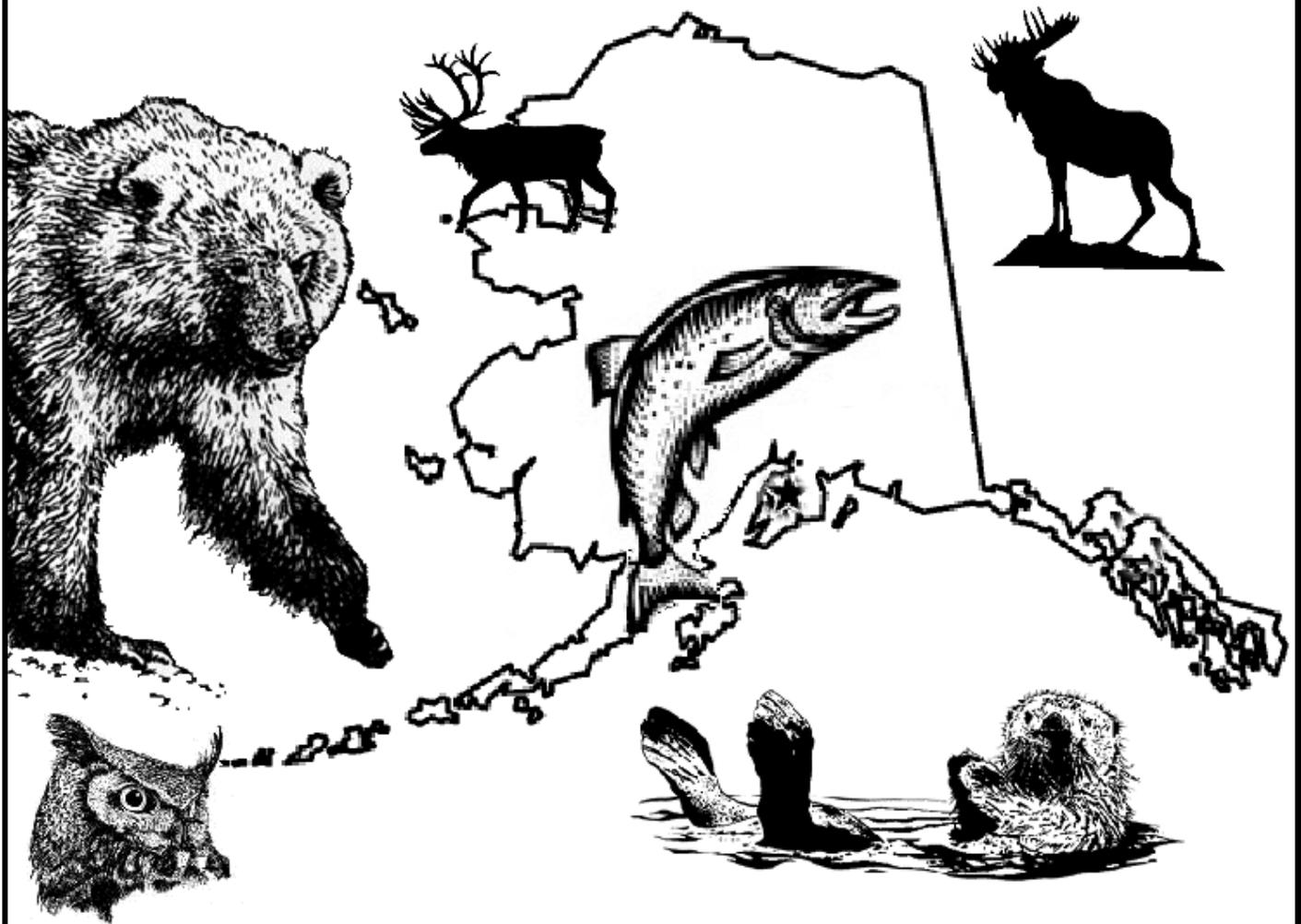


KENAI PENINSULA BOROUGH ALASKA



**FY 2014
ANNUAL BUDGET
JULY 1, 2013 TO JUNE 30, 2014**

**MIKE NAVARRE
BOROUGH MAYOR**

ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2013

MIKE NAVARRE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

CRAIG C. CHAPMAN
DIRECTOR OF FINANCE

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2014**

Table of Contents

INTRODUCTION

Table of Contents	3
Kenai Peninsula Borough Assembly	7
Transmittal Letter	8
User Guide	18
Structure.....	18
Powers/Areas of Responsibility.....	18
School District	19
Basis of Accounting & Budgeting	19
Budget Process	20
Budget Presentation.....	20
Powers of Kenai Peninsula Borough.....	22
Fund Structure.....	23
Financial Policies.....	24
FY 2014 Budget Calendar	27
Organizational Chart.....	28
Kenai Peninsula Borough Key Staff	29
Appropriating Ordinance	30

OVERVIEW

Combined Revenues and Appropriations - All Fund Types	37
Summary of Major Funds and Non-Major Funds	38
Graph - Total Projected Government Revenue Sources	39
Graph - Total Government Estimated Expenditures by Object.....	40
Graph - Total Government Estimated Expenditures by Function.....	41
Major Revenue Sources.....	42
Total Taxable Valuation and Tax Rates	44
Property Tax Exemptions - Fiscal Year 2014 (2013 Tax Year).....	45
Overlapping Mill Rates	46
Mill Rate History	47
Interfund Transfers.....	48
Interdepartmental Charges.....	49

INDIVIDUAL FUND DETAIL

GENERAL FUND

Budget Projection - General Fund.....	53
Graph - General Fund Revenues and Expenditures History.....	54
Graph - General Fund Revenue Projections.....	54
Graph - General Fund Revenues and Expenditures	55
Graph - General Fund Unreserved Fund Balance	55
Expenditure Summary by Line Item - General Fund	56
Mill Rate Equivalents for the General Fund – Revenues & Expenditures	58
Graph - General Fund Expenditure Projections	59
Assembly:	
Administration	60
Assembly Clerk	62
Elections.....	64
