Reporting Bi-directional Interface (project cost \$9,090)

These funds will be used to set up an interface for eCR (Electronic Case Reporting) via the EHR is a CMS requirement for successful Critical Access Hospital (CAH) Promoting Interoperability attestation. Successful data submission and attestation avoids reimbursement penalties for SPH CAH Medicare claims. Project #491.81210.24SHV.48516

IT Minor Hospital Equipment (project cost \$108,070) Project #491.81210.24SHW.48516)

IT Network Switch Refresh (project cost \$55,550)

These funds will be used to replace 5 network switches. These are the remaining balance from last year's request for a total of 11 of the Cisco 3750 switch replacements.

IT Virtual Host Replacement (project cost \$26,260)

These funds will be used to replace 1 host to replace oldest. By the time the new would be installed, it will be 7 years old. Exceeding life expectations.

IT Virtual Host Redundancy (project cost \$26,260)

These funds will be used to purchase one new virtual host for disaster or downtime preparedness. Business continuity needs to include redundancy. If we lost any one of our 7 hosts for any reason, we have no place to restore backups to as all hosts are full and in maximum state.

South Peninsula Hospital – Plant Replacement & Expansion Fund

Bariatric Floor Lift (project cost \$9,189)

These funds will be used to purchase Bariatric floor lift to be able to transfer patients that do not have a ceiling lift in their room. This lift can move patient up to 650 lbs. The floor lift will also be able to lift patients that have fallen to the floor. Project #491.81210.24SHX.48516

ER Room 4 Exam Door (project cost \$12,625)

These funds will be used to replace ER exam room needs sliding bi-fold door. Current room has a curtain for privacy only and is not currently cable of privacy. Project #491.81210.24SHY.48516

HMC Exam Rooms Renovation (project cost \$126,870)

These funds will be used to repurpose spaces at Homer Medical Clinic to convert them into exam rooms and office spaces. Doctors and nursing staff needing more exam rooms to have new physicians and nursing staff see patients. More rooms equal more patients that can be seen. Project #491.81210.24SHZ.48516

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 400

Department 78050 - School Revenue Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	\$ 5,250,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Other Financing Sources:						
Grants and Debt Issuance	12,815,830	-	-	-	-	-
Other Funds Provided	107,382	-	-	-	-	-
Equipment Replacement Fund	-	245,000	140,000	140,000	140,000	140,000
Unsecured Revenue Sources Unapproved Projects	-	-	5,548,000	7,680,000	3,930,000	3,680,000
Total Funds Provided	18,173,212	4,245,000	9,688,000	11,820,000	8,070,000	7,820,000
Funds Applied:						
Areawide ADA Upgrades	159,702	-	-	100,000	-	100,000
Areawide Asbestos Abatement	118,675	200,000	-	100,000	-	75,000
Areawide Asphalt/Sidewalk/Curb Repairs	503,610	720,000	175,000	175,000	175,000	175,000
Areawide Auditorium Lighting Upgrades	609,322	-	150,000	50,000	150,000	50,000
Areawide Drainage Systems and Interior Renovation	-	570,000	500,000	300,000	500,000	300,000
Areawide Bleacher Replacements	82,675	-	60,000	50,000	50,000	50,000
Areawide Design Improvements	373,094	-	100,000	100,000	100,000	100,000
Areawide Doors & Entries	139,015	-	-	100,000	-	100,000
Areawide Electrical & Lighting Upgrades	84,075	125,000	125,000	125,000	125,000	125,000
Areawide Elevator Upgrades	225,000	-	50,000	30,000	30,000	30,000
Areawide Envelope Upgrade/Replacement	355,000	50,000	200,000	200,000	200,000	200,000
Areawide Flooring Replacement/Upgrades	291,312	225,000	175,000	175,000	175,000	175,000
Areawide Generator Upgrades/Replacements	58,772	150,000	50,000	150,000	50,000	150,000
Areawide HVAC/DDC/Boiler Upgrades	926,910	1,125,000	350,000	350,000	350,000	350,000
Areawide Locker Replacement	303,164	150,000	30,000	30,000	30,000	30,000
Areawide Playground Upgrades	70,490	75,000	30,000	25,000	30,000	25,000
Areawide Pool Repairs/Upgrades	-	30,000	-	100,000	-	75,000
Areawide Portables & Outbuildings	557,679	-	30,000	30,000	30,000	30,000
Areawide Roof Replacements/Upgrades	-	75,000	595,000	610,000	585,000	585,000
Areawide Security & Safety Improvements	386,585	250,000	125,000	115,000	100,000	125,000
Areawide Water Quality Upgrades	120,185	30,000	50,000	50,000	50,000	50,000
Admin Building Flooring (GF)	-	-	-	-	-	-
Chapman Remodel/Homer High School DDC	71,533	-	-	-	-	-
Homer High School Boiler Replacement	2,854	-	-	-	-	-
K-Selo New School Construction (grant)	12,940,743	-	-	-	-	-
Homer High School Roof Phase II and III	3,793,882	-	-	-	-	-
West Homer El Siding	682,256	-	-	-	-	-
Vehicles and Boom Truck	-	245,000	140,000	140,000	140,000	140,000
Unfunded Capital Projects						
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	-
Asphalt Renovate/Replace/Travel Improvements (G)	-	-	2,000,000	2,000,000	2,000,000	2,000,000
District Access Control	-	-	930,000	930,000	930,000	930,000
Teacher Housing @ Remotes Sites (G)	-	-	1,200,000	-	-	-
Kenai Middle School Safety Reconfiguration (G)	-	-	-	2,500,000	-	-
Homer Elementary Wall Repair (G)	-	-	-	450,000	-	-
Homer Middle School Drainage (G)	-	-	-	750,000	-	-
Total Funds Applied	22,856,533	4,020,000	8,483,000	10,785,000	6,800,000	6,720,000
Net Results From Operations	(4,683,321)	225,000	1,205,000	1,035,000	1,270,000	1,100,000
Beginning Fund Balance	4,973,763	290,442	515,442	1,720,442	2,755,442	4,025,442
Ending Fund Balance	\$ 290,442	\$ 515,442	\$ 1,720,442	\$ 2,755,442	\$ 4,025,442	\$ 5,125,442
(G) Grant Funded						

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 407

Department 94910 - General Government Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Operating Transfers In From:						
General Fund	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Fund - PILT Grant	112,500	-	-	-	-	-
Equipment Replacement Fund	-	-	27,000	-	40,000	540,000
Total Funds Provided	612,500	100,000	127,000	100,000	140,000	640,000
Other Financing Sources including Grants and Debt Issuance:	-	-	-	-	-	-
Total Funds and Other Financing Sources Provided	612,500	100,000	127,000	100,000	140,000	640,000
<u>Funds Applied:</u>						
Manatron Software Upgrade	73,800	-	-	-	-	-
Tax Software Upgrade	64,364	-	-	-	-	-
Card Entry Security System	5,560	-	-	-	-	-
OEM-ERC Server Room A/C Unit	28,000	-	-	-	-	-
OEM-Radio Communications	125,000	-	-	-	-	-
Poppy Ln Building Entry Remodel	54,521	-	-	-	-	-
B/W Access Control Improvements	79,019	-	-	-	-	-
Siren Warning System Replacement	700,000	-	-	-	-	-
ERC Uninterruptible Power Supply for Bldg (1)	57,702	-	-	-	-	-
Borough Admin Bldg Roof Replacement	700,000	-	-	-	-	-
Borough Admin Bldg Cooler	120,000	-	-	-	-	-
HR Portable Building - Foundation Repair	10,000	-	-	-	-	-
OEM Security Gate Monitor	-	-	36,000	-	-	-
OEM Response Conversion Kit	-	-	10,300	-	-	-
* Off-Road Utility Vehicle - Assessing	-	-	27,000	-	-	-
* OEM - EOC Update Phase 2	-	-	-	-	40,000	-
* OEM - Staff Vehicle	-	-	-	-	-	40,000
* OEM - Mobile Command Vehicle	-	-	-	-	-	500,000
Total Funds Applied	2,017,966	-	73,300	-	40,000	540,000
Net Results From Operations	(1,405,466)	100,000	53,700	100,000	100,000	100,000
Beginning Fund Balance	1,708,169	302,703	402,703	456,403	556,403	656,403
Ending Fund Balance	\$ 302,703	\$ 402,703	\$ 456,403	\$ 556,403	\$ 656,403	\$ 756,403
* Funding from Equipment Replacement Fund						
(1) Purchase split between E911 and General Government - OEM						

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 411

Department 32XXX - Solid Waste Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Operating Transfers In From:						
Solid Waste Fund	\$ 944,000	\$ 1,125,000	\$ 2,500,000	\$ 1,800,000	\$ 1,800,000	\$ 1,000,000
Interest Earnings	66,000	7,754	4,382	-	-	-
AARPA Recovery Funds - Grant	5,793,025	-	-	-	-	-
Equipment Replacement Fund	-	-	-	250,000	950,000	-
Closure/Post-Closure Liability Funds	771,082	-	-	4,000,000	-	-
Other Financing Sources:						
Authorized Solid Waste Debt Issuance	-	-	-	-	4,600,000	-
Unsecured Revenue Sources Unapproved Projects	-	-	7,000,000	5,000,000	-	6,500,000
Total Funds and Other Financing Sources Provided	7,574,107	1,132,754	9,504,382	11,050,000	7,350,000	7,500,000
<u>Funds Applied:</u>						
SW CPL Equip/Plan/Design/Construction (BND)	497,443	-	-	-	-	-
FY18 C&D Cell Expansion	3,527	-	-	-	-	-
Landfill Gas to Energy Project	29,400	-	-	-	-	-
FY19 SW-Homer Landfill Closure - Phase 2 (CLOSURE)	771,082	-	-	-	-	-
Funny River Transfer Site Expansion	48,777	-	-	-	-	-
Dumpster Replacement	8,000	-	-	-	-	-
Demolition of Obsolete Facilities	19,280	-	-	-	-	-
Transfer Sites Surveillance Improvements	100,000	-	-	-	-	-
CPL Building Fire Detection System Rebuild	40,000	-	-	-	-	-
SSWS Monitoring Well Decommissioning	1,819	-	-	-	-	-
Areawide Facility Lighting	90,000	-	-	-	-	-
Leachate Improvements Construction and Implementation	5,793,025	-	-	-	-	-
Homer Monofill Cut/Fill Project	321,147	-	-	-	-	-
Solid Waste Department Master Plan	300,000	-	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials	150,000	-	-	-	-	-
CPL Landfill Gas Collection Design	100,000	-	-	-	-	-
CPL Overhead Door Replacement	88,777	-	-	-	-	-
CPL Used Oil Burner Replacement	25,000	-	-	-	-	-
CPL Rotary Brush Cutter	15,000	-	-	-	-	-
South Peninsula Monofill Investigation and Design	-	250,000	-	-	-	-
HTF Site Repairs and Improvements	-	200,000	-	-	-	-
CPL Site Security Improvements	-	200,000	-	-	-	-
Toolcat and Accessories (CPL)	-	150,000	-	-	-	-
CPL CD Excavation, Clearing and Expansion	-	100,000	-	-	-	-
Utility Vehicle (CPL)	-	60,000	-	-	-	-
Transfer Site Improvements Design	-	100,000	-	-	-	-
Used Hydroseeder (CPL)	-	80,000	-	-	-	-
CPL Baler Building Boiler Replacement	-	75,000	-	-	-	-
Seward Monofill Clearing and Excavation	-	100,000	-	-	-	-
Tire Replacement	-	35,000	-	-	-	-
Annual Dumpster Repairs and Replacement	-	120,000	120,000	120,000	120,000	120,000
CAT 966M Wheeled Loader (CPL)	-	-	600,000	-	-	-
Hope Transfer Site Relocation	-	-	700,000	-	-	-
McNeil Canyon Transfer Site Expansion	-	-	600,000	-	-	-
CAT 914K Wheeled Loader (CPL)	-	-	180,000	-	-	-
Bobcat Versa Handler (CPL)	-	-	150,000	-	-	-
Flatbed Pick Up Truck (CPL)	-	-	70,000	-	-	-
Two Pick Up Trucks (CPL and HTF)	-	-	100,000	-	-	-
Hyundai Forklift (CPL)	-	-	40,000	-	-	-
CPL Cell 4 Design	-	-	250,000	-	-	-
Used Dump Truck (CPL)	-	-	70,000	-	-	-

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 411

Department 32XXX - Solid Waste Capital Projects Fund - Continued

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Applied - Continued:</u>						
CAT 966M Wheeled Loader (CPL)	-	-	-	600,000	-	-
Transfer Site Improvements Construction	-	-	-	600,000	-	-
Peterbuilt Roll-Off Truck (HTF)*	-	-	-	250,000	-	-
Pick Up Truck (CPL)	-	-	-	50,000	-	-
Dewatering Pump (CPL)	-	-	-	50,000	-	-
CPL Tractor/Mower	-	-	-	200,000	-	-
CPL Cell 1 Closure/Post-Closure	-	-	-	4,000,000	-	-
Cell 4 Development	-	-	-	-	4,600,000	-
CAT D8T Tracked Dozer (CPL)*	-	-	-	-	950,000	-
CAT Wheeled Compactor (CPL)	-	-	-	-	950,000	-
CPL Stormwater and Drainage Improvements	-	-	-	-	500,000	-
Homer Maintenance Shop Roof/Siding Replacement	-	-	-	-	250,000	-
Seward Transfer Facility Sprinkler Replacement	-	-	-	-	70,000	-
Rock Truck	-	-	-	-	-	500,000
Peterbuilt Roll-Off Truck (CPL)	-	-	-	-	-	250,000
Bobcat T750 Skid Loader (CPL)	-	-	-	-	-	90,000
<u>Unfunded Capital Projects:</u>	-	-				
Areawide Recycling Improvements and Baler Replacements	-	-	3,000,000	-	-	-
CPL Landfill Gas Collection Network	-	-	2,000,000	-	-	-
CPL Hazardous Material Storage Building	-	-	2,000,000	-	-	-
South Peninsula Monofill Construction	-	-	-	5,000,000	-	-
CPL Transfer Site/Safety Reconfiguration	-	-	-	-	-	6,500,000
Total Funds Applied	8,402,277	1,470,000	9,880,000	10,870,000	7,440,000	7,460,000
Net Results From Operations	(828,170)	(337,246)	(375,618)	180,000	(90,000)	40,000
Beginning Fund Balance	1,603,598	775,428	438,182	62,564	242,564	152,564
Ending Fund Balance	\$ 775,428	\$ 438,182	\$ 62,564	\$ 242,564	\$ 152,564	\$ 192,564
* Funding from Equipment Replacement Fund (G) Grant Funded						

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 455

Department 11255 - 911 Communications Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Operating Transfers In From:						
911 Communications Fund	\$ 624,000	\$ 200,921	\$ 178,538	\$ 300,000	\$ 300,000	\$ 300,000
Equipment Replacement Fund:	-	-	-	-	-	-
Other Financing Sources:						
Grants and Debt Issuance	-	-	-	-	-	-
Total Funds Provided	624,000	200,921	178,538	300,000	300,000	300,000
<u>Funds Applied:</u>						
ERC Uninterruptible Power Supply for Bldg (1)	57,702	-	-	-	-	-
Cisco Router/Switch Replacement	18,000	4,000	1,872	3,910	2,038	2,038
Workstation, Monitor and Network Equipment	12,950	17,890	1,700	2,438	1,700	1,700
Cisco Distribution Switches	28,000	-	-	-	-	-
Dell Host Server	13,000	-	13,000	13,000	-	-
Uninterruptible Power Supply	-	9,000	9,000	-	-	-
Data Storage	-	34,000	-	-	-	-
HVAC	-	-	9,000	-	-	-
Voice Gateway	-	-	-	3,959	4,551	4,551
Total Funds Applied	129,652	64,890	34,572	23,307	8,289	8,289
Net Results From Operations	494,348	136,031	143,966	276,693	291,711	291,711
Beginning Fund Balance	10,889	505,237	641,268	785,234	1,061,927	1,353,638
Ending Fund Balance	\$ 505,237	\$ 641,268	\$ 785,234	\$ 1,061,927	\$ 1,353,638	\$ 1,645,349
(1) Purchase split between E911 and General Government - OEM						

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 441

Department 51110 - Nikiski Fire Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ -	\$ 13,967	\$ 6,856	\$ 7,798	\$ 10,448	\$ 9,783
Operating Transfers In From:						
Nikiski Fire Service Area	300,000	260,000	260,000	260,000	260,000	260,000
General Fund - PILT Grant	267,066	-	-	-	-	-
Total Funds Provided	567,066	273,967	266,856	267,798	270,448	269,783
<u>Funds Applied:</u>						
SCBA/Radio Communications - PILT Grant	507,851	-	-	-	-	-
Unit #5 Ford F250 Utility Plow Truck (Station #2)	75,000	-	-	-	-	-
Station #2 Lighting Repair and Upgrades	68,522	-	-	-	-	-
Yamaha Snow Machines (Station #2)	30,000	-	-	-	-	-
Fire Station #3 Construction Holt-Lamplight	12,692	-	-	-	-	-
Engine #3 - New Engine (Station #3)	-	550,000	-	-	-	-
Drager Gas Detection Monitors (6 ea.)	-	40,000	-	-	-	-
Unit #6 Chevy 1500 Truck (Station #3)	-	-	75,000	-	-	-
Unit #3 Chevy 1500 Truck (Station #2)	-	-	75,000	-	-	-
Unit #1 Response P/U (Station #1)	-	-	75,000	-	-	-
Unit #2 Response P/U (Station #2)	-	-	-	75,000	-	-
Beluga Unit #1 Chevy 1500	-	-	-	75,000	-	-
Medic #6 TaylorMade F450 Ambulance (Tyonek)	-	-	-	-	300,000	-
Braun Ambulance Dodge 4500 (Station #1)	-	-	-	-	-	300,000
Mech #1 Chevy 1500 Truck Mechanic (Station #1)	-	-	-	-	-	75,000
ATV/Snow Machine Trailer (Station #2)	-	-	-	-	-	15,000
Total Funds Applied	694,065	590,000	225,000	150,000	300,000	390,000
Net Results From Operations	(126,999)	(316,033)	41,856	117,798	(29,552)	(120,217)
Beginning Fund Balance	747,751	620,752	304,719	346,575	464,373	434,821
Ending Fund Balance	\$ 620,752	\$ 304,719	\$ 346,575	\$ 464,373	\$ 434,821	\$ 314,604

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 442

Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ -	\$ 8,897	\$ 4,598	\$ 9,764	\$ 15,046	\$ 19,997
Operating Transfers In From:						
Bear Creek Fire Service Area	290,000	300,000	225,000	225,000	225,000	225,000
General Fund - PILT Grant	258,135	-	-	-	-	-
Total Funds Provided	548,135	308,897	229,598	234,764	240,046	244,997
<u>Funds Applied:</u>						
Dispatch/Communications Equipment	1,342	-	-	-	-	-
Turnout Gear/Boots/Helmet (Replacements)	10,820	-	-	-	-	-
Type III/Wildland/Heavy Rescue	54,275	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	282,927	-	-	-	-	-
Ambulance (Unit 139)	250,000	-	-	-	-	-
Replace 1986 Tanker (Unit 125)	-	500,000	-	-	-	-
ATV 4-Wheelers (2)	-	-	-	-	20,000	-
Replace Breathing Air Compressor	-	-	-	-	-	50,000
Replace Snow Machine (1)	-	-	-	-	-	20,000
Total Funds Applied	599,364	500,000	-	-	20,000	70,000
Net Results From Operations	(51,229)	(191,103)	229,598	234,764	220,046	174,997
Beginning Fund Balance	446,668	395,439	204,336	433,934	668,698	888,744
Ending Fund Balance	\$ 395,439	\$ 204,336	\$ 433,934	\$ 668,698	\$ 888,744	\$ 1,063,741

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 444

Department 51410 - Western Emergency Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 161	\$ 4	\$ 1,129	\$ 2,279	\$ 3,455	\$ 4,658
Operating Transfers In From:						
Western Emergency Service Area	165,000	50,000	50,000	50,000	50,000	50,000
General Fund - PILT Grant	175,000	-	-	-	-	-
Loan - LTIF	755,000	-	-	-	-	-
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	450,000	300,000	500,000	-
Total Funds Provided	1,095,161	50,004	501,129	352,279	553,455	54,658
<u>Funds Applied:</u>						
Emergency Water Fill Site - Tank Project (FY19)	47	-	-	-	-	-
Emergency Water Fill Site - FY21	9,950	-	-	-	-	-
Heart Monitor Replacement	38,810	-	-	-	-	-
Emergency Water Fill Site - FY22	20,148	-	-	-	-	-
Fire Fighter Resource Equipment	-	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	358,750	-	-	-	-	-
Utility Vehicle(s)	62,327	-	-	-	-	-
Heavy Duty Truck Lift	68,250	-	-	-	-	-
Land Acquisition	755,000	-	-	-	-	-
<u>Unfunded Capital Projects:</u>						
Tanker	-	-	450,000	-	-	-
Ambulance	-	-	-	300,000	-	-
4 Wheel Drive Pumper Engine	-	-	-	-	500,000	-
Total Funds Applied	1,313,282	-	450,000	300,000	500,000	-
Net Results From Operations	(218,121)	50,004	51,129	52,279	53,455	54,658
Beginning Fund Balance	218,283	162	50,166	101,295	153,574	207,029
Ending Fund Balance	\$ 162	\$ 50,166	\$ 101,295	\$ 153,574	\$ 207,029	\$ 261,687

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 443

Department 51610 - Central Emergency Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 69	\$ 5,785	\$ 18,290	\$ 18,702	\$ 21,373	\$ 23,766
Operating Transfers In From:						
Central Emergency Service Area	1,100,000	700,000	700,000	700,000	700,000	900,000
General Fund - PILT Grant	342,914	-	-	-	-	-
Other Financing Sources - Insurance Proceeds:	-	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	750,000	750,000	-	-
Total Funds Provided	1,442,983	705,785	1,468,290	1,468,702	721,373	923,766
<u>Funds Applied:</u>						
Emergency Response Vehicles	7,710	-	-	-	-	-
SCBA Compressor	145,701	-	-	-	-	-
Station #1 Land Acquisition	859,456	-	-	-	-	-
Emergency Response Vehicles	864	-	-	-	-	-
Staff Vehicle	60,000	-	-	-	-	-
Ambulance Medic #935 Ins Claim	100,995	-	-	-	-	-
EMS Advanced Training Simulators	-	-	-	-	-	-
Utility Vehicle	60,000	-	-	-	-	-
Ambulance	238,925	-	-	-	-	-
Station #1 Relocation	1,250,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	759,627	-	-	-	-	-
Training Facility Relocation	107,036	-	-	-	-	-
Stations #5 and #6 Interior LED Lighting Project	125,000	-	-	-	-	-
Station #5 Air and Electrical Ceiling Reels	50,000	-	-	-	-	-
Security Door Upgrades All Stations	175,000	-	-	-	-	-
Stations #4 & #6 Bayfloors Resurface	200,000	-	-	-	-	-
Station Interior Upgrades/Flooring (#3, 4, 5 & 6)	50,000	-	-	-	-	-
Fire Training Live Burn Buildings/Props	-	150,000	-	-	300,000	-
Tanker Replace (922)	-	-	700,000	-	-	-
Station Vehicle Exhaust Removal System	-	-	-	600,000	-	-
Station #4 Baydoor Replacements	-	-	-	-	250,000	-
Utility Replace (992)	-	-	-	-	65,000	-
Squad/Utility Replacement	-	-	-	-	-	65,000
Station #3 Baydoor Replacement	-	-	-	-	-	250,000
Tanker Replace 923	-	-	-	-	-	700,000
Ambulance Replace 933	-	-	-	-	-	325,000
<u>Unfunded Capital Projects:</u>						
Training Site Building/Water Pump Facility	-	-	750,000	750,000	-	-
Total Funds Applied	4,190,314	150,000	1,450,000	1,350,000	615,000	1,340,000
Net Results From Operations	(2,747,331)	555,785	18,290	118,702	106,373	(416,234)
Beginning Fund Balance	3,004,453	257,122	812,907	831,197	949,899	1,056,272
Ending Fund Balance	\$ 257,122	\$ 812,907	\$ 831,197	\$ 949,899	\$ 1,056,272	\$ 640,038

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 446

Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ -	\$ 1,247	\$ 3,773	\$ 8,357	\$ 12,371	\$ 17,149
Operating Transfers In From:						
Kachemak Emergency Service Area	481,000	271,000	200,000	200,000	200,000	50,000
General Fund - PILT Grant	175,000	-	-	-	-	-
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	2,900,000	900,000	1,050,000	-
Total Funds Provided	656,000	272,247	3,103,773	1,108,357	1,262,371	67,149
<u>Funds Applied:</u>						
Fire Station #2 Water Tank Install	6,962	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	293,479	-	-	-	-	-
Ambulance Type 1 - Medic 2	270,000	-	-	-	-	-
2 Powerlift Systems with Gurney	100,000	-	-	-	-	-
2 Lucas Devices	40,000	-	-	-	-	-
eDraulic Tools	30,000	-	-	-	-	-
Snow Machine/SnowBulance	30,000	-	-	-	-	-
Command/Rapid Intervention Ford F250	-	80,000	-	-	-	-
Utility Vehicle w/ Snow Plow	-	80,000	-	-	-	-
Rescue Brush Unit - ATV	-	-	-	30,000	-	-
<u>Unfunded Capital Projects:</u>						
Stations #1 & #2 Expansion	-	-	2,400,000	-	-	-
Brush Truck (2)	-	-	500,000	-	-	-
Tanker/Pumper	-	-	-	650,000	-	-
Ambulance Type 1 - Medic 1	-	-	-	250,000	-	-
International Wildland Interface/Class A	-	-	-	-	600,000	-
Air/Rehab/Rescue/Lighting Walk-in Rescue	-	-	-	-	450,000	-
Total Funds Applied	770,441	160,000	2,900,000	930,000	1,050,000	-
Net Results From Operations	(114,441)	112,247	203,773	178,357	212,371	67,149
Beginning Fund Balance	169,865	55,424	167,671	371,444	549,801	762,172
Ending Fund Balance	\$ 55,424	\$ 167,671	\$ 371,444	\$ 549,801	\$ 762,172	\$ 829,321

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 459

Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 2,624	\$ 6,940	\$ 12,408	\$ 5,828	\$ 9,327	\$ 12,270
Operating Transfers In From:						
North Peninsula Recreation Operations	700,000	700,000	450,000	425,000	425,000	300,000
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	-	-	-	750,000
Total Funds Provided	702,624	706,940	462,408	430,828	434,327	1,062,270
<u>Funds Applied:</u>						
Truck w/Plow	65,000	-	-	-	-	-
Re-Surface Skate Park Asphalt/Multi-Purpose Court	62,000	-	-	-	-	-
Replace Pool Sidewalks	150,000	-	-	-	-	-
Pool Boilers - Replace	476,000	-	-	-	-	-
Replace Banquet Room Skylights	26,000	-	-	-	-	-
Pool Floor and Front Desk Replacement	-	291,000	-	-	-	-
Main Pool and Spa Circulation Pumps	-	126,000	-	-	-	-
Snow Machine & Groomer Equipment	-	-	30,000	-	-	-
NCRC-Carpet Replacement	-	-	100,000	-	-	-
NCRC Remodel/Fitness Equipment/Furnishings	-	-	610,000	-	-	-
Replace John Deere UTV/Groomer	-	-	-	50,000	-	-
Pool Room Renovations	-	-	-	175,000	-	-
Replace NCRC Commercial Ovens	-	-	-	-	50,000	-
Replace Truck w/Snow Plow	-	-	-	-	65,000	-
Replace Zero Turn Mower	-	-	-	-	50,000	-
Skate Park Equipment	-	-	-	-	-	75,000
NCRC Kitchen Appliances Replacement	-	-	-	-	-	100,000
NCRC Lighting Replacement	-	-	-	-	-	150,000
<u>Unfunded Capital Projects:</u>						
Maintenance Building	-	-	-	-	-	750,000
Total Funds Applied	779,000	417,000	740,000	225,000	165,000	1,075,000
Net Results From Operations	(76,376)	289,940	(277,592)	205,828	269,327	(12,730)
Beginning Fund Balance	406,854	330,478	620,418	342,826	548,654	817,981
Ending Fund Balance	\$ 330,478	\$ 620,418	\$ 342,826	\$ 548,654	\$ 817,981	\$ 805,251

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 434

Department 33950 - Road Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 18,187	\$ 25,305	\$ 38,058	\$ 37,939	\$ 38,318	\$ 38,201
Operating Transfers In From:						
Road Service Area Fund	2,300,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Other Financing Sources:						
Grants and Debt Issuance	1,553,775	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	20,940,000	-	-	-
Total Funds Provided	3,871,962	2,225,305	23,178,058	2,237,939	2,238,318	2,238,201
<u>Funds Applied:</u>						
District & Project						
<u>Grant Funded:</u>						
16NRD North Road Extension	906,559	-	-	-	-	-
14JAC Jacobs Ladder Repair	16,427	-	-	-	-	-
21SAL Fish Passage/Old Exit Glacier	354,845	-	-	-	-	-
SLF05 Bridge Improvements - ARPA	500,000	-	-	-	-	-
<u>Service Area Funded:</u>						
<u>Boroughwide FY19 CIPs</u>						
19CIP Boroughwide (Unallocated)	133,506	-	-	-	-	-
S7HLR Hutler Road	21,894	-	-	-	-	-
<u>Boroughwide FY20 CIPs</u>						
20CIP Boroughwide (Unallocated)	132,509	-	-	-	-	-
20WRT Warranty Funds	20,000	-	-	-	-	-
20WAL Walters/Wilderness/Sarah/Frontier	837,691	-	-	-	-	-
<u>Boroughwide FY21 CIPs</u>						
21CIP Boroughwide (Unallocated)	166,274	-	-	-	-	-
C2MRR Moose River Dr (glaciation sect.)	101,218	-	-	-	-	-
E2FER Ferrin Rd	409,831	-	-	-	-	-
S7MAN Mansfield Ave	831,066	-	-	-	-	-
<u>Boroughwide FY22 CIPs</u>						
22CIP Boroughwide (Unallocated)	1,022,852	-	-	-	-	-
S8BSR Basargin Road	1,045,860	-	-	-	-	-
N3DUK Duke St	244,031	-	-	-	-	-
W7AND St. Andrews Rd	199,599	-	-	-	-	-
C5SPO Sports Lake/Hakala/Cotman	433,714	-	-	-	-	-
N3POL Poolside Ave	455,368	-	-	-	-	-
W6SKY Skyline Dr	347,802	-	-	-	-	-
W1CHN Chinulna Ct	200,950	-	-	-	-	-
<u>Boroughwide FY23 CIPs</u>						
C5PAR Parkway/Sylvan/Northern Lights	366,600	-	-	-	-	-
N3LIS Lisburn Ave	453,700	-	-	-	-	-
W6GOO Goodrich/Center/Retirement (Design Phase)	507,000	-	-	-	-	-
W1GRI Griffing/Way/Territorial	263,250	-	-	-	-	-
N4MCG McGahan Dr (Design Phase)	375,000	-	-	-	-	-
<u>Areawide Projects/Needs</u>						
Boroughwide Gravel Projects	338,296	500,000	300,000	300,000	300,000	300,000
Boroughwide Bridge Repair/Replacements	300,000	300,000	300,000	300,000	300,000	300,000
Department Vehicle Replacements	80,000	-	50,000	-	50,000	-
<u>Boroughwide FY24 CIPs</u>	-	150,000	-	-	-	-
S8 Basargin Rd (2,640') Phase 4 Design						
C3 Seclusion/Robin/Lourdes/Robert Design						
<u>Boroughwide FY25 CIPs</u>						
N4 McGahan Dr - Constr. Supplemental (2,000' Paved)	Estimate *	-	1,600,000	-	-	-
W6 Goodrich/Center Ave/Retirement Construction						
C3 Seclusion/Robin/Lourdes/Robert Construction						
S8 Basargin Rd Phase 4 Construction						
S8 Basargin Rd Phase 5 Design						
W7 Murwood Ave (back half) Design						
N3 Lighthouse/Rozella Design						
E3 Beach Dr Design						

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 434

Department 33950 - Road Service Area Capital Projects Fund - Continued

		FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Boroughwide FY26 CIPs</u>	Estimate *	-	-	-	1,600,000	-	-
S8 Basargin Rd Phase 5 Construction							
S8 Basargin Rd Phase 6 Design							
W7 Murwood Ave (back half) Construction							
N3 Lighthouse/Rozella Construction							
E3 Beach Dr Construction							
C1 Patty/Southwind/Merkes Design							
W2 Lakeside Ave Design							
N2 Bastein Dr Design							
<u>Boroughwide FY27 CIPs</u>	Estimate *	-	-	-	-	1,600,000	-
S8 Basargin Rd Phase 6 Construction							
S8 Basargin Rd Phase 7 Design							
W7 Patty/Southwind/Merkes Construction							
W2 Lakeside Ave Construction							
N2 Bastein Dr Construction							
W2 Independence/Anushka/Carlene Design							
C4 Delcie/Brenda/Kendanemken Design							
<u>Boroughwide FY28 CIPs</u>	Estimate *	-	-	-	-	-	1,600,000
S8 Basargin Rd Phase 7 Construction							
W2 Independence/Anushka/Carlene Construction							
C4 Delcie/Brenda/Kendenemken Construction							
C10 Fontaine Ave/Fontaine Ct Design							
N5 Neighbors Rd Design							
W4 Carol Rd/Nita St Design							
<u>Unfunded Capital Projects:</u>							
Priority 1 Repaving Projects	Estimate *	-	-	2,000,000	-	-	-
Sunrise Ct, Cavu St, Sports Lake Rd (partial), Danna Ln, Skyline Dr (partial), St Joseph St, Murwood Ave (partial). 13,650' paved roads							
Priority 2 Repaving Projects							
Boregen Ave, Paul Ct, Wrangell Dr, McKinley Ave, Silver Spring, Nanook Rd, Nanook Cir, Keystone Dr, Midway Dr, Community College Dr, Divine Ct, Estate Ct, Jones Rd, Rustic Ave. 40,000' paved roads							
Priority 3 Paving Maintenance Projects	Estimate *	-	-	6,000,000	-	-	-
Cabin Lake Dr, Bastien Dr, Lake Marie, Bruno rd, Stoney							
Priority Bridge Replacements	Estimate *	-	-	4,300,000	-	-	-
Running Water Ave, Brody Ln, Tall Tree Ave, Chakok Rd,							
Priority 1 Gravel Road Projects	Estimate *	-	-	8,000,000	-	-	-
Fox Rd, Eagleaerie Ave. 3,860'							
Priority 2 Gravel Road Projects	Estimate *	-	-	640,000	-	-	-
352,455' of gravel roads, approx. 67 miles							
Total Funds Applied		11,065,842	950,000	23,190,000	2,200,000	2,250,000	2,200,000
Net Results From Operations		(7,193,880)	1,275,305	(11,942)	37,939	(11,682)	38,201
Beginning Fund Balance		9,724,382	2,530,502	3,805,807	3,793,865	3,831,804	3,820,122
Ending Fund Balance		\$ 2,530,502	\$ 3,805,807	\$ 3,793,865	\$ 3,831,804	\$ 3,820,122	\$ 3,858,323

Districts: C - Central; N - North; S - South; W - West; E - East

* If project exceeds estimate by more than 20%, notice will be provided to the Service Area board and the Assembly.

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 490

Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 2,719	\$ 55,555	\$ 56,805	\$ 58,083	\$ 59,390	\$ 60,726
Other Financing Sources:						
Grants and Debt Issuance	-	-	-	-	-	-
CPH Plant Replacement and Expansion Fund	16,078,341	31,736,735	31,867,775	22,825,000	20,870,000	915,000
Total Funds Provided	16,081,060	31,792,290	31,924,580	22,883,083	20,929,390	975,726
<u>Funds Applied:</u>						
Specialty Clinic Building (bond proceeds)	93,027	-	-	-	-	-
OB Renovation/Cath Lab (bond proceeds)	7,444	-	-	-	-	-
OB Cardiac Cath Lab	680,210	-	-	-	-	-
CPH Parking Lot	113,826	-	-	-	-	-
FY22 Hot Lab Upgrade	632,312	-	-	-	-	-
Software Workday ERP	4,881,993	-	-	-	-	-
Surgery Center Purchase	9,770,000	-	-	-	-	-
Design for Program Identified in Master Planning	-	6,000,000	-	-	-	-
Phone System Replacement	-	2,741,000	-	-	-	-
Emergency Department Expansion	-	2,500,000	-	-	-	-
Kenai Expansion	-	2,000,000	-	-	-	-
Central Mechanical Upgrade - Phases 1 & 2 of 4	-	1,400,000	-	-	-	-
Wireless Access Point Replacement	-	1,137,600	-	-	-	-
Kenai Imaging Project	-	1,097,135	-	-	-	-
Storage & Compute	-	980,300	-	-	-	-
Fire Alarm System Replacement	-	800,000	-	-	-	-
Med/Surg Patient Room and Bathroom Remodels	-	800,000	-	-	-	-
Negative Pressure Chemo Storage Room - MOB Pharmacy	-	800,000	-	-	-	-
IT Equipment Replacement (end of life/service)	-	750,000	787,500	825,000	870,000	915,000
De-aerator Tank Replacement	-	750,000	-	-	-	-
Laundry Department Remodel	-	750,000	-	-	-	-
Olympus Vaultstream EPIC Interface and OR Integration	-	683,000	-	-	-	-
Cellular Repeater Network	-	650,000	-	-	-	-
Palo Alto Netowrk Firewalls	-	617,200	-	-	-	-
Server Room HVAC Replacement and Heat Recovery Loop	-	600,000	-	-	-	-
Replace Spacelabs Monitoring Equipment (ER only)	-	540,000	-	-	-	-
Network Segmentation	-	525,000	-	-	-	-
IT Tech Refresh	-	500,000	-	-	-	-
Security Monitoring Software	-	500,000	-	-	-	-
IT Closet Technology Refresh	-	464,200	-	-	-	-
Infrastructure Monitor & Managmeent	-	410,000	-	-	-	-
Automated User Provisioning Software	-	400,000	-	-	-	-
Cloud Security Software	-	400,000	-	-	-	-
Data Archiving - Meditech	-	385,000	-	-	-	-
Corridor Refresh	-	375,000	-	-	-	-
Data Archiving - Lawson	-	350,000	-	-	-	-
Spacelabs Upgrade (Day Surgery)	-	338,800	-	-	-	-
Windows 10 Workstations - VDI platform	-	337,500	-	-	-	-
Active Directory Project	-	325,000	-	-	-	-
Security Office	-	300,000	-	-	-	-
Siemens Control Panel Upgrades	-	280,000	-	-	-	-
Vocera System Upgrade	-	250,000	-	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 490

Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund - Continued

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Applied Continued:</u>						
Phase VII Hospital Expansion - OR + Tower	-	-	24,000,000	-	-	-
Renovate Former OB Area for Observation Patients	-	-	4,000,000	-	-	-
IV Pump Replacement (entire hospital)	-	-	1,500,000	-	-	-
OB/GYN Clinic	-	-	1,000,000	-	-	-
Elevator #4 Modernization	-	-	300,000	-	-	-
Bruker MALDI-TOF Rapid ID Typer for Microbiology	-	-	280,275	-	-	-
Medical Office Expansion	-	-	-	20,000,000	-	-
Central Building Mechanical Upgrade	-	-	-	2,000,000	-	-
Heritage Place Expansion	-	-	-	-	20,000,000	-
Total Funds Applied	16,178,812	31,736,735	31,867,775	22,825,000	20,870,000	915,000
Net Results From Operations	(97,752)	55,555	56,805	58,083	59,390	60,726
Beginning Fund Balance	2,566,852	2,469,100	2,524,655	2,581,460	2,639,543	2,698,933
Ending Fund Balance	\$ 2,469,100	\$ 2,524,655	\$ 2,581,460	\$ 2,639,543	\$ 2,698,933	\$ 2,759,659