Records Management.....	66
Assembly Department Totals.....	68

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2014**

Table of Contents

Mayor:	
Administration	70
Purchasing and Contracting.....	74
Emergency Management - Administration.....	76
Human Resources - Administration	80
Human Resources - Homer and Seward Annex.....	82
Human Resources - Printing/Mail	84
Human Resources - Custodial Maintenance	86
Human Resources Department Totals	88
Information Technology -	
Administration	90
Legal -	
Administration	94
Finance:	
Administration	96
Financial Services	98
Property Tax and Collections	102
Sales Tax	104
Finance Department Totals.....	106
Assessing:	
Administration	108
Appraisal	110
Assessing Department Totals	115
Resource Planning:	
Administration	116
Graphic Information Systems.....	120
Resource Planning Totals.....	122
River Center -	
Administration	124
Capital Projects -	
Administration	128
Senior Citizens -	
Senior Citizens Grant Program	132
Non-Departmental	134
Total General Fund	136
 SPECIAL REVENUE FUNDS	
Total Special Revenue Funds - Budget Projection	139
Mill Rate History	140
Graph - Where the Money Comes From & Appropriations by Function.....	141
Combined Revenues and Appropriations.....	142
Special Revenue Fund Totals - Expenditure Summary by Line Item.....	144

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2014**

Table of Contents

Emergency Services, Service Areas:

Nikiski Fire Service Area Fund	149
Bear Creek Fire Service Area Fund	157
Anchor Point Fire and Emergency Medical Service Area Fund	165
Central Emergency Service Area Fund	171
Central Peninsula Emergency Medical Service Area Fund	179
Kachemak Emergency Service Area Fund	183
Seward Bear Creek Flood Service Area Fund	191
911 Communications	199

Recreation:

North Peninsula Recreation Service Area Fund	207
Seldovia Recreational Service Area Fund	215

Road Service Areas:

Road Service Area Fund	223
Engineer's Estimate Fund	229
RIAD Match Fund	232

Education:

School Fund:	
Budget Projection - School Fund	237
Graph - School Fund Revenues and Expenditures	237
Mill Rate Equivalents for the Borough's Contribution to Education	238
Graph - Kenai Peninsula Borough's Contribution to Education	238
Custodial Maintenance	239
Maintenance Department	241
Non-Departmental	244
Expenditure Summary by Line Item - School Fund	245
Total School Fund	247
Postsecondary Education Fund	248

General Government

Land Trust Fund	253
Nikiski Senior Service Area Fund	263

Solid Waste-

Solid Waste Fund	271
------------------------	-----

Hospital Service Areas:

Central Kenai Peninsula Hospital Service Area Fund	295
South Kenai Peninsula Hospital Service Area Fund	301

DEBT SERVICE FUNDS

Budget Projection - Debt Service	309
Summary of Debt Service Requirements	310
Debt Service Funds Budget Detail	311
Summary of Outstanding Balance of General Obligation Bonds by Issuance Date	311

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2014**

Table of Contents

CAPITAL PROJECTS FUNDS

Capital Improvement Program	315
Expenditure Summary, Fiscal Years 2014 through 2018.....	316
Capital Improvements Program, Current Year Detail by Project.....	317

Capital Improvements Program by Function/Fund

General Government:

School Revenue Capital Projects	323
Bond Funded Capital Projects	324
General Fund Capital Projects.....	325

Service Areas:

Emergency Services:

Nikiski Fire Service Area Capital Projects.....	326
Bear Creek Fire Service Area Capital Projects.....	327
Anchor Point Fire & Emergency Medical Service Area Capital Projects	328
Central Emergency Services Capital Projects	329
Kachemak Emergency Service Area Capital Projects.....	330

Recreation-

North Peninsula Recreation Service Area Capital Projects	331
--	-----

Road-

Road Service Area Capital Projects.....	332
---	-----

Hospitals:

Central Kenai Peninsula Hospital Service Area Capital Projects.....	333
South Kenai Peninsula Hospital Service Area Capital Projects.....	334

Capital Project Improvement Detail:

Solid Waste Capital Projects	335
Nikiski Fire Service Area Capital Project	337
KPB School Capital Projects.....	338
Road Service Area Capital Projects.....	345

INTERNAL SERVICE FUNDS

Combined Revenues and Expenses - Internal Service Funds.....	349
Insurance and Litigation Fund	350
Health Insurance Reserve Fund.....	362
Equipment Replacement Fund.....	366

APPENDIX

Salary Schedule	373
Full-Time Equivalent Borough Government Employee by Function.....	374
Chart of Accounts.....	376
Glossary of Key Terms.....	379
Acronyms	383
Tax Exemptions.....	384
Miscellaneous Demographics	385
Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years	386
Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years.....	387
Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal	388
Principal Property Taxpayers Year Ended June 30, 2012.....	389
Demographic and Economic Statistics Last Ten Fiscal Years.....	390
Schedule of Rates, Charges and Fees	391

THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Kelly Wolf	1 – Kalifornsky	2015
Harold Smalley	2 – Kenai	2014
Ray Tauriainen	3 – Nikiski	2013
Linda Murphy, President	4 – Soldotna	2013
Charles Pierce	5 – Sterling/Funny River	2014
Sue A. McClure	6 – East Peninsula	2015
Brent Johnson	7 – Central	2013
Bill Smith	8 – Homer	2014
Mako Haggerty	9 – South Peninsula	2015

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.



KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-8250
PHONE: (907) 262-4441 • **FAX:** (907) 262-1892

MIKE NAVARRE
MAYOR

DATE: June 5, 2013

TO: Linda Murphy, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

We are pleased to present the Kenai Peninsula Borough Budget for Fiscal Year 2014 (FY14). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2014 as well as projections for the Borough's operational funds through Fiscal Year 2017 and capital plans through Fiscal Year 2018.