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

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 3,289	\$ 10,183	\$ 10,373	\$ 899	\$ 7,478	\$ 9,493
Operating Transfers In From:						
South Peninsula Hospital Service Area Fund	2,012,929	2,119,853	2,100,000	2,100,000	2,100,000	2,100,000
SPH Plant Replacement and Expansion Fund	2,307,376	148,684	1,000,000	2,000,000	-	-
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	-	-	12,500,000	9,000,000
Total Funds Provided	4,323,594	2,278,720	3,110,373	4,100,899	14,607,478	11,109,493
<u>Funds Applied:</u>						
Funds Provided by Local Funds:						
Homer Medical Center Remodel	1,478	-	-	-	-	-
Elevator Upgrade	4,788	-	-	-	-	-
Access Control/Security Cameras	6,416	-	-	-	-	-
Roof Replacement	231,464	-	-	-	-	-
Nuclear Medicine System	303,673	-	-	-	-	-
SPH Wi-Fi System	38,653	-	-	-	-	-
Homer Medical Clinic Lobby Remodel	30,500	-	-	-	-	-
Various Minor Hospital Equip/Software	18,658	-	-	-	-	-
Pulmonary Function Equipment	86,930	-	-	-	-	-
Security Upgrade Phase 1	101,926	-	-	-	-	-
Pharmacy Remodel	555,000	-	-	-	-	-
A/C Unit - Long Term Care/Rehab	327,053	-	-	-	-	-
MRI Chiller Replacement	82,267	-	-	-	-	-
Incident Management Software	24,443	-	-	-	-	-
Anesthesia Machine	60,000	-	-	-	-	-
Hot Water System Replacement	389,500	-	-	-	-	-
Imaging Nuc Med System Part 2	625,000	-	-	-	-	-
Imaging Nuc Med Reno Part 2	400,000	-	-	-	-	-
Infant Security System	231,625	-	-	-	-	-
Pre-Op PACU Monitor Replacement	168,579	-	-	-	-	-
Chemistry Analyzer	165,000	-	-	-	-	-
Lobby Door Replacement	110,000	-	-	-	-	-
OR Suite Surgical Light Replacement	97,573	-	-	-	-	-
Mammography Software	88,500	-	-	-	-	-
Network Switch Refresh	66,000	-	-	-	-	-
Minor Hospital Equipment	60,652	-	-	-	-	-
Acute Care Patient Beds	-	67,796	-	-	-	-
OB Care Minor Hospital Equipment	-	56,874	-	-	-	-
Long-Term Care Minor Hospital Equipment	-	195,680	-	-	-	-
Operating Room CORE 2 Console	-	24,200	-	-	-	-
Surgery Minor Hospital Equipment	-	451,299	-	-	-	-
Emergency Room Minor Hospital Equipment	-	118,228	-	-	-	-
Code Net Software	-	8,500	-	-	-	-
TMS Transcranial Magnetic Stimulation Unit	-	148,470	-	-	-	-
Physical Therapy Minor Hospital Equipment	-	40,654	-	-	-	-
MR Microscopy Coil	-	35,000	-	-	-	-
Imaging Minor Hospital Equipment	-	275,579	-	-	-	-
Contrast Enhanced Mammography Software	-	97,324	-	-	-	-
DynaCAD Imaging Software	-	72,720	-	-	-	-
Meal Suite Software	-	10,786	-	-	-	-
Specialty Clinic Pediatric Nasopharyngoscope	-	12,004	-	-	-	-
Loading Dock Scissor Lift	-	15,150	-	-	-	-
Auto Opener for Materials Management Main Door	-	25,250	-	-	-	-
Replace Lab Hematology Analyzers	-	98,475	-	-	-	-
Lab Minor Hospital Equipment	-	95,142	-	-	-	-
203 W Pioneer Ave Building Repairs	-	153,568	-	-	-	-
Evident Electronic Case Reporting Bi-directional Interface	-	9,090	-	-	-	-
IT Minor Hospital Equipment	-	108,070	-	-	-	-
SPH 1999 Portion Roof Replacement	-	-	800,000	-	-	-
LTC HVAC	-	-	500,000	-	-	-
Upgrade Endoscopy	-	-	90,000	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 491

Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund - Continued

	FY2023 Active Projects	FY2024 Mayor Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
<u>Funds Applied - Continued:</u>						
Funds Provided by Local Funds - Continued						
Rehab carpet Replacement in main rehab area	-	-	48,719	-	-	-
Ascom/GE Phone Alert System	-	-	150,000	-	-	-
Imaging Reception/Dexa Remodel	-	-	45,000	-	-	-
Acute Care Behavioral health Safe Room	-	-	150,000	-	-	-
Security Patrol Car	-	-	50,000	-	-	-
Patient Room Window Upgrade	-	-	50,000	-	-	-
OB Corometrics Fetal Monitoring Unit Replacement (2)	-	-	44,406	-	-	-
Airisana Mattresses	-	-	95,000	-	-	-
Surgical Back Hall Doorway Installation	-	-	30,000	-	-	-
Urinalysis Analyzer	-	-	12,000	-	-	-
Ultrasound Unit for Family Care Clinic	-	-	27,170	-	-	-
Bladder Scanner	-	-	10,535	-	-	-
Trophon Unit (vaginal probe) for West Wing	-	-	17,898	-	-	-
Plusoptix Pediatric Vision Screener	-	-	7,750	-	-	-
Dining Room Expansion	-	-	300,000	-	-	-
Flooring Replacement clinical	-	-	100,000	-	-	-
Hillrom Beds	-	-	80,000	-	-	-
Electrical Surgical Analyzer	-	-	7,205	-	-	-
MRI	-	-	-	1,500,000	-	-
Oxygen System Upgrade	-	-	-	250,000	-	-
Parking Lot Expansion	-	-	-	-	2,000,000	-
** CT Replacement	-	-	-	-	-	2,000,000
Anesthesia System replacement	-	-	-	-	-	225,000
Funds Provided by Hospital Plant Replacement Fund						
* Homer Medical Clinic Roof	61,472	-	-	-	-	-
* Nuclear Medicine Renovations	606,000	-	-	-	-	-
* Remodel Kachemak Prof Building	456,871	-	-	-	-	-
* SPH Roof Replacement	578,695	-	-	-	-	-
* Flooring for Long Term Care	103,199	-	-	-	-	-
* Bayor Power Injector Software	11,500	-	-	-	-	-
* 203 W Pioneer Av Bldg Repairs	146,432	-	-	-	-	-
* Ultrasound Software/Hardware	65,000	-	-	-	-	-
* Anesthesia Machine	64,599	-	-	-	-	-
* MRI AI	51,000	-	-	-	-	-
* Hospital Vehicles	55,000	-	-	-	-	-
* Minor Hospital Equipment	107,608	-	-	-	-	-
* Bariatric Floor Lift	-	9,189	-	-	-	-
* ER Room 4 Exam Door	-	12,625	-	-	-	-
* HMC Exam Rooms Renovation	-	126,870	-	-	-	-
Hydronic Plumbing System	-	-	1,000,000	-	-	-
** Generator	-	-	-	2,000,000	-	-
<u>Unfunded Capital Projects:</u>						
** Hospital Expansion	-	-	-	-	11,000,000	-
** Staff Housing	-	-	-	-	1,500,000	-
** Electronic Health Record	-	-	-	-	-	9,000,000
Total Funds Applied	6,583,054	2,268,543	3,615,683	3,750,000	14,500,000	11,225,000
Net Results From Operations	(2,259,460)	10,177	(505,310)	350,899	107,478	(115,507)
Beginning Fund Balance	2,802,535	543,075	553,252	47,942	398,841	506,319
Ending Fund Balance	\$ 543,075	\$ 553,252	\$ 47,942	\$ 398,841	\$ 506,319	\$ 390,812

* To be paid for with Plant Replacement Equipment Funds

** For informational purposes only, will not appropriated as part of the budget process, a separate appropriated will be needed

School Revenue Fund Capital Improvement Project

Project Name	Areawide Asbestos Abatement	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$200,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24756.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	200,000	-	100,000	-	75,000	375,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 200,000	\$ -	\$ 100,000	\$ -	\$ 75,000	\$ 375,000


Description (Justification and Explanation)

There is asbestos present in many of our facilities constructed prior to 1984. While much has been removed throughout the years, a considerable amount remains. The majority of material consists of fairly stable, low risk "non-friable" materials. The ACBCs (asbestos containing building materials) are normally encountered as a result of improvement projects, such as locker or flooring replacements, or minor renovation projects. There is also a moderate amount of higher risk materials such as TSI (Thermal Systems Insulation) and structural fire protective coatings. It is the goal to work towards eventual complete abatement of higher risk ACBSs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by multiple Departments and personnel. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk; as encounter; and as allowable by funding.

Impact on Annual Operating Budget

Personnel	\$ -	Projects would provide no impact to operational or energy savings to the Borough.
Operating	-	
Capital Outlay	-	
Other	-	
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Asphalt/Sidewalk Repairs	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$720,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24802.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	720,000	175,000	175,000	175,000	175,000	1,420,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 720,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,420,000

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. Are currently planning a number of summer '20 contracted sidewalk projects and continuation of crack sealing.

Impact on Annual Operating Budget

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	Drainage Systems & Interior Renovation	 
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$570,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source	Local 400.78050.24862.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	570,000	500,000	300,000	500,000	300,000	2,170,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 570,000	\$ 500,000	\$ 300,000	\$ 500,000	\$ 300,000	\$ 2,170,000

Description (Justification and Explanation)

School facility systems and designs, over time, may become inadequate to perform the function intended, or new functionality is needed. Facility drainage system requirements may become inadequate, original kitchen designs are unable to serve current student needs, or class room functionality no longer supports current curriculum. Funds are intended to renew, upgrade or replace inadequate systems or locations to meet current needs area wide.

Impact on Annual Operating Budget

Personnel	\$ -	These projects may result in a reduction in maintenance costs and provide a slight energy savings for the KPB School District.
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	\$125,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24758.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	125,000	125,000	125,000	125,000	125,000	625,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000


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	School Flooring Replacement Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$225,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24755.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	225,000	175,000	175,000	175,000	175,000	925,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 225,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 925,000


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	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24860.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	150,000	50,000	150,000	50,000	150,000	550,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 150,000	\$ 50,000	\$ 150,000	\$ 50,000	\$ 150,000	\$ 550,000


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/DDC & Boiler Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$1,125,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24801.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	1,125,000	350,000	350,000	350,000	350,000	2,525,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 1,125,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,525,000


Description (Justification and Explanation)

Funds to be utilized in order to replace and/or upgrade various HVAC systems and devices. The Borough is in a difficult position relating to much of its HVAC system equipment and control. Many system components are approaching, or are well beyond design life expectation. Further complication results from component obsolescence. Dissolving industry support of much of our old equipment is making service ever more difficult. Particular areas of challenge are Direct Digital Control (DDC) and boiler systems. Many of our DDC's were installed in the 1980's. Factory support for these systems has long vanished. Third party support and component availability is following suit. Our strategy is incremental replacement at individual facilities, hereby improving and stabilizing those sites, while providing a spare parts inventory for other still active old systems. For boiler systems we do experience some obsolescence and degradation (some appliances are 60-70 years old) the main motivation is energy efficiency. Upgrade to modern high efficiency equipment nets energy savings that quickly recoups project costs. It will then continue to provide future savings benefit over current equipment energy consumption. Inclusive in this funding are systems relating to facility control and overall heating generation and distribution. To include: DDC head-in, control peripherals, boilers, hydronic system support components and facility air distribution components. Replacements, improvements and modifications will reduce maintenance costs and improve energy efficiency at district facilities.

Impact on Annual Operating Budget

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	School Locker Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24855.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	150,000	30,000	30,000	30,000	30,000	270,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 270,000

Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. The current priorities are replacement of lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally some safety concerns. Emphasis will likely continue to be on athletic spaces, but will be shifting back to completion of hallway/academic space lockers once PE/Pool need is stabilized.

Impact on Annual Operating Budget

Personnel	\$ -	Projects performed of these funds are expected to have little impact on the annual operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Playground Upgrades	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24780.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	75,000	30,000	25,000	30,000	25,000	185,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 75,000	\$ 30,000	\$ 25,000	\$ 30,000	\$ 25,000	\$ 185,000

Description (Justification and Explanation)

Funds provide for area wide improvements to outdoor play areas, relating to safety, code and simple replacement of end of useful life equipment. Priority considerations recently have been to focus on improvements to resilient surfaces surrounding existing equipment (code defined, low impact surfaces). Additionally, based on condition and need, some play elements may need to be replaced as well. Decisions are made based on quarterly inspections of individual site equipment.

Impact on Annual Operating Budget

Personnel	\$ -	These projects will not result in any substantial savings to annual operational cost
Operating	-	
Capital Outlay	-	
Other	-	
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Roof Repair/Replace	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24711.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	75,000	595,000	610,000	585,000	585,000	2,450,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 75,000	\$ 595,000	\$ 610,000	\$ 585,000	\$ 585,000	\$ 2,450,000

Description (Justification and Explanation)

Borough facility roofs are aging, with roofing material separating, bubbled, heavily worn, and brittle. Evidence of roof leaks are present in multiple facilities. Funds from this project would replace sections of worn roofing, prioritized based on roofing condition and history of leaks detected.

Impact on Annual Operating Budget

Personnel	\$ -	These projects will have some impact on reducing ongoing maintenance costs to repair moisture damage from roof leaks, and energy cost reduction.
Operating	-	
Capital Outlay	-	
Other	-	
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Safety and Security Improvements	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$250,000	
Project Manager	Maintenance Director	
Project Location	KPB Schools - Areawide	
Funding Source/ Project Number	Local 400.78050.24856.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	250,000	125,000	115,000	100,000	125,000	715,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 250,000	\$ 125,000	\$ 115,000	\$ 100,000	\$ 125,000	\$ 715,000


Description (Justification and Explanation)

Funds will provide for the modification of entries, the replacement of obsolete, non-functional and/or non-code compliant life safety systems, or the addition of new life safety systems such as: Fire monitoring, intercom, access control and security sensors. Priorities will be based on functionality and code compliance of existing systems or the cost/value of new systems. Needed improvements have been identified in fire monitoring systems, intercom/bell notifications systems, and security access systems. The paging systems are an integral part of most site security protocols.

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	\$ -	

Solid Waste Capital Improvement Project

Project Name	New South Peninsula Monofill Investigation and Design	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$250,000	
Project Manager	Solid Waste	
Project Location	Southern Kenai Peninsula	
Funding Source/ Project Number	Local 411.32122.24491.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	250,000	-	-	-	-	250,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000


Description (Justification and Explanation)

Funding will be for preliminary investigation and design of a new monofill at a potential site. Site investigation is needed to determine if environmental conditions are suitable for development of a monofill. If suitable, funding shall be used for design of site and cost estimates for development to determine future funding requirements.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	250,000	
Other/Utilities	-	
Total	\$ 250,000	

Solid Waste Capital Improvement Project

Project Name	HTF Site Repairs and Improvements	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$200,000	
Project Manager	Solid Waste	
Project Location	Homer Transfer Site	
Funding Source/ Project Number	Local 411.32310.24492.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	200,000	-	-	-	-	200,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Description (Justification and Explanation)

Funding is primarily for replacement of a failed underground leachate storage tank. A manhole is currently being used for storage of leachate generated at the site and building modifications are required to be able to pump leachate to an above ground storage tank for enhanced monitoring. Remaining funding will be used for other site improvements including repairing damaged roofing on the baler and maintenance building, replacing two corroded man doors on the baler building and replacing failed asphalt in front of the baler and recycling areas.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	200,000	
Other/Utilities	-	
Total	\$ 200,000	

Solid Waste Capital Improvement Project

Project Name	CPL Site Security Improvements	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$200,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local 411.32122.24493.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	200,000	-	-	-	-	200,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Description (Justification and Explanation)

Installation of chain link fencing in several locations around CPL, trespassing signage and installation/expansion of security cameras as budget allows. Fencing to limit trespassing and wildlife from site are main priority.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	200,000	
Other/Utilities	-	
Total	\$ 200,000	

Solid Waste Capital Improvement Project

Project Name	Toolcat and Accessories (CPL)	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$150,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local 411.32122.24494.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	150,000	-	-	-	-	150,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000


Description (Justification and Explanation)

Equipment to support snow removal operations around the new leachate ponds and throughout the site. Equipment will also support leachate operations and litter removal.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	CPL CD Excavation, Clearing and Expansion	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$100,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local 411.32122.24495.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	100,000	-	-	-	-	100,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Description (Justification and Explanation)

CPL staff work annually to excavate additional space for the CD cell expansion. Funding is needed to assist in tree clearing for storage of excavated material, contractor assistance in mass excavation and rental of equipment to assist CPL staff in excavation. Services will be as needed as excavation progresses.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	100,000	
Other/Utilities	-	
Total	\$ 100,000	

Solid Waste Capital Improvement Project

Project Name	Transfer Site Improvements Design	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$100,000	
Project Manager	Solid Waste	
Project Location	Areawide	
Funding Source/ Project Number	Local 411.32570.24497.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	100,000	-	-	-	-	100,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000


Description (Justification and Explanation)

Hire a consultant to perform survey and design for new construction or expansion of unmanned solid waste transfer sites. Primary sites needing design are Hope and McNeil Canyon. These sites do not have Z-walls for dumpster placement and ease of public disposal. Other sites could use expansion for placement of additional dumpsters to support higher summer waste volumes. Once designs and cost estimates are completed, capital requests for funding would be revised and department would apply for grant funds if available.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	100,000	
Other/Utilities	-	
Total	\$ 100,000	

Solid Waste Capital Improvement Project

Project Name	Used Hydroseeder (CPL)	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$80,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local 411.32122.24498.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	80,000	-	-	-	-	80,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Description (Justification and Explanation)

The purpose of the project is to replace existing hydro seed equipment that is used for storm water control and slope stabilization. Existing unit is past useful life and new equipment would reduce manpower required for seeding operations.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	80,000	
Other/Utilities	-	
Total	\$ 80,000	

Solid Waste Capital Improvement Project

Project Name	CPL Baler Building Boiler Replacement	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$75,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local 411.32122.24499.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	75,000	-	-	-	-	75,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Description (Justification and Explanation)

The purpose of the project is to replace aging boiler at the Central Peninsula Landfill.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	75,000	
Other/Utilities	-	
Total	\$ 75,000	

Solid Waste Capital Improvement Project

Project Name	Seward Monofill Clearing and Excavation
Priority	High
Department - Service Area	Solid Waste
Total Funding	\$100,000
Project Manager	Solid Waste
Project Location	Seward Transfer Facility
Funding Source/ Project Number	Local 411.32150.24500.49999



	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	100,000	-	-	-	-	100,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Description (Justification and Explanation)

Solid Waste Department is working to expand permitted area for Seward monofill. Project would work to prepare additional area to placement of waste at the site through surveying, clearing and excavation as needed.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	100,000	
Other/Utilities	-	
Total	\$ 100,000	

Solid Waste Capital Improvement Project

Project Name	Annual Dumpster Repairs and Replacement		
Priority	High		
Department - Service Area	Solid Waste		
Total Funding	\$120,000		
Project Manager	Solid Waste		
Project Location	Areawide		
Funding Source/ Project Number	Local	411.32122.24502.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	120,000	120,000	120,000	120,000	120,000	600,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000

Description (Justification and Explanation)

Annual funding for areawide dumpster repair and replacement. Dumpsters are falling into poor condition. KPB lacks sufficient unused dumpsters to pull repairable dumpsters out of regular rotation for repairs. Project would fund a combination of new dumpsters annually and allow for repairs of existing dumpsters while new ones are substituted in the rotation.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ -	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Fire Engine for Station #3
Priority	High (Priority #1)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$550,000
Project Manager	NFSA Chief
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.24411.49999



	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Equipment	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000


Description (Justification and Explanation)

This project is intended to add an engine at Nikiski Fire Station #3. This engine would increase the response capability to meet the standard set previously at Stations #1 and #2. This would also allow us to move Tanker #3, which is currently being used as the primary pumper at Station #3, into a back up role. When other trucks go out for routine or emergency maintenance, Tanker #3 would be able to take their place. This keeps our response capability at the high standard we set for our community. Without this new engine any truck requiring maintenance would place the respective station with an inability to respond to a fire or rescue appropriately.

Impact on Annual Operating Budget

Operating	\$ 5,000
Capital Outlay	-
Other	-
Total	\$ 5,000

Bear Creek Fire Service Area Capital Improvement Project

Project Name	Tanker Replacement	
Priority	High	
Department - Service Area	Bear Creek Fire Service Area	
Total Funding	\$500,000	
Project Manager	BC Chief	
Project Location	Bear Creek Fire Service Area	
Funding Source/ Project Number	Local 442.51210.24421.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	500,000	-	-	-	-	500,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Description (Justification and Explanation)

Bear Creek Fire Service Area has a need to replace our 38-year-old Ford Tanker and associated equipment. It has a manual transmission, a 2,000-gallon carrying capacity, and a 500-gpm pump. The replacement of this tanker will standardize Bear Creek Fire's Tanker fleet, providing an automatic transmission, a 3,000-gallon carrying capacity, and a 1,000-gpm pump. The anticipated replacement value of a tanker in 40 years would be approximately \$650,000. Bear Creek annually allocates \$11,250 transferred to the Capital Projects fund for this tanker replacement. To meet the \$650,000 replacement in 40 years, an additional \$5,000 will be transferred to Capital Projects annually for a total of \$16,250. Bear Creek intends to surplus the existing tanker upon replacement.

Impact on Annual Operating Budget

Personnel	\$ -	The transfers to the Capital Projects Fund will increase by \$5,000 annually to compensate for the anticipated replacement cost in FY64.
Operating	5,000	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ 5,000	

Central Emergency Services Capital Improvement Project

Project Name	Fire Training Live Burn Buildings/Props	  
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$150,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local 443.51610.24461.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	150,000	-	-	300,000	-	450,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 150,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 450,000


Description (Justification and Explanation)

Live fire props are needed for maintaining required entry level training for volunteer and full-time firefighters for safety and OSHA compliance. These trainings are required multiple times throughout the year, and must be done in all-season environments. The training props improve safety by having manual "Kill" switches to cut fuel supply during operations immediately, turning the fire "off". Another key feature is by having a pressurized fuel system, it improves the pace of the evolution by speeding up re-ignition and maximizing training repetitions. This allows less down-time and puts crews back in-service reducing personnel costs associated with training.

Impact on Annual Operating Budget

Personnel	\$ -	There will be on-going costs for propane, and preventive maintenance for the props.
Operating	1,000	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ 1,000	

Kachemak Emergency Services Capital Improvement Project

Project Name	Command/Rapid Intervention Sprinter Vehicle with Snow Plow	
Priority	High	
Department - Service Area	KESA	
Total Funding	\$80,000	
Project Manager	KESA Chief	
Project Location	KESA Homer	
Funding Source/ Project Number	Local 446.51810.24481.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	80,000	-	-	-	-	80,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Description (Justification and Explanation)

KESA has been squeezing the last life out of this very old 2010 Chevy Suburban which has been an emergency response vehicle for our Sprinter Program. This gets a high-level medic to the scene to start aid while waiting for the ambulance to arrive from long drive-times.

This vehicle is critical to our operation, but the costs of operating it and the repair time is no longer sustainable.

Impact on Annual Operating Budget

Personnel	\$ (5,000)	Savings in maintenance costs as well as personnel costs for not spending time on repairs
Operating	(3,000)	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ (8,000)	

Kachemak Emergency Services Capital Improvement Project

Project Name	Utility Vehicle with Snow Plow		
Priority	High		
Department - Service Area	KESA		
Total Funding	\$80,000		
Project Manager	KESA Chief		
Project Location	KESA Homer		
Funding Source/ Project Number	Local	446.51810.24482.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	80,000	-	-	-	-	80,000
KPB 2% Admin Fee	-	-	-	-	-	-
Project Management	-	-	-	-	-	-
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Description (Justification and Explanation)						
KESA has been squeezing the last life out of this very old 2008 Ford F350 which is used as a utility rig for snowplowing the stations, running errands, travel to training, and picking up hose at fires, etc.						
This vehicle is critical to our operation, but the costs of operating it and the repair time is no longer sustainable.						
Impact on Annual Operating Budget						
Personnel	\$ (5,000)	Savings in maintenance costs as well as personnel costs for not spending time on repairs				
Operating	(3,000)					
Capital Outlay	-					
Other/Utilities	-					
Total	\$ (8,000)					

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	NPRSA Front Desk and Floor Replacement - Pool Office Area	
Priority	High	
Department - Service Area	North Peninsula Recreation	
Total Funding	\$291,000	
Project Manager	NPR Director/Capital Projects	
Project Location	Nikiski Pool	
Funding Source/ Project Number	Local	459.61110.24451.49999



	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Construction	228,200	-	-	-	-	228,200
KPB 2% Admin Fee	5,800	-	-	-	-	5,800
Project Management	34,000	-	-	-	-	34,000
Total	\$ 291,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000

Description (Justification and Explanation)

The current front desk and flooring in the pool administrative area were installed in 1994 and have endured 30 years of wear and tear. The flooring stretches from the front doors to the locker rooms to the spectator area in the natatorium. This project would take care of updating one of the most heavily trafficked public facilities which sees 30,000+ visitors from all over the peninsula on an annual basis.

Impact on Annual Operating Budget

Personnel	\$ -	This is a one time project and not expected to have a financial impact on the operating budget to subsequent years.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Nikiski Pool Circulation Pumps Replacement
Priority	High
Department - Service Area	North Peninsula Recreation
Total Funding	\$126,000
Project Manager	NPR Director/Capital Projects
Project Location	Nikiski Pool
Funding Source/ Project Number	Local 459.61110.24452.49999



	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Construction	99,000	-	-	-	-	99,000
KPB 2% Admin Fee	2,471	-	-	-	-	2,471
Project Management	12,529	-	-	-	-	12,529
Total	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ 126,000

Description (Justification and Explanation)

The main circulation pumps for the pools and spa are reaching the end of their life cycle and need to be replaced prior to failure to prevent service disruptions. This is in line with our goal to address some of the aging critical infrastructure in our facilities.

Impact on Annual Operating Budget

Personnel	\$ -	This is a one time project and not expected to have a financial impact on the operating budget to subsequent years.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Boroughwide Gravel Projects	
Priority	High	
Department - Service Area	Road Service Area	
Total Funding	\$500,000	
Project Manager	Service Area Director	
Project Location	KPB Road Service Area	
Funding Source/ Project Number	Local 434.33950.24GRV.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction/Equipment	500,000	300,000	300,000	300,000	300,000	1,700,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,700,000

Description (Justification and Explanation)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs which extend the life of the road.

Impact on Annual Operating Budget

Personnel	\$ -	
Operating	-	
Capital Outlay	-	
Other	-	
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Boroughwide Bridge Projects	
Priority	High	
Department - Service Area	Road Service Area	
Total Funding	\$300,000	
Project Manager	Service Area Director	
Project Location	KPB Road Service Area	
Funding Source/ Project Number	Local 434.33950.24BRG.49999	

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Design (Engineering)	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 187,500
Construction/Equipment	262,500	262,500	262,500	262,500	262,500	1,312,500
Other (Specify)	-	-	-	-	-	-
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000

Description (Justification and Explanation)

A number of bridges became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address bridge rehabilitation or replacement.

In the early days, there were no established construction standards, yet there were many miles of bridges earmarked for maintenance. Not surprisingly, aging bridges initially taken on by the RSA will require rehabilitation and/or replacement to ensure they are pass-able year round.

Many bridges "grandfathered" into the maintenance system need minor rehabilitation, major rehabilitation, and replacement. Without these improvements, it is a serious challenge for the RSA to keep these bridges safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard bridge is far higher than for bridges meeting borough construction standards.

The RSA will perform a bridge assessment with the assistance of historic state bridge inspections to identify and prioritize rehabilitation/replacement projects for rebuilding and upgrading as many bridges as possible with available funding. These projects range from basic rehabilitation to complete replacement.

Impact on Annual Operating Budget

Personnel	\$ -	
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;"> <div style="border: 1px solid black; padding: 2px;">BEFORE</div>  </div> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 2px;">AFTER</div>  </div> </div>
Priority	High	
Department - Service Area	Road Service Area	
Total Funding	\$150,000	
Project Manager	Purchasing and Contracting	
Project Location	KPB Roads - Areawide	
Funding Source/ Project Number	Local 434.33950.24CIP.49999	

	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Design (Engineering)	\$ 150,000	\$ 300,000	\$ 300,000	\$ 225,000	\$ 225,000	\$ 1,200,000
Construction/Equipment	-	1,300,000	1,300,000	1,375,000	1,375,000	5,350,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 150,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 6,550,000

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 FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

Impact on Annual Operating Budget

Personnel	\$ -	Savings generated due to lower maintenance costs.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
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:

	<u>Page #</u>
Total Internal Service Funds Budget Projection	411
Combined Revenues and Expenses	413
Insurance and Litigation Reserve Fund	414

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.

Health Insurance Reserve Fund	426
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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.

Equipment Replacement Fund	430
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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 eliminates the substantial impact such purchases would otherwise have on annual operating budgets.

Total Internal Service Funds - Budget Projection

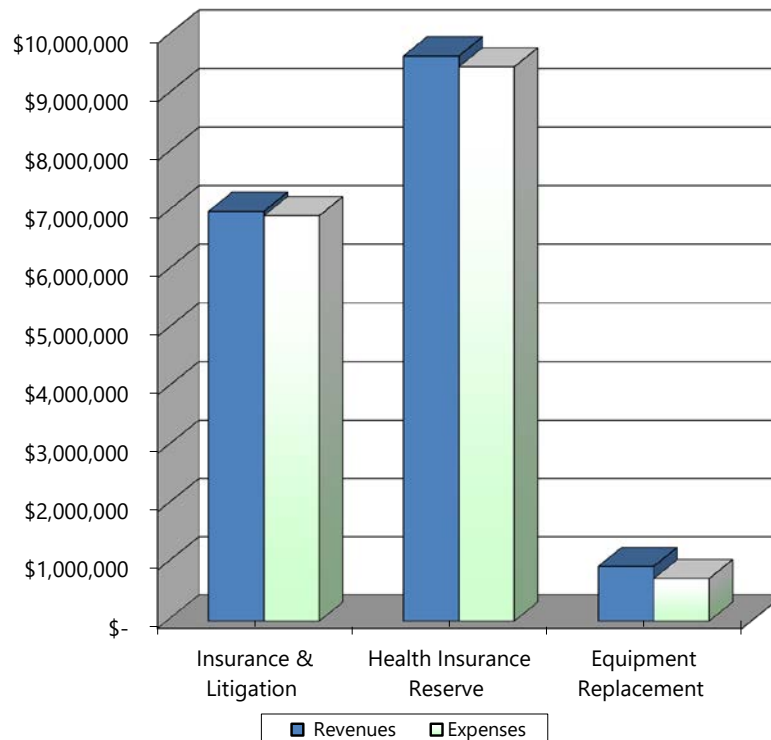
Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Revenues:								
Interest Revenue	\$ 35,610	\$ (316,037)	\$ 125,122	\$ 125,122	\$ 136,008	\$ 138,140	\$ 141,549	\$ 147,524
State Revenues	31,826	19,561	-	-	-	-	-	-
Charges to Other Depts.	11,919,765	12,151,436	14,639,398	14,639,398	16,718,569	17,121,841	17,873,392	18,669,637
Employee Insurance Premiums	843,724	728,564	755,400	755,400	755,400	755,400	755,400	755,400
Sales of Fixed Assets	-	(23,783)	50,000	50,000	-	47,500	45,125	42,869
other revenue	-	3,124	878,185	878,185	939,407	825,378	789,084	761,189
Total Revenues:	12,830,925	12,562,865	15,569,920	15,569,920	17,609,977	18,062,881	18,815,466	19,615,430
Expenses:								
Personnel	524,940	420,234	889,270	889,270	912,148	930,391	948,999	967,979
Supplies	4,097	871	4,700	4,700	3,800	3,876	3,954	4,033
Services	13,418,236	11,560,745	14,951,038	15,506,288	16,223,865	16,880,199	17,508,165	18,143,669
Capital Outlay	4,379	32,238	10,526	10,526	1,405	1,419	1,433	1,447
Interdepartmental Charges	-	(1,077)	-	-	-	-	-	-
Total Expenses:	13,951,652	12,014,088	15,855,534	16,410,784	17,141,218	17,815,885	18,462,551	19,117,128
Total Expenses and Operating Transfers	13,951,652	12,013,011	15,855,534	16,410,784	17,141,218	17,815,885	18,462,551	19,117,128
Net Results From Operations	(1,120,727)	549,854	(285,614)	(840,864)	468,759	246,996	352,915	498,302
Beginning Retained Earnings	13,324,369	12,203,642	12,753,496	12,753,496	11,912,632	12,381,391	12,628,387	12,981,302
Ending Retained Earnings	<u>\$ 12,203,642</u>	<u>\$ 12,753,496</u>	<u>\$ 12,467,882</u>	<u>\$ 11,912,632</u>	<u>\$ 12,381,391</u>	<u>\$ 12,628,387</u>	<u>\$ 12,981,302</u>	<u>\$ 13,479,604</u>

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**Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2024**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 69,726	\$ -	\$ 66,282	\$ 136,008
Charges To Other Depts	6,940,000	8,905,444	873,125	16,718,569
Miscellaneous Revenue	-	755,400	-	755,400
Total Revenues	\$ 7,009,726	\$ 9,660,844	\$ 939,407	\$ 17,609,977
<u>Expenses</u>				
Personnel	912,148	-	-	912,148
Supplies	3,800	-	-	3,800
Services	6,018,905	9,474,960	730,000	16,223,865
Capital Outlay	1,405	-	-	1,405
Total Expenses	6,936,258	9,474,960	730,000	17,141,218
Total Expenses and Operating Transfers	6,936,258	9,474,960	730,000	17,141,218
Net Results From Operations	73,468	185,884	209,407	468,759
Beginning Retained Earnings	3,486,278	3,123,812	5,302,542	11,912,632
Ending Retained Earnings	\$ 3,559,746	\$ 3,309,696	\$ 5,511,949	\$ 12,381,391

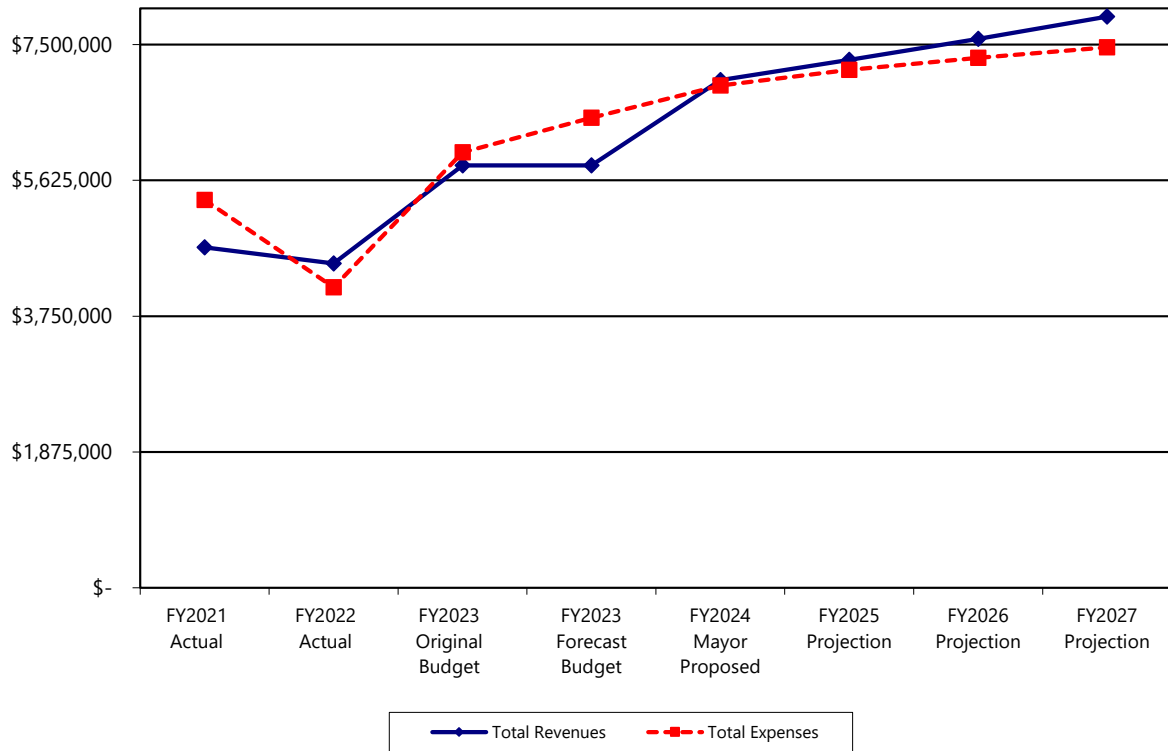
Revenues & Expenses



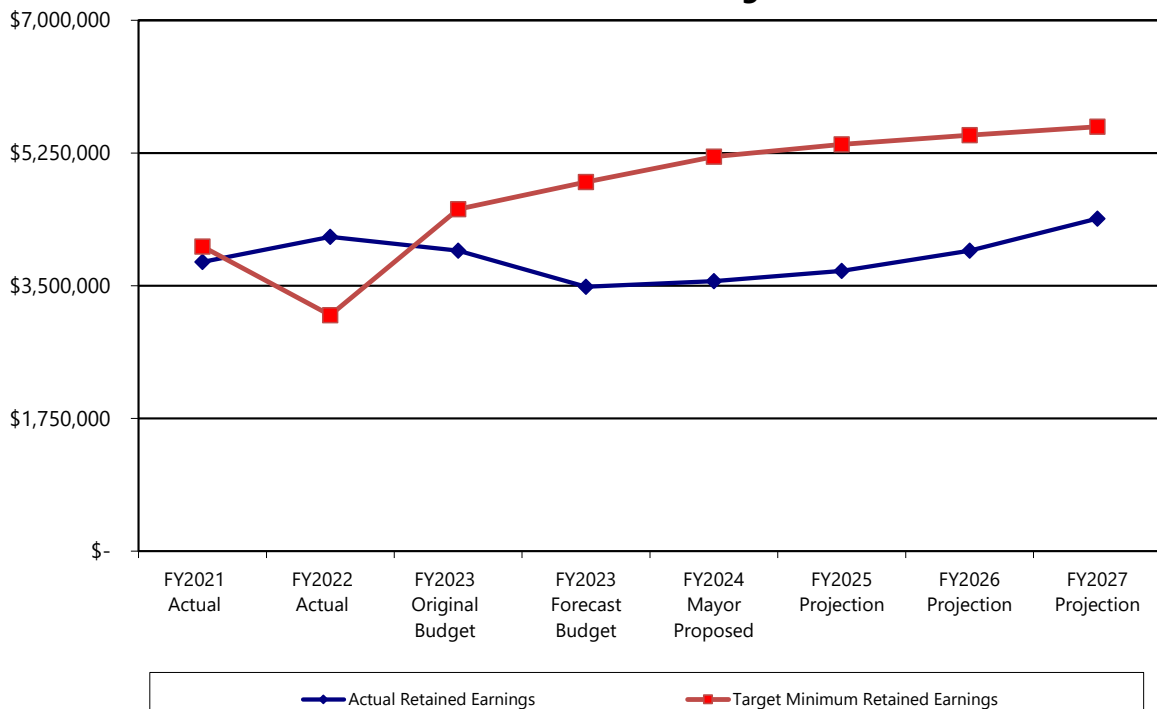
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 16,065	\$ (179,180)	\$ 57,755	\$ 57,755	\$ 69,726	\$ 71,195	\$ 73,935	\$ 79,234
State Revenues	31,826	19,561	-	-	-	-	-	-
Federal Revenue	-	3,124	-	-	-	-	-	-
Charges to Other Depts.	4,652,940	4,634,568	5,774,000	5,774,000	6,940,000	7,217,600	7,506,304	7,806,556
Total Revenues:	4,700,831	4,478,073	5,831,755	5,831,755	7,009,726	7,288,795	7,580,239	7,885,790
Expenses:								
Personnel	524,940	420,234	889,270	889,270	912,148	930,391	948,999	967,979
Supplies	4,097	871	4,700	4,700	3,800	3,876	3,954	4,033
Services	4,821,737	3,696,990	5,109,098	5,584,348	6,018,905	6,216,091	6,360,930	6,488,148
Capital Outlay	4,379	32,238	10,526	10,526	1,405	1,419	1,433	1,447
Interdepartmental Charges	-	(1,077)	-	-	-	-	-	-
Total Expenses:	5,355,153	4,149,256	6,013,594	6,488,844	6,936,258	7,151,777	7,315,316	7,461,607
Net Results From Operations	(654,322)	328,817	(181,839)	(657,089)	73,468	137,018	264,923	424,183
Beginning Retained Earnings	4,468,872	3,814,550	4,143,367	4,143,367	3,486,278	3,559,746	3,696,764	3,961,687
Ending Retained Earnings	\$ 3,814,550	\$ 4,143,367	\$ 3,961,528	\$ 3,486,278	\$ 3,559,746	\$ 3,696,764	\$ 3,961,687	\$ 4,385,870

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 Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District's (KPBSD) assets by identifying, analyzing and mitigating against the consequences of accidental losses and 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 Department coordinates the insurance program for the KPB and KPBSD, manages Workers' Compensation claims, and consults with the KPB, Service Areas, and the KPBSD on loss prevention, safety, and environmental compliance programs.

Major Long Term Issues and Concerns:

- Insurance market conditions and statutory/regulatory changes will continue to present challenges for insurance procurement and funding claim reserves.
- Employee retention issues may be creating long-term financial impacts (direct or indirect) which may be reflected in claim costs or frequency.
- Changes in employee benefits may be driving increases in workers' comp claims across both the KPB&SD.

FY2023 Accomplishments

- Fully staffed the Risk Management team for the first time in several years and hired two additional positions to help support ongoing initiatives.
- Updated the KPB Borough Admin Building (BAB) Emergency Action Plan including additional training and implementation of quarterly drills.
- Began the systematic implementation of Risk-related policies, procedures and guidelines (PP&G) across the Borough which included gathering all current and historical PP&G and housing them in one document library.
- Defined Risk Management's Key Performance Indicators.
- The Director's Safety Committee was reformed as the Leadership Steering Committee.
- Offered additional classroom-based training opportunities for several departments – this will become an ongoing initiative rather than an annual accomplishment.
- Improved Risk Management's New-Employee Orientation (NEO) process with flexible scheduling for Directors, adding Zoom Orientation sessions, and updating the Orientation materials.

FY2024 New Initiatives:

- Expand the use and effectiveness of Risk Management's EHS software to include the assignment of action items to department supervisors, add annually recurring inspections for any department with that need, and improve the facility and equipment schedules' functionality.
- Develop a KPB Facility Use Application process to improve public use of Borough-owned facilities.
- Establish goals and expectations for leadership engagement through a Management by Walking Around (MBWA) program.

Performance Measures

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Proposed
Staffing History	4	4	6	6

	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Number of Insurance Policies Purchased	16	14	15	15
Number of Insurance Certificates Reviewed	346	351	256	259
Number of Contracts Reviewed for Insurance Purposes	354	429	553	522
Loss Control Incentive Program (LCIP) Inspection	202	202	114	226
Tax Foreclosure Environmental Reviews	100	100	93	86

Kenai Peninsula Borough

Budget Detail

Fund 700

Department 11234 - Risk Management - Administration

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 287,372	\$ 230,498	\$ 492,239	\$ 492,239	\$ 524,260	\$ 32,021	6.51%
40130	Overtime Wages	-	48	2,182	2,182	-	(2,182)	-100.00%
40210	FICA	24,396	18,712	42,646	42,646	46,580	3,934	9.22%
40221	PERS	96,751	72,817	109,996	109,996	116,634	6,638	6.03%
40321	Health Insurance	75,648	63,543	190,800	190,800	166,300	(24,500)	-12.84%
40322	Life Insurance	430	344	743	743	788	45	6.06%
40410	Leave	34,280	25,604	50,664	50,664	57,586	6,922	13.66%
40511	Other Benefits	6,063	8,668	-	-	-	-	-
Total: Personnel		524,940	420,234	889,270	889,270	912,148	22,878	2.57%
Supplies								
42120	Computer Software	-	-	900	900	-	(900)	-100.00%
42210	Operating Supplies	1,774	460	1,500	1,500	1,500	-	0.00%
42250	Uniforms	-	316	500	500	500	-	0.00%
42263	Training Supplies	493	95	-	-	-	-	-
42310	Repair/Maintenance Supplies	43	-	300	300	300	-	0.00%
42410	Small Tools & Minor Equipment	1,787	-	1,500	1,500	1,500	-	0.00%
Total: Supplies		4,097	871	4,700	4,700	3,800	(900)	-19.15%
Services								
43011	Contractual Services	78,206	108,651	117,725	117,725	117,725	-	0.00%
43019	Software Licensing	25,700	679	1,038	1,038	1,050	12	1.16%
43110	Communications	3,897	3,188	4,800	4,800	4,800	-	0.00%
43140	Postage & Freight	57	42	100	100	100	-	0.00%
43210	Transportation/Subsistence	2,544	2,398	21,185	21,185	16,052	(5,133)	-24.23%
43220	Car Allowance	9,191	5,789	18,000	18,000	18,000	-	0.00%
43260	Training	457	-	3,280	3,280	1,000	(2,280)	-69.51%
43310	Advertising	-	-	300	300	300	-	0.00%
43410	Printing	42	-	60	60	60	-	0.00%
43510	Insurance/Litigation Fund Premiums	15,687	11,848	12,117	12,117	27,761	15,644	129.11%
43610	Utilities	2,312	2,458	7,213	7,213	7,715	502	6.96%
43720	Equipment Maintenance	447	53	800	800	800	-	0.00%
43810	Rents and Operating Leases	-	-	-	-	27,600	27,600	-
43916	Equipment Depreciation	6,529	6,529	-	-	-	-	-
43920	Dues and Subscriptions	4,217	4,867	5,428	5,428	6,938	1,510	27.82%
Total: Services		149,286	146,502	192,046	192,046	229,901	37,855	19.71%
Capital Outlay								
48525	Major Computer Software	-	27,781	-	-	-	-	-
48710	Minor Office Equipment	2,592	4,457	3,476	3,476	1,000	(2,476)	-71.23%
48720	Minor Office Furniture	169	-	7,050	7,050	-	(7,050)	-100.00%
48740	Minor Office Furniture	1,618	-	-	-	-	-	-
Total: Capital Outlay		4,379	32,238	10,526	10,526	1,000	(9,526)	-90.50%
Interdepartmental Charges								
60000	Charge (To) From Other Depts	(682,702)	(599,845)	(1,096,542)	(1,096,542)	(1,146,849)	(50,307)	-
Total: Interdepartmental Charges		(682,702)	(599,845)	(1,096,542)	(1,096,542)	(1,146,849)	(50,307)	-
Department Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Claims Manager, Safety Manager & Specialist, Environmental Manager, and an Administrative Assistant.

43011 Contractual Services. Marsh and McLennan (\$68,500), Intellex EHS software (\$25,700), MSDS online program (\$11,225), SPCC plan update (\$5,000), and other small contracts (\$7,300).

43210 Transportation/Subsistence. Travel to facilities for site visits, safety audits, tank inspections and continued education for all members of Risk.

43260 Training. Regulatory training materials, BCSP CSP training and materials, and ARM training and materials.

48710 Rents and Operating Leases. New temporary office space leased for Risk staff (\$27,600).

48710 Minor Office Equipment. Purchase one (1) standard desktop (\$1,000).

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.

Fund 700	Department Function
Dept 11236	Risk Management
	Workers' Compensation

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.

Mission

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.

Major Long Term Issues and Concerns:

- Increasing cost of claims primarily due to the high cost of medical treatment and litigation in the State of Alaska.
- An aging workforce and the associated risks both at the KPB and KPBSD.

- Expansion of presumptive disability statutes continue to impact risk avoidance for emergency services organizations.

FY2023 Accomplishments

- Implemented 5-Whys iterative investigation technique to explore cause-and-effect relationships and root causes.
- Identified gaps in the current workers' compensation process and updated and defined departmental roles and responsibilities to prevent recurrence of errors.
- Requested collaborative OSHA consultations to evaluate several KPB&SD locations which included the mitigations of hazards identified at those sites.
- Adjusted annual safety training timeframes to accommodate departmental workloads while still meeting regulator and insurance requirements.
- Worked with the Employee Safety Committee to simplify the SOAR BBS Program training and related materials.

FY2024 New Initiatives:

- Identify the scope and approach to an organization-wide Job Hazard Analysis (JHA) process and begin a systematic implementation.
- Work with KPB&SD Human Resources Departments to review and revise the Return-to-Work Program and create modified duty opportunities for injured employees.

Performance Measures

	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Estimated
Total Incidents for the KPB	38	27	34	30
Total Incidents for the KPBSD	72	71	117	97
Total Incidents for Year (KPB & KPBSD)	110	98	151	127
Number of No Treatment Incidents	65	50	60	59
Number of First Aid Treatment Incidents	10	5	59	39
Number of Recordable Incidents	35	43	32	29

	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Estimated
KPB Total Recordable Incident Rate (TRIR)	6.05	4.17	2.57	2.59
KPBSD Total Recordable Incident Rate (TRIR)	2.18	3.46	2.75	2.89

	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Estimated
KPB Days Away, Restricted or Transferred (DART)	2.35	3.21	1.93	1.61
KPBSD Days Away, Restricted or Transferred (DART)	1.26	2.30	1.94	2.18

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11236 - Risk Management - Workers' Compensation

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services								
43210	Transportation/Subsistence	\$ -	\$ -	\$ 2,020	\$ 2,020	\$ 4,392	\$ 2,372	117.43%
43260	Training	-	100	230	230	460	230	100.00%
43508	Workers' Compensation	618,651	709,019	768,770	768,770	748,790	(19,980)	-2.60%
43530	Disability Coverage	7,159	7,158	7,875	7,875	7,875	-	0.00%
43999	Contingency (Claim Reserves)	2,380,584	631,618	1,303,000	1,303,000	1,809,858	506,858	38.90%
Total: Services		3,006,394	1,347,895	2,081,895	2,081,895	2,571,375	489,480	23.51%
Capital Outlay								
48720	Minor Office Furniture	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	341,351	299,384	548,271	548,271	573,424	25,153	4.59%
Total: Interdepartmental Charges		341,351	299,384	548,271	548,271	573,424	25,153	4.59%
Department Total		\$ 3,347,745	\$ 1,647,279	\$ 2,630,166	\$ 2,630,166	\$ 3,144,799	\$ 514,633	19.57%

Line-Item Explanations

43210 Transportation/Subsistence. Travel to AMLJIA's Quarterly Claims Reviews, AMLJIA's PERMS conference, and Alaska Bar Association's Annual Workers' Comp Case Review.

43260 Training. Alaska Bar Association's Annual Workers' Comp Case Review.

43508 Workers' Compensation. Estimated cost of premium (\$708,343) and anticipated payroll audit for both the KPB and KPBSD (\$40,447).

43530 Disability Coverage. Renewal for supplemental Volunteer Fire Fighters Disability premium.

43999 Contingency (Claim Reserves). To cover estimated costs of self-insured losses for workers' compensation. Estimate based on a 5-year average of actual 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 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

- Aging properties throughout the Borough resulting in increased frequency and cost of repairs to integral systems such as fire suppression, HVAC, and security.
- Drastic and continuous increases to appraisal amounts as well as replacement costs.
- Efficient and accurate management of facilities across the KPB and KPBSD including purchasing, inspections, maintenance, remodels, appraisals, etc.

FY2023 Accomplishments

- Developed the framework for migrating the Risk Allocation Worksheet to a multi-user process. This includes the identification of several processes that will be implemented in FY2024.
- Worked with the Maintenance Department to minimize unnecessary administrative expenses and delays for windshield replacements by removing Risk Management from the process. This will be implemented in FY2024.

FY2024 New Initiatives

- Develop an equipment-related Management of Change (MOC) Process for both the KPB & KPBSD.
- Work with the Facilities Management Committee to develop a facilities Management of Change (MOC) Process.
- Work with Maintenance to develop a major maintenance and capital improvement project (MM/CIP) walkthrough process for Borough-operated facilities similar to the District's current process.

Performance Measures

	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Total Number of Claims	27	25	26	28
Average Claim Cost (Including Auto, Property & Vandalism)	\$2,860	\$8,572	\$7,215	\$6,903

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11237 - Risk Management - Property

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43511	Fire and Extended Coverage	\$ 774,555	\$ 1,160,716	\$ 1,337,856	\$ 1,337,856	\$ 1,528,835	\$ 190,979	14.28%
43999	Contingency (Claim Reserves)	127,844	45,941	221,215	221,215	193,278	(27,937)	-12.63%
	Total: Services	902,399	1,206,657	1,559,071	1,559,071	1,722,113	163,042	10.46%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	136,540	119,754	328,963	328,963	229,370	(99,593)	-30.27%
	Total: Interdepartmental Charges	136,540	119,754	328,963	328,963	229,370	(99,593)	-30.27%
Department Total		<u>\$ 1,038,939</u>	<u>\$ 1,326,411</u>	<u>\$ 1,888,034</u>	<u>\$ 1,888,034</u>	<u>\$ 1,951,483</u>	<u>\$ 63,449</u>	<u>3.36%</u>

Line-Item Explanations

43511 Fire & Extended Coverage. Estimated cost for property, auto, and equipment breakdown (boiler and machinery) premiums including potential increases. Covers KPBSD, KPB, and Service Area buildings and vehicles.

43999 Contingency (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.

Fund 700	Department Function
Dept 11238	Risk Management
	Liability

Program Description

Administered by the Risk Management Department, the liability insurance program covers the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District (KPBSD) for risks imposed by lawsuits and other similar claims.

Major Long-Term Issues and Concerns:

- The KPB and KPBSD's exposures, loss ratio, and overall costs continue to present challenges in securing reasonably priced excess insurance.
- Increased litigation costs for exceedingly more complex claims continue to trend.
- A continuous increase in claims submitted through the Public Loss Claims process.

FY2023 Accomplishments:

- Reviewed the Public Loss Claim process and developed an outline for process improvements including setting new internal procedures within Risk Management.
- Update the Claims Manager job description and filled the position.
- Developed a Personal Property Policy to address accidental losses or damages to employees' personal property in the workplace.

FY2024 New Initiatives:

- Finalize the Public Loss Claim process procedures through the development of Risk Management policy, procedures, and guidelines.
- Update the Video Surveillance Policy to standardize access guidelines, access authority routing, and internal/external requests for surveillance footage.
- Develop Risk Management Committee recommendations to limit or mitigate reoccurrence of prior liability claims.

Performance Measures:

Key Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimated
Total Number of Claims	6	4	14	8
Average Claim Cost (liability only)	\$46,432	\$36,397	\$59,100	\$69,641

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11238 - Risk Management - Liability

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services								
43515	CGL Excess Liability	\$ 614,325	\$ 633,572	\$ 783,344	\$ 783,344	\$ 792,507	\$ 9,163	1.17%
43519	Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520	Employee Bond	350	150	650	650	650	-	0.00%
43521	Other Bonds	405	480	520	520	520	-	0.00%
43525	Travel Accident Coverage	-	400	7,159	7,159	7,800	641	8.95%
43528	Aviation Liability	21,161	20,878	29,036	29,036	32,119	3,083	10.62%
43529	Other Miscellaneous Coverage	68,473	81,205	100,233	100,233	97,757	(2,476)	-2.47%
43999	Contingency (Claim Reserves)	58,944	259,251	352,144	827,394	557,128	204,984	58.21%
Total: Services		763,658	995,936	1,276,086	1,751,336	1,491,481	215,395	16.88%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	204,811	179,630	219,308	219,308	344,055	124,747	56.88%
Total: Interdepartmental Charges		204,811	179,630	219,308	219,308	344,055	124,747	56.88%
Department Total		\$ 968,469	\$ 1,175,566	\$ 1,495,394	\$ 1,970,644	\$ 1,835,536	\$ 340,142	17.26%

Line-Item Explanations

43515 CGL Excess Liability. Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

43519 Finance Officer Bond. Cost of bonds for KPB&SD fiduciary officials, as required by State statutes.

43520 Employee Bond. Blanket fidelity bond for public employees.

43521 Other Bonds. Costs for State of Alaska Notary Bond fees.

43525 Travel Accident Insurance. Cost of the renewed Travel Accident Insurance Policy.

43528 Aviation Liability. Cost of liability insurance while traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Includes costs for pollution liability, storage tank liability, professional medical liability, mobile equipment, and unmaned aircraft liability policies.

43999 Contingency (Claim Reserves). To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual liability losses and rate increase in claims filed.

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

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 287,372	\$ 230,498	\$ 492,239	\$ 492,239	\$ 524,260	\$ 32,021	6.51%
40130	Overtime Wages	-	48	2,182	2,182	-	(2,182)	-100.00%
40210	FICA	24,396	18,712	42,646	42,646	46,580	3,934	9.22%
40221	PERS	96,751	72,817	109,996	109,996	116,634	6,638	6.03%
40321	Health Insurance	75,648	63,543	190,800	190,800	166,300	(24,500)	-12.84%
40322	Life Insurance	430	344	743	743	788	45	6.06%
40410	Leave	34,280	25,604	50,664	50,664	57,586	6,922	13.66%
40511	Other Benefits	6,063	8,668	-	-	-	-	-
Total: Personnel		524,940	420,234	889,270	889,270	912,148	22,878	2.57%
Supplies								
42120	Computer Software	-	-	900	900	-	(900)	-100.00%
42210	Operating Supplies	1,774	460	1,500	1,500	1,500	-	0.00%
42250	Uniforms	-	316	500	500	500	-	0.00%
42263	Training Supplies	493	95	-	-	-	-	-
42310	Repair/Maintenance Supplies	43	-	300	300	300	-	0.00%
42410	Small Tools & Minor Equipment	1,787	-	1,500	1,500	1,500	-	0.00%
Total: Supplies		4,097	871	4,700	4,700	3,800	(900)	-19.15%
Services								
43011	Contractual Services	78,206	108,651	117,725	117,725	117,725	-	0.00%
43019	Software Licensing	25,700	679	1,038	1,038	1,050	12	1.16%
43110	Communications	3,897	3,188	4,800	4,800	4,800	-	0.00%
43140	Postage	57	42	100	100	100	-	0.00%
43210	Transportation/Subsistence	2,544	2,398	23,205	23,205	23,379	174	0.75%
43220	Car Allowance	9,191	5,789	18,000	18,000	18,000	-	0.00%
43260	Training	457	100	3,510	3,510	2,560	(950)	-27.07%
43310	Advertising	-	-	300	300	300	-	0.00%
43410	Printing	42	-	60	60	60	-	0.00%
43508	Workers' Compensation	618,651	709,019	768,770	768,770	748,790	(19,980)	-2.60%
43510	Insurance/Litigation Fund Premiums	15,687	11,848	12,117	12,117	27,761	15,644	129.11%
43511	Fire and Extended Coverage	774,555	1,160,716	1,337,856	1,337,856	1,528,835	190,979	14.28%
43515	CGL Excess Liability	614,325	633,572	783,344	783,344	792,507	9,163	1.17%
43519	Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520	Employee Bond	350	150	650	650	650	-	0.00%
43521	Other Bonds	405	480	520	520	520	-	0.00%
43525	Travel Accident Coverage	-	400	7,159	7,159	7,800	641	8.95%
43528	Aviation Liability	21,161	20,878	29,036	29,036	32,119	3,083	10.62%
43529	Other Miscellaneous Coverage	68,473	81,205	100,233	100,233	97,757	(2,476)	-2.47%
43530	Disability Coverage	7,159	7,158	7,875	7,875	7,875	-	0.00%
43610	Utilities	2,312	2,458	7,213	7,213	7,715	502	6.96%
43720	Equipment Maintenance	447	53	800	800	800	-	0.00%
43810	Rents and Operating Leases	-	-	-	-	27,600	27,600	-
43916	Equipment Depreciation	6,529	6,529	-	-	-	-	-
43920	Dues and Subscriptions	4,217	4,867	5,428	5,428	6,938	1,510	27.82%
43999	Contingency (Claim Reserves)	2,567,372	936,810	1,876,359	2,351,609	2,560,264	683,905	36.45%
Total: Services		4,821,737	3,696,990	5,109,098	5,584,348	6,018,905	909,807	17.81%
Capital Outlay								
48525	Major Computer Software	-	27,781	-	-	-	-	-
48710	Minor Office Equipment	2,592	4,457	3,476	3,476	1,000	(2,476)	-71.23%
48720	Minor Office Furniture	169	-	7,050	7,050	405	(6,645)	-94.26%
48740	Minor Office Furniture	1,618	-	-	-	-	-	-
Total: Capital Outlay		4,379	32,238	10,526	10,526	1,405	(9,121)	-86.65%
Interdepartmental Charges								
60000	Charge (To) From Other Depts.	-	(1,077)	-	-	-	-	-
60004	Mileage Ticket Credits	-	-	-	-	-	-	-
Total: Interdepartmental Charges		-	(1,077)	-	-	-	-	-
Department Total		\$ 5,355,153	\$ 4,149,256	\$ 6,013,594	\$ 6,488,844	\$ 6,936,258	\$ 922,664	15.34%

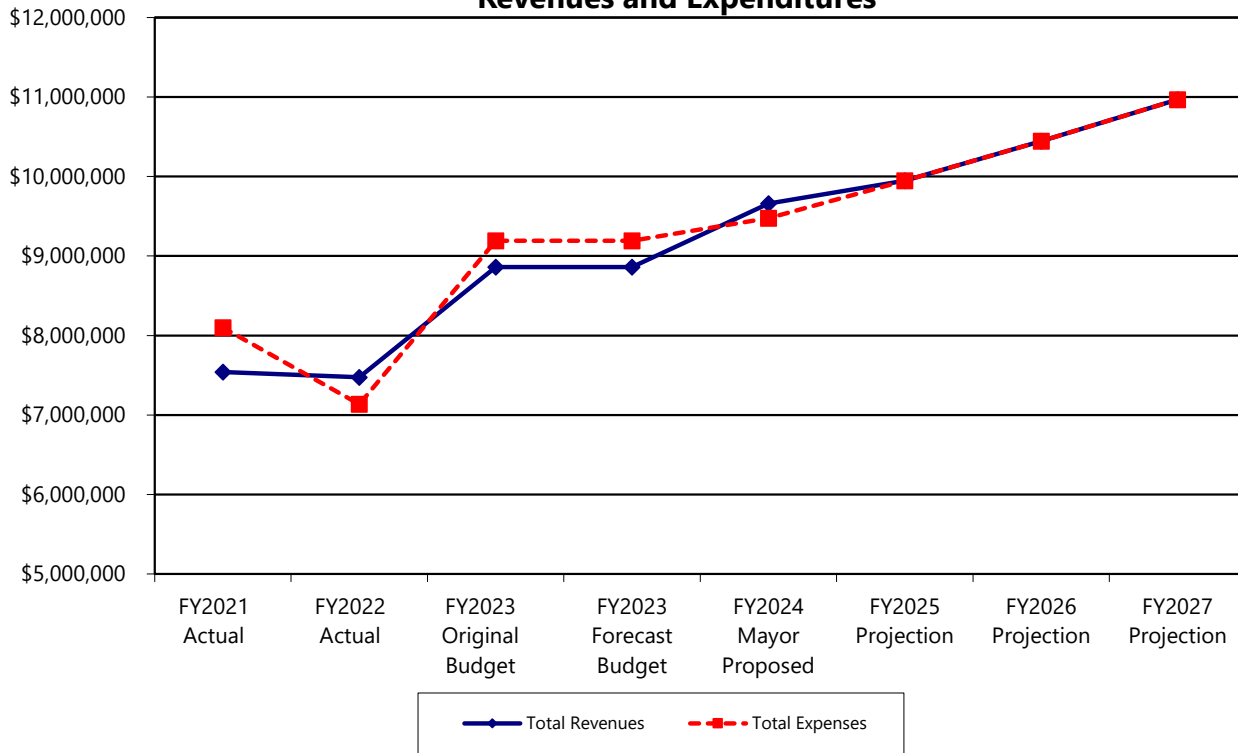
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Fund: 701 Health Insurance Reserve Fund - Budget Projection

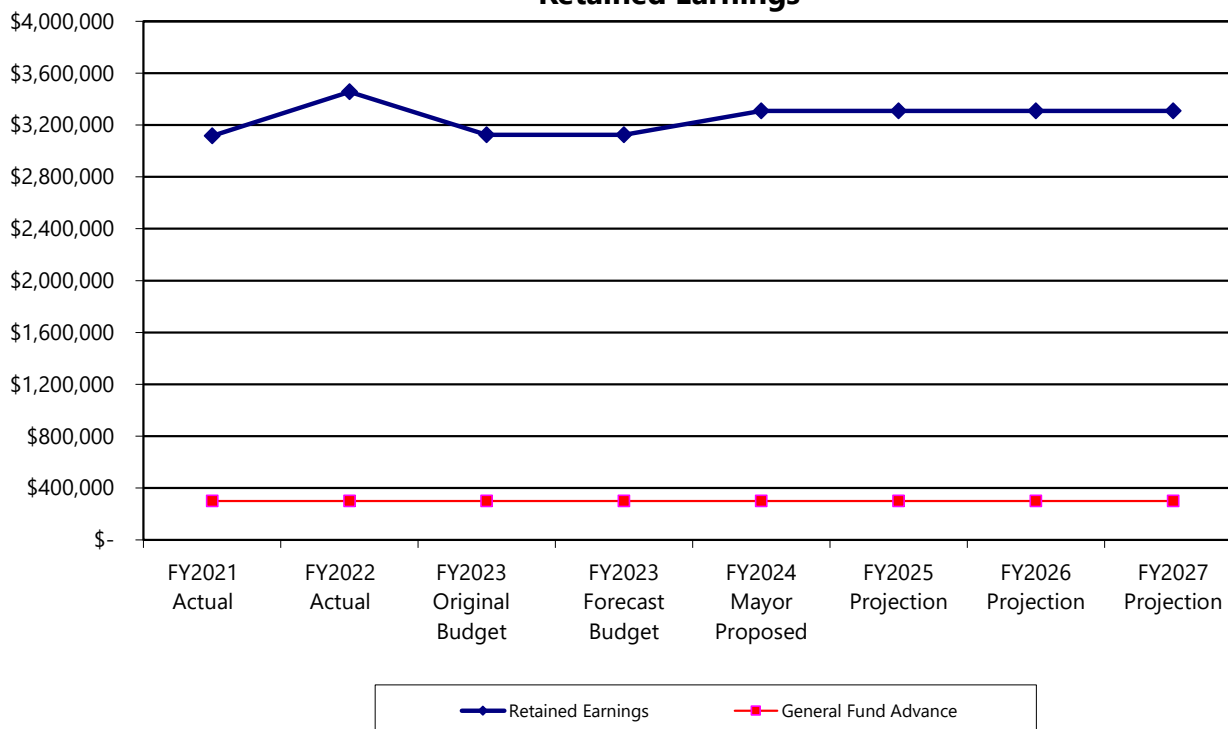
Fund Budget:	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 11,825	\$ (78,445)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	843,724	728,564	755,400	755,400	755,400	755,400	755,400	755,400
Charges From Other Depts	6,684,105	6,824,480	8,104,580	8,104,580	8,905,444	9,193,308	9,690,743	10,213,051
Total Revenues:	7,539,654	7,474,599	8,859,980	8,859,980	9,660,844	9,948,708	10,446,143	10,968,451
Expenses:								
Services	8,097,617	7,134,741	9,191,940	9,191,940	9,474,960	9,948,708	10,446,143	10,968,451
Total Expenses:	8,097,617	7,134,741	9,191,940	9,191,940	9,474,960	9,948,708	10,446,143	10,968,451
Net Results From Operations	(557,963)	339,858	(331,960)	(331,960)	185,884	-	-	-
Beginning Retained Earnings	3,673,877	3,115,914	3,455,772	3,455,772	3,123,812	3,309,696	3,309,696	3,309,696
Ending Retained Earnings *	<u>\$ 3,115,914</u>	<u>\$ 3,455,772</u>	<u>\$ 3,123,812</u>	<u>\$ 3,123,812</u>	<u>\$ 3,309,696</u>	<u>\$ 3,309,696</u>	<u>\$ 3,309,696</u>	<u>\$ 3,309,696</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, federal and state changing compliance issues and administrative requirements.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

FY2023 Accomplishments:

- Held open enrollment in fall 2022, provided online presentations of the plan structure, and options effective January 1, 2023.

FY2024 New Initiatives:

- Increase communications through web portal and other means of communications to employees on improved benefit services and cost savings programs provided through new plan administrator.

Performance Measures:

Priority: 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.

Key Measures	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Projected	FY2024 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,557	\$2,281	\$2,015	\$2,653	\$2,742

**Kenai Peninsula Borough
Budget Detail**

Fund 701

Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services								
43011	Contractual Services	\$ 220,725	\$ 193,111	\$ 304,000	\$ 304,000	\$ 304,000	\$ -	0.00%
43501	Medical/Dental/Vision Coverage	6,259,141	5,434,625	7,380,780	7,380,780	7,663,800	283,020	3.83%
43502	Medical Stop Loss Coverage	810,390	887,365	992,160	992,160	992,160	-	0.00%
43503	Healthcare Savings Account	807,361	619,640	515,000	515,000	515,000	-	0.00%
Total: Services		8,097,617	7,134,741	9,191,940	9,191,940	9,474,960	283,020	3.08%
Department Total		\$ 8,097,617	\$ 7,134,741	\$ 9,191,940	\$ 9,191,940	\$ 9,474,960	\$ 283,020	3.08%

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.

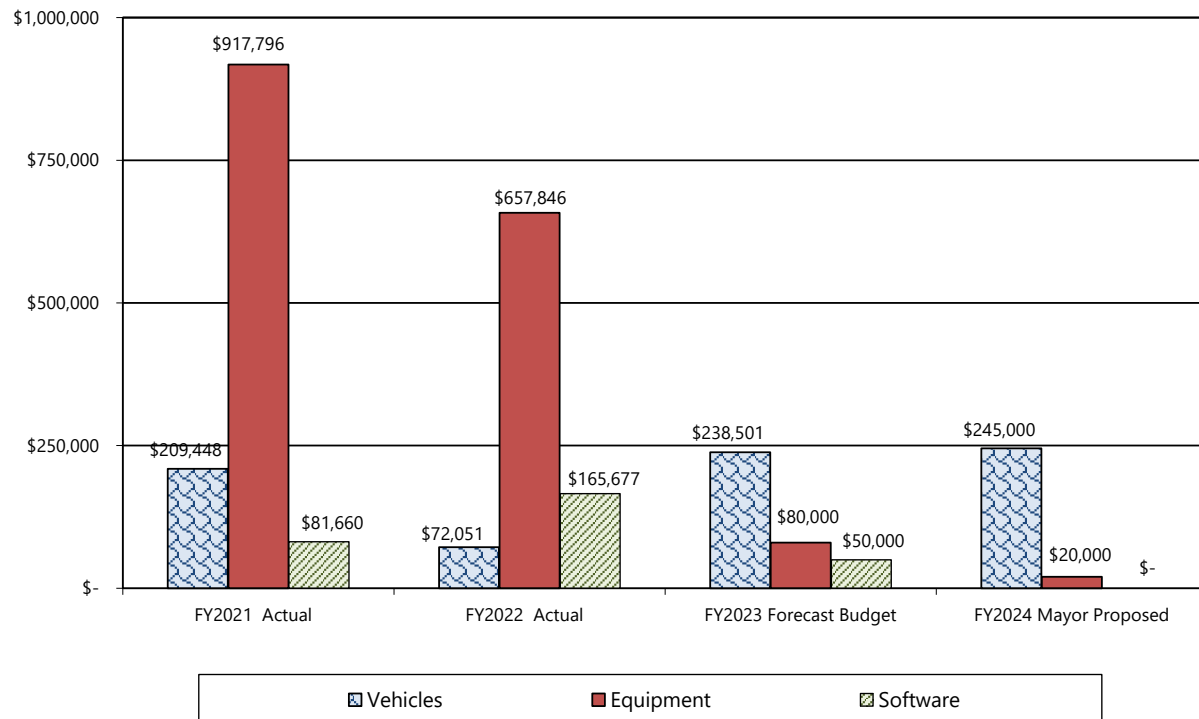
43501 Medical/Dental/Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

Fund Budget:	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	FY2025 Projection	FY2026 Projection	FY2027 Projection
Revenues:								
Interest Revenue	\$ 7,720	\$ (58,412)	\$ 67,367	\$ 67,367	\$ 66,282	\$ 66,945	\$ 67,614	\$ 68,290
Charges from Other Depts.	582,720	692,388	760,818	760,818	873,125	710,933	676,345	650,030
Sale of Fixed Assets	-	(23,783)	50,000	50,000	-	47,500	45,125	42,869
Total Revenues:	590,440	610,193	878,185	878,185	939,407	825,378	789,084	761,189
Expenses								
Services	498,882	729,014	650,000	730,000	730,000	715,400	701,092	687,070
Total Expenses:	498,882	729,014	650,000	730,000	730,000	715,400	701,092	687,070
Total Expenses and Operating Transfers	498,882	729,014	650,000	730,000	730,000	715,400	701,092	687,070
Net Results From Operations	91,558	(118,821)	228,185	148,185	209,407	109,978	87,992	74,119
Beginning Retained Earnings	5,181,620	5,273,178	5,154,357	5,154,357	5,302,542	5,511,949	5,621,927	5,709,919
Ending Retained Earnings	\$ 5,273,178	\$ 5,154,357	\$ 5,382,542	\$ 5,302,542	\$ 5,511,949	\$ 5,621,927	\$ 5,709,919	\$ 5,784,038

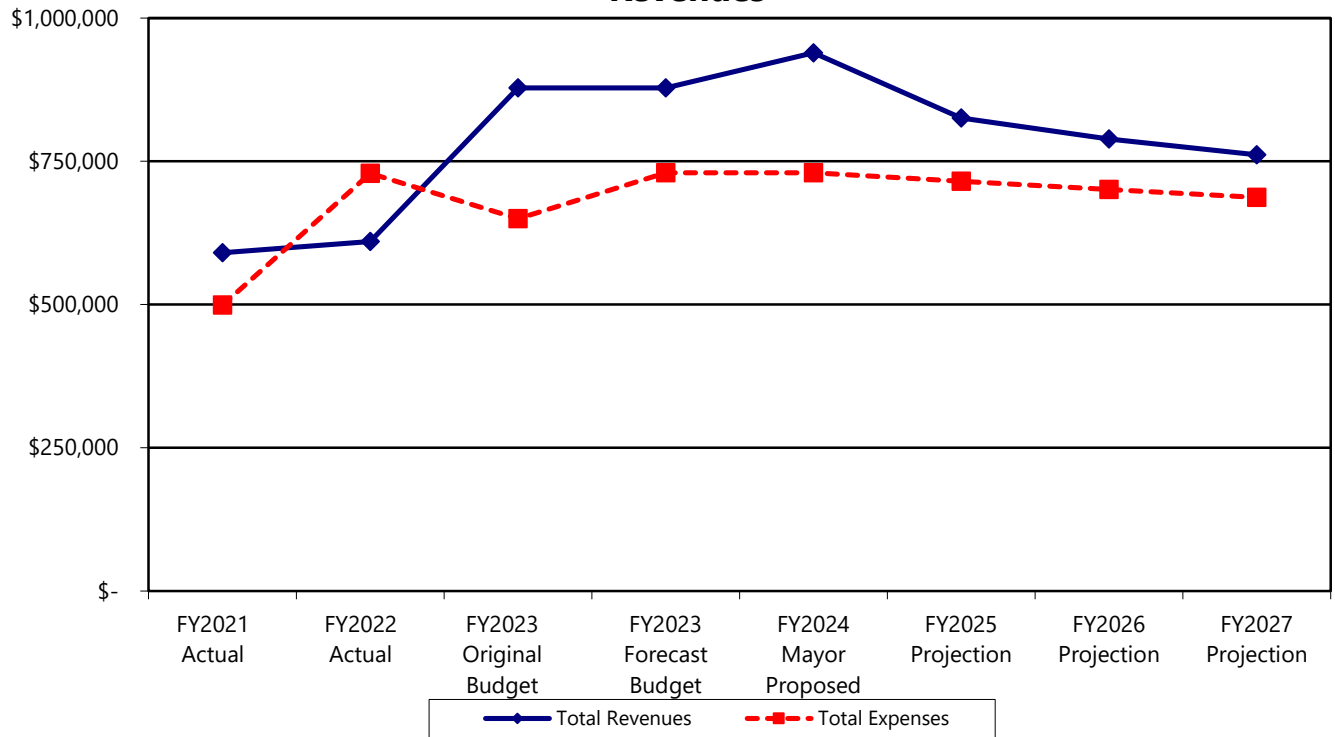
Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 3,161,169	\$ 2,400,147	\$ 2,566,707	\$ 2,566,707	\$ 2,205,208	\$ 1,740,208	\$ 1,574,808	\$ 2,103,716
Retained Earnings committed to unexpended authorized expenses	2,111,414	2,218,031	1,744,563	1,744,563	265,000	550,000	1,230,000	1,105,000
Uncommitted Retained Earnings	\$ 595	\$ 536,179	\$ 1,071,272	\$ 991,272	\$ 3,041,741	\$ 3,331,719	\$ 2,905,111	\$ 2,575,322

Vehicle, Equipment & Software Purchases

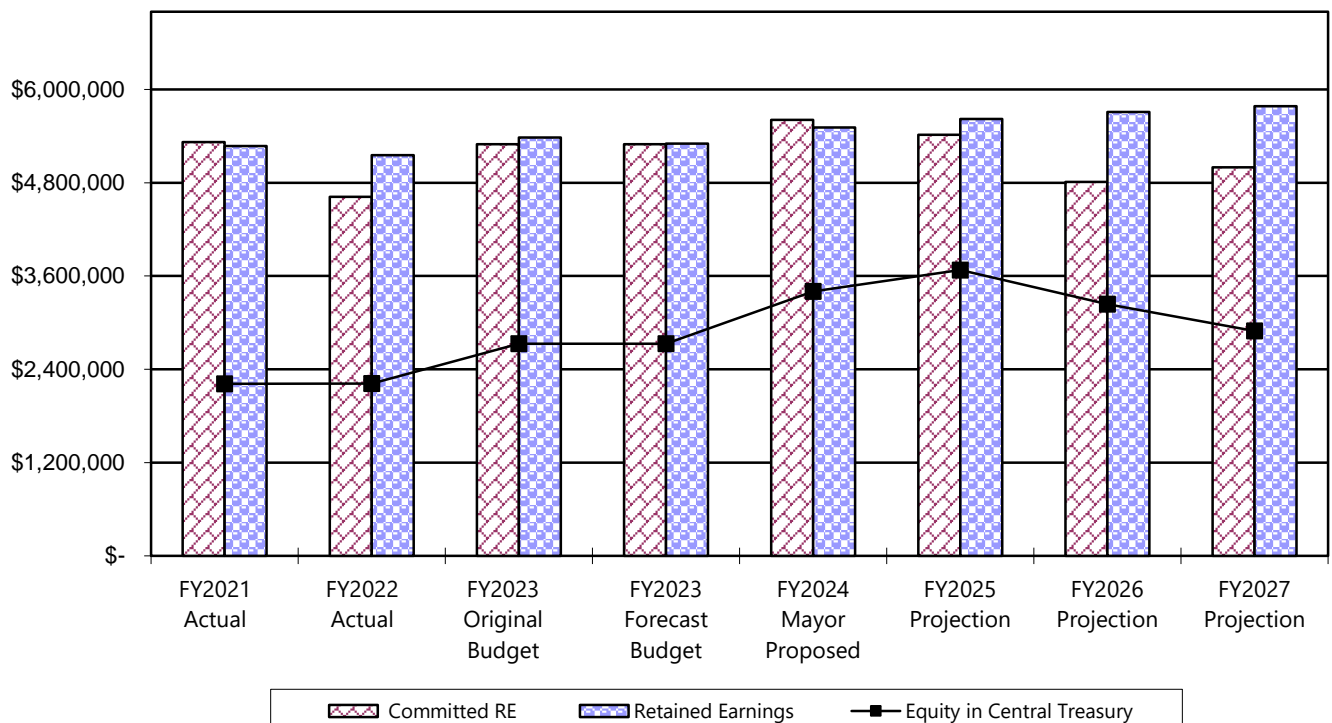


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Equipment Replacement Fund Revenues



Equipment Replacement Fund Retained Earnings



Fund 705	Department Function
Dept 94910	Equipment Replacement Fund
	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.

- FY2023 Accomplishments:**
- Purchase vehicles and equipment for various departments within the borough.

- FY2024 New Initiatives:**
- Purchase vehicles and equipment for various departments within the borough.

Performance Measures:

Priority: 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.

Purchases	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Proposed
Vehicle Purchases	2 / \$209,448	2 / \$72,051	5 / \$238,501	3 / \$135,000
Equipment/Imagery Purchases	8 / \$917,796	3 / \$657,846	4 / \$80,000	1 / \$110,000
Software Purchases	- / \$81,660	- / \$165,677	1 / \$50,000	1 / \$20,000

**Kenai Peninsula Borough
Budget Detail**

Fund 705

Department 94910 - Non-Departmental

		FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Forecast Budget	FY2024 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services								
43916	Equipment Depreciation	\$ 498,882	\$ 729,014	\$ 650,000	\$ 730,000	\$ 730,000	\$ 80,000	10.96%
	Total: Services	498,882	729,014	650,000	730,000	730,000	80,000	10.96%
Department Total		\$ 498,882	\$ 729,014	\$ 650,000	\$ 730,000	\$ 730,000	\$ 80,000	10.96%

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 FY2023 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Maintenance	3	Vehicle/Pickup/Van/Small Tractor	\$ 45,000	\$ 135,000
	1	Boom Truck	110,000	110,000
Human Resources - Print Shop	1	Mail Meter	20,000	20,000
	5			
		Grand Total		\$ 265,000

Appendix

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**Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2023**

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	19.58	20.31	21.05	21.47	21.90	22.34	22.78	23.24	23.70	24.18	24.66	25.15
H	20.95	21.73	22.52	22.97	23.43	23.90	24.38	24.87	25.36	25.87	26.39	26.91
I	22.41	23.25	24.10	24.58	25.07	25.57	26.08	26.61	27.14	27.68	28.23	28.80
J	23.98	24.88	25.78	26.30	26.83	27.36	27.91	28.47	29.04	29.62	30.21	30.81
K	25.66	26.62	27.59	28.14	28.70	29.28	29.86	30.46	31.07	31.69	32.32	32.97
L	27.45	28.49	29.52	30.11	30.71	31.33	31.95	32.59	33.24	33.91	34.59	35.28
M	29.38	30.48	31.59	32.22	32.86	33.52	34.19	34.87	35.57	36.28	37.01	37.75
N	31.43	32.61	33.80	34.47	35.16	35.87	36.58	37.31	38.06	38.82	39.60	40.39
O	33.63	34.90	36.16	36.89	37.62	38.38	39.14	39.93	40.72	41.54	42.37	43.22
P	35.98	37.34	38.69	39.47	40.26	41.06	41.88	42.72	43.57	44.45	45.33	46.24
Q	38.50	39.95	41.40	42.23	43.07	43.94	44.81	45.71	46.62	47.56	48.51	49.48
R	41.20	42.75	44.30	45.18	46.09	47.01	47.95	48.91	49.89	50.88	51.90	52.94
<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	18.02	18.70	19.38	19.77	20.16	20.57	20.98	21.40	21.82	22.26	22.71	23.16
L	19.28	20.01	20.74	21.15	21.57	22.00	22.44	22.89	23.35	23.82	24.29	24.78
M	20.63	21.41	22.19	22.63	23.08	23.54	24.02	24.50	24.99	25.48	25.99	26.51
N	22.08	22.91	23.74	24.21	24.70	25.19	25.70	26.21	26.73	27.27	27.81	28.37
O	23.62	24.51	25.40	25.91	26.43	26.96	27.49	28.04	28.60	29.18	29.76	30.36
P	25.28	26.23	27.18	27.72	28.28	28.84	29.42	30.01	30.61	31.22	31.84	32.48
Q	27.05	28.06	29.08	29.66	30.26	30.86	31.48	32.11	32.75	33.40	34.07	34.75
R	28.94	30.03	31.12	31.74	32.37	33.02	33.68	34.35	35.04	35.74	36.46	37.19

Management

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	65,238	79,953	95,185
2	69,791	85,535	101,831
3	74,654	91,493	108,923
4	79,985	96,997	116,706
5	85,640	104,783	129,040
6	91,616	114,492	138,177
7	98,081	122,631	148,049

Kenai Peninsula Borough

Full-Time Equivalent Employees by Function - FY2024 and Last Ten Fiscal Years

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Change between FY2023 & FY2024	Change between FY2015 & FY2024
Assembly												
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	4.00	4.00	0.00	0.33
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	2.33	2.33	3.00	3.00	0.00	1.17
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	6.00	6.00	7.00	7.00	0.00	1.50
Mayor	6.00	6.00	6.00	5.00	4.50	4.50	4.25	4.25	6.00	6.00	0.00	0.00
Purchasing, Contracting and Capital Projects*	14.00	14.00	10.00	9.00	8.00	8.00	8.00	8.00	9.00	9.00	0.00	-5.00
Office of Emergency Management	4.25	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	-0.25
General Services												
Administration/Human Resources	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.25	5.25	0.00	0.25
Printing/Mail	1.25	1.25	1.25	1.25	1.25	0.75	1.25	1.50	2.00	1.50	-0.50	0.25
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Department Total	7.50	7.50	7.50	7.50	7.50	7.00	7.50	7.75	8.50	8.00	-0.50	0.50
IT	11.50	11.50	11.50	11.50	11.50	11.50	12.00	12.00	12.00	12.00	0.00	0.50
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Finance												
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Financial Services	8.00	8.00	8.00	8.00	7.50	7.50	7.50	7.50	8.00	8.00	0.00	0.00
Property Tax and Collections	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
Department Total	22.00	22.00	22.00	22.00	21.50	21.50	21.50	21.50	22.00	22.00	0.00	0.00
Assessing												
Administration	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	10.00	10.00	0.00	0.00
Appraisal	12.00	12.00	12.00	12.00	14.00	14.00	14.00	12.00	12.00	12.00	0.00	0.00
Department Total	22.00	22.00	22.00	22.00	24.00	24.00	23.00	21.00	22.00	22.00	0.00	0.00
Resource Planning												
Administration	9.00	9.00	9.00	9.00	8.75	8.75	8.00	8.00	8.00	8.00	0.00	-1.00
GIS	4.00	4.00	4.00	4.00	4.00	4.00	3.25	3.25	3.00	3.00	0.00	-1.00
River Center	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	0.00	-1.00
Department Total	18.00	18.00	18.00	18.00	17.75	17.75	15.25	15.25	15.00	15.00	0.00	-3.00
Total General Government	115.75	115.50	111.50	109.50	109.25	108.75	106.50	104.75	110.50	110.00	-0.50	-5.75

*Capital Projects was combined into Purchasing and Contracting in 2016

Kenai Peninsula Borough

Full-Time Equivalent Employees by Function - FY2024 and Last Ten Fiscal Years

Other Funds:		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Change between FY2023 & FY2024	Change between FY2015 & FY2024
School													
Custodial Maintenance		1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Maintenance Department		45.00	45.00	45.00	45.00	44.60	43.50	44.50	45.35	48.75	48.75	0.00	3.75
Department Total		46.25	46.25	46.25	46.25	45.85	44.75	45.75	46.60	50.00	50.00	0.00	3.75
Nikiski Fire Service Area		20.75	21.75	21.75	21.75	21.25	21.00	21.00	25.00	25.00	25.00	0.00	4.25
Bear Creek Fire Service Area		1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	3.00	3.00	0.00	1.50
Western Emergency Service Area ¹		3.50	4.00	4.00	4.00	5.00	5.00	10.00	10.00	10.00	10.00	0.00	6.50
Central Emergency Service Area		41.00	39.00	41.00	41.00	44.00	44.00	44.00	48.00	48.00	49.00	1.00	8.00
Kachemak Emergency Service Area		4.00	4.00	4.00	4.00	5.00	5.00	5.00	7.00	9.00	9.00	0.00	5.00
911 Communication		12.25	12.50	12.50	13.00	13.00	16.00	16.00	23.00	23.00	23.00	0.00	10.75
Seward-Bear Creek Flood Service Area		0.75	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.75	1.75	0.00	1.00
North Peninsula Recreation Service Area		16.70	16.65	16.65	16.65	16.50	16.50	16.50	17.00	16.75	16.75	0.00	0.05
Roads Service Area		8.00	8.00	8.00	8.00	7.40	6.50	6.50	5.90	6.75	6.75	0.00	-1.25
Land Trust		5.00	5.00	5.00	5.00	5.00	5.00	4.75	4.75	6.00	6.00	0.00	1.00
Solid Waste													
Administration		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Central Peninsula Landfill		12.00	12.00	10.50	10.50	10.50	10.50	10.50	11.00	12.00	12.00	0.00	0.00
Homer Baler		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	4.00	0.00	4.00
Department Total		17.00	17.00	15.50	15.50	15.50	15.50	15.50	20.00	21.00	21.00	0.00	4.00
Insurance and Litigation		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	0.00	2.00
Total Other Funds		180.70	180.40	180.90	182.15	186.00	186.75	192.50	214.75	226.25	227.25	1.00	46.55
Total - All Funds		296.45	295.90	292.40	291.65	295.25	295.50	299.00	319.50	336.75	337.25	0.50	40.80

¹ Formerly Anchor Point Fire & Emergency Service Area, change in February 2021

¹ Staffing increased from 5 to 10 per Resolution 2021-010

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2023

Clerk	FY2023 Fee	FY2024 Proposed Fee Change
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	
Flash drive (4GB)	\$3.00	
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	
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 (rates will be adjusted annually based on prior calendar years' annual Anchorage CPI rate)		
Basic Life Support (BLS-NE)	\$353.75	\$382.40
Basic Life Support Emergency (BLS-E)	\$589.58	\$637.34
Advanced Life Support (ALS)	\$471.67	\$509.88
Advanced Life Support (ALS 1)	\$707.50	\$764.81
Advanced Life Support (ALS 2)	\$943.33	\$1,019.74
Mileage	\$12.98	\$14.03
Mileage in excess of 17	\$8.25	\$8.92
Ambulance billing - air transport (if needed)	\$3,633 per hour + fuel charge	\$3,927 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	
Publication fee for Real property tax delinquency	\$5.00	
Publication fee for Personnel property tax delinquency	\$3.00	
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 07/01/2023

Geographic Information (GIS)

8 1/2 x 11 map	\$3.00
11 x 17 map	\$4.00
18 x 24 map	\$12.00
24 x 36 map	\$24.00
34 x 44 map	\$30.00
Digital DVD map books (complete set)	\$30.00
Map books - hardcopy (each)	\$50.00
Street naming/renaming petition	\$300.00
Installation of new street sign & post	\$150.00
Replacement of existing sign	\$80.00
Uniform address sign fee	\$20.00

Land Management

Temporary land use permit application fee	\$200.00
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

Agricultural Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)

Tillable, LCC 3-5	\$15.00 per acre per year
Highly Erodible Fields	\$10.00 per acre per year
Hayland to Rangeland	\$5.00 per acre per year
Managed Forestland	\$2.50 per acre per year
Non-Farmed Sensitive Land	\$1.00 per acre per year
Access Reserves - Ungated	No fee
On-site Materials limited to 1,000 CY	\$3.00 per CY
Barnyard Site	\$25.00 each + \$10.00 per acre per year

Grazing Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)

Hayland to Rangeland	\$5.00 per acre per year
Non-Farmed Sensitive Land	\$1.00 per acre per year
Access Reserves - Ungated	No fee
On-site Materials limited to 1,000 CY	\$3.00 per CY
Barnyard Site	\$25.00 each + \$10.00 per acre per year

Planning Department

Platting - Preliminary plats	\$400.00
Platting - Final plats	\$400.00
Platting - Final plats - Section Line Easement Vacation	\$200.00
Platting - Time extensions	no charge
Platting - Building setback exception	\$100.00
Platting - Easement vacation not requiring public hearing	\$100.00
Platting - Section line esmt & ROW vacations	\$500.00
Platting - Plat amendment	\$50.00
Platting - Plat waivers	\$50.00
Platting - Preliminary Section Line Easement Vacation	\$0.00
Platting - Abbreviated plat	\$400.00
Over the counter permit (material extraction less than 2.5 acres)	\$250.00
Conditional (material site) land use permit (CLUP)	\$1,000.00
Modification of CLUP (material sites)	\$1,000.00

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2023

Planning Department - continued

Variance to CLUP (material sites)	\$1,000.00
Local option zoning petition	\$1,000.00
Correctional community residential center (CCRC)	\$1,000.00
Concentrated animal feeding operation (CAFO)	\$1,000 plus price per animal \$.20
Appeal of the Directors Decision	\$500.00
Appeal to Office of Administrative Hearing (OAH) (administrative management/appeal	\$300.00
Recording Fee - 1 page plus recording fee	\$20.00 first page plus e-recording charges
Recording Fee - each additional page plus e-recording charges	\$5.00 first page plus e-recording charges
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

911 Communications Department

E911 surcharge	\$2.00
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Purchasing

Contract award appeal (refundable if appellant prevails)	\$300.00
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River Center *

Floodplain permit (staff)	\$50.00
Floodplain development permit (staff)	\$50.00
Floodway development permit (staff)	\$300.00
Floodplain variance (PC)	\$300.00
Habitat protection permit (staff)	\$50.00
Habitat protection prior existing permit (staff)	\$50.00
Habitat protection limited commercial permit (PC)	\$300.00
Habitat protection conditional use permit (PC)	\$300.00
Habitat protection variance (PC)	\$300.00
Conference room rental (rate for full day, partial days will be prorated)	\$175.00
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
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Enforcement fees added via ordinance 2020-32 on 6/16/2020:

Vehicle towing	actual cost
Impound fee (per day up to a maximum of 30 days)	\$25.00/day
Administrative fee (DMV search, certified mail, advertising)	\$35.00 per vehicle owner/lienholder
Disposal fee	\$300.00

Solid Waste

Non commercial waste (residential)

Asbestos (1 ton minimum charge)	\$200.00 per ton
Automobiles	No charge
Household small batteries	No charge
Trailers, RVs, Boats and Snow Machines	\$20.00 per foot
Misc (animal carcasses, ashes, etc)	No charge
Refrigerators and freezers	No charge
Used oil (limits apply)	No charge

\$200.00 per vehicle,
none allowed in
Homer
New Fee

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2023

Solid Waste - continued

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

Bio Solids / Sewer Sludge	\$45.00 per ton	\$135.00 per ton
Solid waste	\$20.00 per ton	No Charge
Cruise Ship Waste Wastes generated outside of KPB	\$60.00 per ton	\$365.00 per ton
Asbestos (1 ton minimum charge)	\$200.00 per ton	
Construction and demolition, land clearing, tires, appliances, metals, etc		\$90 per ton, \$20 minimum
per ton	\$45.00	New Fee
2-5 cubic yards	\$45.00	
6-10 cubic yards	\$90.00	
11-20 cubic yards	\$180.00	
21-30 cubic yards	\$270.00	
31-40 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	\$200.00
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 (1 ton minimum charge)	\$85.00	\$135.00

North Peninsula Recreation

Pool		
General admission	\$5.00	
General admission - Service Area member	no charge	
General admission - punch card (10 punches)	\$45.00	
General admission - Senior citizen (60+)	\$2.00	
General Admission - Youth (1-10yrs old)	\$4.00	
General Admission - Military (Military ID Required)	\$3.00	
General admission with water slide	\$8.00	Remove
General admission with water slide - service area —member	\$1.50	
Water Slide - non service area members	\$3.00	New Fee
General admission with water slide - service area member (20 punches)	\$20.00	
Pool Membership 1-Month with Waterslide	\$75.00	
Pool Memberships- Each Additional Immediate Family Member	\$30.00	
Combo Membership - Fitness/Pool/Waterslide	\$150/month	Remove
Log rolling classes	\$20.00	Remove
Group log rolling private rental	\$35 per hour	New Fee
Water fitness, per class	\$8.00	
Water fitness Senior (60+), per class	\$5.00	New Fee
Water fitness punch card (10 punches)	\$75.00	
Group swimming lessons	\$40.00	\$55.00
Group swimming lessons, service area- members	\$35.00	\$50.00
Swimming lessons, tiny tots	\$18.00	\$25.00
Swimming lessons, semi-private	\$50.00	\$75.00
Swimming lessons, private	\$150.00	
Pre-School Aquatic Play	\$2.00	
Pre-School Aquatic Play Punch Card (5 punches)	\$10.00	Remove
American Red Cross Lifeguard class	\$175.00	
Instructed water safety classes for groups, per participant (in addition to admission)	\$3.00	
Base pool rental per hour (up to 30 people)	\$125.00	\$150.00
Base pool rental per hour, service area member (up to 30 people)	\$100.00	

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2023

North Peninsula Recreation - continued

Additional people per hour (addition to base rate)		
31-70 people	\$25.00	
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	
Birthday Swim Party - Service Area Member (includes dedicated party space for up to 15 swimmers and 5 specators for 1 hour plus daily swim admission)	\$80.00	New Fee
Birthday Swim Party - Non Service Area Member (includes dedicated party space for up to 15 swimmers and 5 specators for 1 hour plus daily swim admission)	\$100.00	New Fee

Fitness Room & Racquetball Courts

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 - Service Area Member	\$135.00	
Fitness membership - 12 months - Service Area Member	\$255.00	
Family fitness membership - 6 months - Service Area (ages 12 & up)	\$250.00	New Fee
Family fitness membership - 12 months - Service Area (ages 12 & up)	\$475.00	New Fee
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	

Jason Peterson Memorial Ice Rink

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	

Nikiski Community Recreation Center

Room Rentals-Class Room, Training Room, Multi-Purpose Room	\$30/hr or \$175/8hrs	
Room Rentals-Class Room, Training Room, Multi-Purpose Room w/Kitchen	\$50/hr or \$250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium	\$50/hr \$250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium w/Kitchen	\$70/hr or \$400/8 hrs	
Kitchen Rental (up to 4 hours)	\$75.00	New Fee
Alcohol Permit Fee for Rentals	\$200.00	
Alcohol Administration/Processing Fee	\$50.00	
Support, hourly (projector, sound system, computer)	\$5.00	\$25 flat rate
Refundable Cleaning Deposit	\$100.00	
Gym floor covering (must provide labor)	\$100.00	
Dance floor	\$100.00	
Gym equipment	\$25.00	
Open Gym use, per participant	\$1.00	No Charge
Open Gym use, family of 5+	\$5.00	No Charge
Teen night, per participant	\$2.00	
Teen dance/events, per participant	\$2.00-\$5.00	
Spin fitness class	\$8.00	
Senior fitness class (60+)	\$5.00	
Spinning fitness class punch card (10 punches)	\$75.00	
Senior fitness (60+) punch card (10 punches)	\$45.00	
Fitness on demard class	\$8.00	Remove
Fitness on demard class punch card (10 punches)	\$75.00	Remove
Spinning fitness 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-Friday-Saturday)	\$20.00	Schedule Update
Full Swing Golf per hour (Friday-Saturday)	\$20.00	Remove

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2023

North Peninsula Recreation - continued

Summer Camp

Summer pass, eight weeks	\$300.00	
Summer pass, eight weeks (2nd child)	\$275.00	
Summer pass, eight weeks (3rd child+)	\$250.00	
4 Week Session	\$200.00	New Fee
Weekly Rate	\$75.00	New Fee
Daily rate	\$30.00	
Punch Card (day punches - good for 6 camp days)	\$75.00	Remove

After School Program (Service Area Members Only)

Per Day	No charge	
Per Month	No charge	
Annual	No charge	

Sports Leagues

Service Area Member	\$50.00	
Non-Service Area Member	\$60.00	

Vendor Booth Fees

Family Fun in the Midnight Sun Vendor-Profit	\$45.00	
Family Fun in the Midnight Sun Vendor-Non- Profit	\$35.00	
Family Fun in the Midnight Sun Vendor Electricity Hookup	\$5.00	
Craft Fairs Vendor	\$20.00	
Craft Fairs Vendor with Tables	\$5.00	
Community Garage Sales	\$10.00	

Other

Multi-Purpose Fields and Picnic Areas	No Charge	
Trail Systems-Poolside Trails & Nikiski Community Trails	No Charge	
Skate Park & Playgrounds	No Charge	
Limited Overnight Camping-Hockey Rink Parking Lot Only	\$10/night	
RV/Trailers Only-must be self-contained. No open fires.		
Equipment rental (2 hours)	\$5.00	New Fee
Before or After Hours Staffing for Rental	\$35 per hour	New Fee

Community events

Various community events and special programs are offered throughout the year. Check the monthly calendar or contact NPRSA Staff to inquire about
The North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a 2.35% consumer processing fee for credit card transactions.

Seldovia Recreational Service Area

Replacement Price (Deposit)

Sea Otter Community Center

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	
Facility Rental, Individual residing INSIDE the service area 1-2 hours	\$10.00	
Facility Rental, Individual residing INSIDE the service area 3-5 hours	\$25.00	
Facility Rental, Individual residing INSIDE the service area 6-8 hours	\$50.00	
Facility Rental, Individual residing INSIDE the service area 9-12 hours	\$75.00	
Facility Rental, Individual residing INSIDE the service area full day	\$100.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 1-2 hours	\$20.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 3-5 hours	\$50.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 6-8 hours	\$100.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 9-12 hours	\$125.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area full day	\$200.00	
Facility Rental, Individual residing OUTSIDE the service area 1-2- hours	\$15.00	

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2023

Seldovia Recreational Service Area - continued

Facility Rental, Individual residing OUTSIDE the service area 3-5 hours	\$30.00
Facility Rental, Individual residing OUTSIDE the service area 6-8 hours	\$55.00
Facility Rental, Individual residing OUTSIDE the service area 9-12 hours	\$80.00
Facility Rental, Individual residing OUTSIDE the service area full day	\$105.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 1-2 hours	\$30.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 3-5 hours	\$60.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 6-8 hours	\$110.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 9-12 hours	\$135.00
Facility Rental, Tax Exempt residing OUTSIDE the service area full day	\$210.00
Facility Rental, Business residing OUTSIDE the service area 1-2 hours	\$35.00
Facility Rental, Business residing OUTSIDE the service area 3-5 hours	\$65.00
Facility Rental, Business residing OUTSIDE the service area 6-8 hours	\$115.00
Facility Rental, Business residing OUTSIDE the service area 9-12 hours	\$140.00
Facility Rental, Business residing OUTSIDE the service area full day	\$215.00

KITCHEN USE FEES are not in addition to Facility Fees

Kitchen use, basic	included in rental
Kitchen Use, Extensive Individual residing INSIDE the service area 1-2 hours	\$25.00
Kitchen Use, Extensive Individual residing INSIDE the service area 3-5 hours	\$50.00
Kitchen Use, Extensive Individual residing INSIDE the service area 6-8 hours	\$75.00
Kitchen Use, Extensive Individual residing INSIDE the service area 9-12 hours	\$100.00
Kitchen Use, Extensive Individual residing INSIDE the service area full day	\$125.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 1-2 hours	\$20.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 3-5 hours	\$50.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 6-8 hours	\$100.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 9-12 hours	\$125.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area full day	\$200.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 1-2 hours	\$30.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 3-5 hours	\$55.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 6-8 hours	\$80.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 9-12 hours	\$105.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area full day	\$105.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 1-2 hours	\$75.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 3-5 hours	\$100.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 6-8 hours	\$125.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 9-12 hours	\$150.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area full day	\$175.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 1-2 hours	\$80.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 3-5 hours	\$105.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 6-8 hours	\$130.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 9-12 hours	\$155.00
Kitchen Use, Extensive Business residing OUTSIDE the service area full day	\$180.00

Please Note: Kenai Peninsula Borough School District, Kenai Peninsula Borough, the City of Seldovia and Co-sponsored events are exempt from above fees.

Fees may be waived on a case by case basis with SRSA board approval.

Basic dishes (dinner plate, bowl, dessert plate)	\$1.00 per set
60 piece silverware set (knife, fork, spoon, soup spoon, dessert fork)	\$.50 per set
Pint glasses	\$0.25
Glass beverage pitcher	\$1.00
Melamine Serving tray	\$0.50
Porcelain Serving platter	\$0.50
Popcorn Machine	\$25.00
White chairs on cart (27 chairs)	\$.50 each
Dance Floor	\$1.00 per Sq Ft
Skate Sharpening	\$5.00

Please Note: the items above are included in the Facility Rental fee If items above are rented for offsite use the above fees apply plus a 50% of rental fee security deposit which will be returned upon safe return of the items. If item is damaged or broken the renter is responsible for full replacement as stated in the SOCC Inventory list.

Pickle Ball

Pickle Ball Set (4 paddles & 6 balls)	\$40.00	\$10.00
Pickle Ball Net	\$140.00	\$10.00

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2023

Seldovia Recreational Service Area - continued

Pickle Ball Bundle (net, 4 paddles & 3 balls)	\$160.00	\$15.00	
Tennis			
Wilson Jr. Tennis Racket x2	\$23.00	\$2.00	
Wilson Tennis Racket x2	\$22.00	\$2.00	
Wilson Tennis Racket (no cover)	\$29.00	\$2.00	
Volleyball			
Volleyball Net (no stand)	\$15.00	\$2.00	
Volleyball - Size 5 x2	\$18.00	\$2.00	
Baden Net - Volleyball/Badminton (4 rackets = 1 set)		\$15.00	
Badminton			
Badminton Rackets (set of 6)	\$59.00	\$5.00	
Goose Feather Shuttlecocks (set of 12)	\$10.00	4 included in net rental	
Softball/Baseball/Tball			
Softball Bat	\$30.00	\$2.00	
Baseball Glove - Kid	\$29.00	Included in rental	
Baseball Glove - 13inch	\$29.00	\$2.00 each or 6 for \$10.00	
T-Ball balls (set of 3)	\$12.00	Included in rental	
T-Ball Bat	\$30.00	\$2.00	
T-Ball Stand	\$80.00	\$5.00	
T-Ball Bundle (ball, bat, stand 1 glove)	\$122.00	\$5.00	
Soccer			
Soccer Goals x2	\$49.00	\$5.00	
Soccer Ball - Size 5 x2	\$13.00	\$2.00	
Soccer Ball - Size 4 x2	\$17.00	\$2.00	
Football			
Football	\$19.00	\$2.00	
Lawn Darts			
Lawn Darts x2	\$38.00	\$5.00	
Basketball			
Basketball - Men's	\$19.00	Just Deposit	
Basketball - Mini	\$14.00	Just Deposit	
Basketball - Juniors	\$19.00	Just Deposit	
Disk Golf			
Dynamic Disks	\$38.00	\$5 each or 8 for \$15	
Disk Golf Goals	\$130.00	\$10 each or 6 for \$50	
Frisbees	\$40.00	Just Deposit	
Ladder Ball			
Ladder Ball Set	\$36.00	\$5.00	
Ladder Ball Balls	\$13.00	\$5.00	
Other			
Giant Bubble Wands	\$15.00	Just Deposit	
Lawn Game Bundle (ladder ball, lawn darts, 1 disk golf goal & 2 sets of disks, badminton set & 6 rackets, volley ball net& 1 ball.)	\$52.00	\$35.00	
Small light balls	\$20.00	\$3.00	New Fee
Small light blocks	\$88.00	\$5.00	New Fee
Large light blocks	\$120.00	\$10.00	New Fee
Light chair bundle	\$596.00	\$35.00	New Fee
Event tent	\$1,100.00	\$100.00	New Fee

CHART OF ACCOUNTS (FY2024)

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.
- 40131 FLSA Overtime Wages:** Wages paid to 56-hour employees for hours worked over the normal pay period threshold.
- 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.
- 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. Intellectual property includes the purchase or lease of videos, patents or trademarks.
- 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. This also includes promotional supplies for fire prevention.

- 42230 Fuel, Oil and Lubricants:** 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 and electrical supplies. These items should be fully consumed during project or end up as a component in the final product.
- 42360 Motor Vehicle Supplies:** Repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.
- 42410 Small Tools & Minor Equipment:** Small tools, minor machinery and equipment or furniture with a cost of less than \$1,000.00.
- 42960 Recreational 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 Water/Air Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.
- 43016 KPB Public Relations:** Costs to pay a contractor to promote the Kenai Peninsula Borough, with a focus on public relations.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with

CHART OF ACCOUNTS (FY2024)

investing borough funds.

43018 KPB Promotion: Costs to pay a contractor to promote the Kenai Peninsula Borough, with a focus on non-areawide tourism and economic development.

43019 Software Licensing: Periodic/reoccurring charges for software updates and product enhancements including web-based software subscriptions. To cover licensing, maintenance and support.

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 Attorney Fees – Special Cases: For the hiring of outside counsel in situations where a conflict of interest may exist.

43036 Contractual Services – ARSSTC Fee: Cost to cover the Alaska Remote Sellers Sales Tax Commission collection fee.

43050 Solid Waste Fees: Fees for the disposal of refuse.

43095 Solid Waste Closure/Post-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 and Freight: 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.

43502 Medical Stop Loss Coverage (Internal Service Fund): Funds for coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

43503 Healthcare Savings Account (Internal Service Fund): Payments made for actual medical, dental, and vision claims by plan participants.

43508 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.

43511 Fire and Extended Coverage (Internal Service Fund): Cost for property, auto, boiler, and machinery premiums. Covers KPBSD, KPB and service area buildings and vehicles.

43515 CGL Excess Liability (Internal Service Fund): Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

CHART OF ACCOUNTS (FY2024)

43519 Finance Officer Bond (Internal Service Fund): Costs of bonds for KPB and KPBSD fiduciary officials, as required by State statutes.

43520 Employee Bond: Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.

43521 Other Bonds: Notaries fees

43525 Travel Accident Coverage (Internal Service Fund): Cost of the Travel Accident Insurance Policy.

43528 Aviation Liability (Internal Service Fund): Cost of liability insurance while traveling on chartered aircraft.

43529 Other Miscellaneous Coverage (Internal Service Fund): Cost for pollution liability, storage tank liability, professional medical liability, and mobile equipment liability policies.

43530 Disability Coverage (Internal Service Fund): Cost for supplemental volunteer fire fighter disability premium.

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.

43764 Snow Removal (Maintenance Department): Snow removal for all district facilities.

43765 Security and Surveillance: Services related to providing security and surveillance for all facilities.

43780 Buildings 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.

43812 Equipment Replacement Payments: Rental payments to the Borough's Equipment Replacement Fund for equipment.

43916 Equipment Depreciation (Internal Service Fund): 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.

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 Assessments: Utility Special Assessment District - Assessment for Borough-owned properties.

43951 Road Binding Treatment: Dust control program on roads within the Roads Service Area system.

43952 Road Maintenance: Services purchase in the maintenance of all Borough maintained roads.

43960 Recreational Program Expenses: Services utilized in providing recreational services.

43999 Contingency: Amount for emergency or unexpected outflow of funds.

Services – 45XXX

45110 Land Sale Property Tax: The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.

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.

CHART OF ACCOUNTS (FY2024)

Capital Outlay – 48XXX

48110 Major Office Furniture: Office furniture and furnishings costing \$5,000 or more (each item).

48120 Major 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 Major Machinery and Equipment: Purchase of machinery and equipment, with a cost of \$5,000 or more.

48513 Major Recreational Equipment: All recreational/physical fitness equipment with a cost of \$5,000 or more.

48514 Major Fire Fighting/Rescue Equipment: Purchase of firefighting and rescue equipment costing \$5,000 or more (each item).

48515 Major 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/Buildings/Containers: 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.

48525 Major Computer Software and Intellectual Property: Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet costing \$5,000 or more (each item). Intellectual property includes the purchase or lease of videos, patents or trademarks costing \$5,000 or more (each item).

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.

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.

Services – 49XXX

49101 Construction: Costs associated with new construction or major remodel.

49125 Remodel: Office renovations.

49311 Design Services: New building designs.

49311 Reimbursable: Reimbursed fees paid to architects/engineers.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews: Fees paid for the review of plans for compliance with fire and building codes.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 - 60003 Charges (To) From Other Depts.: Interdepartmental charges.

60004 Mileage Ticket Credits: Offset of travel costs charged to department operating funds.

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.

Annual Comprehensive Financial Report (ACFR) - 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.

Appraise - To estimate 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.

GLOSSARY OF KEY TERMS

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 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.

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 obligations, 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 - Decrease in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, 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, foreclosed property 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 accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures

necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers, and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

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. Includes 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.

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.

GLOSSARY OF KEY TERMS

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 expenditures 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

A-B

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADL	Alaska Division of Lands
ADEC	Alaska Department of Environmental Conservation
ADNR	Alaska Department of Natural Resources
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
AK-CESCL	Alaska Certified Erosion & Sediment Control Lead
ALMR	Alaska Land Mobile Radio
AML	Alaska Municipal League
APA	American Planning Association
BOA	Board of Adjustments
BOE	Board of Equalization

C-D

CBA	Collective Bargaining Agreement
CES	Central Emergency Services
CESCL	Certified Erosion & Sediment Control Lead
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CLAPC	Cooper Landing Advisory Planning Commission
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPTS	Departments

E-F

EDD	Economic Development District
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year

G-H

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management
HBF	Homer Baling Facility
HR	Human Resources

I-J

IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IRWA	International Right-of-Way Association
IT	Information Technology Department

K-L

KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
LTIF	Land Trust Investment Fund

M-N

NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area

O-P

OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PALS	Pediatric Advanced Life Support
PERS	Public Employees Retirement System

Q-R

RIAD	Road Improvement Assessment District
RIM	Records and Information Management Program
RC	River Center
ROW	Right-of-Way

S-T

SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SPH	South Peninsula Hospital
TFR	Transfer

U-Z

USDA	United States Department of Agriculture
USGS	United States Geological Survey
WESA	Western Emergency Service Area
VFA	Volunteer Fire Assistance

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. This exemption is also recognized by the cities of Soldotna, Seward, Homer and Kachemak.

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, and 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 and the City of Soldotna exempt the remainder. If a disabled veteran lives inside city boundaries, the city (except City of Soldotna) 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 anadromous waters 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 non-profit 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

24,750 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 24,750 square miles, of which 16,000 square miles are land and fresh water. 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 1/260th 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 January 2023 is estimated at 60,116, a 7% increase from the 2010 Census.

Median Age

The KPB's median age increased from 40.6 years, as of the 2010 census, to 41.4 years as of the 2020 census. Alaska's median age was 33.8 years while the U.S. was 35.6, per the 2020 Census.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2021, when the Alaska per capita personal income was \$62,124 and the KPB per capita personal income was \$55,716, while the U.S. per capita personal income was \$68,029.

Unemployment Rate

The KPB's annual average employment data for calendar year 2022 is as follows: average labor force 28,022; average number employed 26,562; the average number unemployed 1,460 for an unemployment rate of 5.23%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment.

Calendar Year	Average labor force	Average number employed	Average unemployed	Unemployment rate
2020	26,625	24,098	2,527	9.50%
2021	27,945	25,911	2,034	7.33%
2022	28,022	26,562	1,460	5.23%

Education

The Kenai Peninsula Borough School District consists of 42 schools in a variety of configurations: There are 42 schools; estimated enrollment for FY24 is 8,450 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades. 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)											
	General Fund			City of Homer			City of Kachemak			City of Kenai			City of Seldovia		
	Maximum rate (1)	Approved rate (1)	Special Districts (3)	Operating District (4)	Special District (3)	Operating District (4)	Operating District (4)	Special District (3)	Operating District (4)	Operating District (4)	Special District (3)	Operating District (4)	Operating District (4)	Special District (3)	Operating District (4)
2013	8.40	4.50	0.00	4.50	2.30	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65
2014	8.40	4.50	0.00	4.50	2.30	2.30	1.00	2.30	4.35	0.02	4.60	0.75	3.12	0.50	0.50
2015	8.33	4.50	0.00	4.50	2.30	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50
2016	8.17	4.50	0.00	4.50	2.30	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50
2017	8.29	4.50	0.00	4.50	2.30	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50
2018	8.30	4.50	0.00	4.50	2.30	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50
2019	8.30	4.70	0.00	4.50	2.30	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50
2020	8.45	4.70	0.00	4.50	2.24	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50
2021	8.56	4.70	0.00	4.50	2.24	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50
2022	8.40	4.70	0.00	4.50	2.24	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50

(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.

Sources:

(3) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.

(4) 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

Governmental Activities				General Bonded Debt Per Capita (1) (2)					
Fiscal Year	General Obligation Bonds (Area-Wide) (Net of Premiums/ Discounts/ Adjustments)	General Obligation Bonds (Service Area) (Net of Premiums/ Discounts/ Adjustments)	General Bonded Debt as a Percentage of Total Personal Income (3)	General Bonded Debt as a Percentage of Estimated Actual Value of Taxable Property (4) (area wide)	Service Areas				
	\$	\$			Area-Wide	Central Emergency Services	Bear Creek Fire Service Area	\$	
2013	27,899,830	3,279,111	1.13%	0.43%	\$	492	83	\$	793
2014	48,107,552	3,124,283	1.86%	0.68%		846	78		770
2015	44,631,585	3,102,979	1.60%	0.61%		781	68		744
2016	41,928,618	5,671,350	1.56%	0.58%		726	158		714
2017	45,138,506	5,367,557	1.70%	0.58%		777	150		685
2018	41,706,478	4,978,766	1.57%	0.51%		719	138		656
2019	38,159,450	4,569,975	1.40%	0.46%		653	126		623
2020	33,949,621	5,624,485	1.24%	0.42%		579	168		590
2021	31,199,379	5,092,289	1.09%	0.38%		529	152		610
2022	27,044,501	4,528,448	0.95%	0.33%		459	135		564

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.
(1) Other Governmental Fund-type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.
(2) 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.
(3) Personal income data is provided by the Bureau of Economic Analysis, <http://www.bea.gov>.
(4) 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.
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
	Total estimated actual value of property less mandatory federal and state exemptions (1)	Real	Oil & Gas	Personal Property	Real	Personal	Real	Personal			
2013	\$ 7,269,011	\$ 6,172,547	\$ 810,065	\$ 286,399	\$ 520,490	\$ 32,511	\$ 520,490	\$ 32,511	\$ 6,716,010	4.50	92.39%
2014	7,484,667	6,202,494	989,766	292,407	492,565	31,906	492,565	31,906	6,960,196	4.50	92.99%
2015	7,797,117	6,330,106	1,142,158	324,853	826,802	(2)	826,802	32,999	6,937,316	4.50	88.97%
2016	8,189,366	6,625,363	1,224,525	339,478	876,982	33,986	876,982	33,986	7,278,398	4.50	88.88%
2017	8,752,156	6,915,818	1,467,353	368,985	902,055	34,392	902,055	34,392	7,815,709	4.50	89.30%
2018	9,172,335	7,315,915	1,468,600	361,551	971,774	33,843	971,774	33,843	8,140,449	4.50	89.00%
2019	9,232,907	7,355,512	1,518,606	358,789	1,008,086	34,792	1,008,086	34,792	8,190,029	4.70	88.70%
2020	9,523,733	7,606,558	1,563,998	353,177	1,055,143	34,914	1,055,143	34,914	8,433,676	4.70	88.55%
2021	9,614,464	7,762,088	1,493,429	358,947	1,094,461	35,444	1,094,461	35,444	8,484,559	4.70	88.25%
2022	9,623,206	7,840,659	1,421,416	361,131	1,120,268	34,829	1,120,268	34,829	8,468,109	4.70	88.00%

(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	2022			2013		
	Taxable	Rank	Percentage	Taxable	Rank	Percentage
	Assessed Value		of Total Taxable Assessed Value	Assessed Value		of Total Taxable Assessed Value
	(1)			(1)		
Hilcorp	857,347,510	1	10.12%	205,075,910	2	3.05%
Harvest Alaska	201,485,960	2	2.38%			-
Tesoro Alaska	150,472,769	3	1.78%	170,579,698	3	2.54%
Bluecrest Energy	117,213,180	4	1.38%			-
Cook Inlet Natural Gas Storage Alaska LLC	96,318,418	5	1.14%			-
Furie Operating Alaska LLC	81,053,000	6	0.96%			-
Alaska Pipeline	69,852,187	7	0.82%	49,755,928	8	0.74%
ACS	57,086,561	8	0.67%	82,870,422	5	1.23%
Enstar Natural Gas	49,026,893	9	0.58%			-
Cook Inlet Energy LLC	27,805,190	10	0.33%	29,635,350	9	0.44%
Phillips Petroleum Co.	-		-	227,796,982	1	3.39%
Marathon Oil Co.	-		-	131,221,450	4	1.95%
CING Storage Alaska LLC	-		-	77,949,400	6	1.16%
XTO Energy INC	-		-	60,103,270	7	0.89%
Kenai Kachemak Pipeline	-		-	27,637,220	10	0.41%
	<u>\$ 1,707,661,668</u>		<u>20.16%</u>	<u>\$ 1,062,625,630</u>		<u>15.80%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

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)
2013	56,756	\$ 2,770,353	\$ 48,636	\$ 52,638	41.4	8,886	8.80%	24,881
2014	56,862	2,759,412	48,351	51,416	40.0	8,756	8.10%	25,463
2015	57,147	2,981,871	51,734	54,582	40.5	8,826	7.70%	25,712
2016	57,763	3,056,190	52,639	56,147	40.0	8,788	7.60%	25,470
2017	58,060	2,965,755	49,544	55,674	40.6	8,785	8.20%	24,906
2018	58,024	2,965,755	49,697	56,042	41.4	8,712	7.70%	24,745
2019	58,471	3,046,230	51,975	59,871	41.0	8,680	7.00%	24,703
2020	58,671	3,182,915	54,026	61,742	41.8	8,535	6.10%	24,857
2021	58,934	3,335,416	56,139	63,502	41.8	7,756	9.50%	24,098
2022	58,957	3,335,416 (4)	56,139 (4)	63,502 (4)	42.1	8,298	7.30%	25,911

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. Some prior fiscal years have been updated to match updated statistical reported information.
- (4) Calendar year 2021 data currently unavailable from BEA.
- (5) Information provided from the Kenai Peninsula Borough School District.

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