Key Budget Principles

The FY2014 budget is based on policies developed to maintain the stewardship of public funds and reflects the Borough's commitment to prudent financial planning. The overarching principles that guided development of the budget are:

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

Goals & Objectives

The Borough's major budgetary goals for FY2014 include:

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

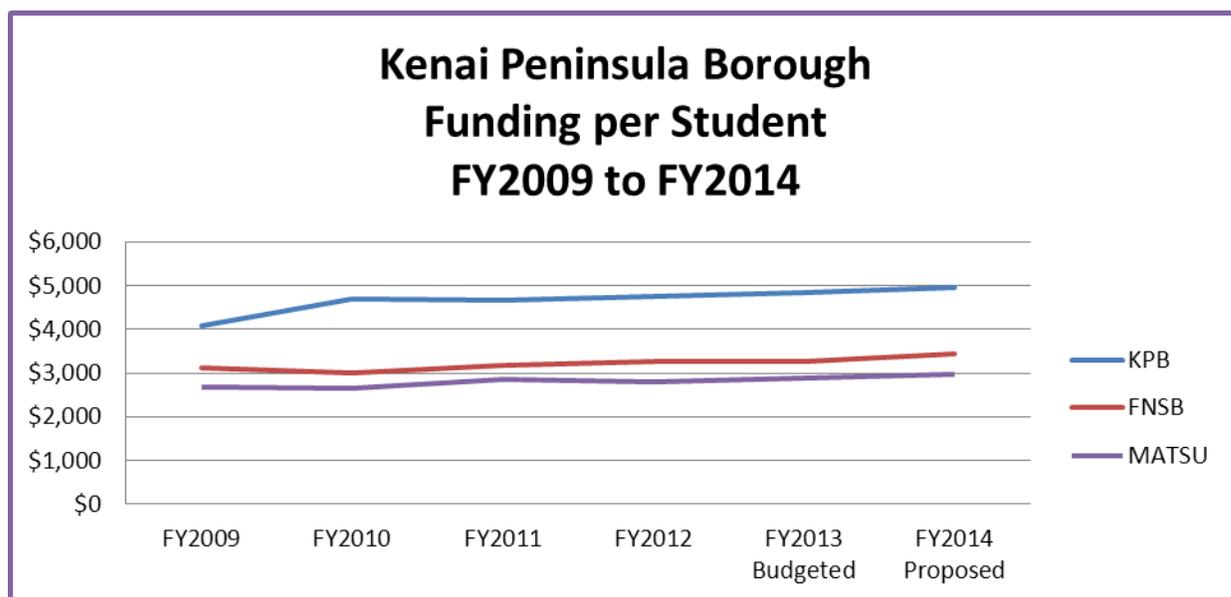
Major budget issues/highlights

- Public Employee Retirement System (PERS). Due to poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies, the Borough and all municipalities in the State of Alaska saw substantial increases in their PERS rate. Effective July 1, 2008, the Alaska legislature converted PERS from an agent-multiple employer plan to a single cost sharing plan. The cost sharing plan requires a uniform employer contribution of 22%. The State will make on behalf payments in the event the actual rate is more than 22%. The FY2014 rate is 35.68%. The fiscal impact to the Borough if the State did not contribute this amount is approximately \$2.6 million.

- Operational funding for the School District. The major component of the budget is the contribution the Borough makes for funding of the Kenai Peninsula Borough School District. The Borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. Based upon proposed changes made at the recent Alaska legislative session, the **required minimum local contribution** is estimated to be **\$22,690,959** and the maximum amount is **\$45,177,471**. The amount the Borough has appropriated for FY2014 is **\$43,500,000**.

The projected number of students for FY2014 is 8,873 and the Borough's funding per student is approximately **\$4,903**.

For comparative purposes, in FY2013 the Borough contributed \$43,000,000 for 8,892 students; the Fairbanks North Star Borough contributed \$47,000,000 for 14,344 students and the Mat-Su Borough contributed \$49,797,786 for 17,247 students. The Borough's contribution was \$4,836 per student; the Fairbanks North Star Borough's contribution per student was \$3,277 and Mat-Su Borough's contribution per student was \$2,887.



Total Borough funds provided for school purposes are \$45,957,727, which includes \$782,727 for school related debt (net of State reimbursement of \$1,753,936), and \$1,675,000 for school district capital projects is equivalent to 6.62 mills. Sales tax revenue is expected to cover \$29,938,049; the balance of funding of \$16,019,678 (equivalent to 2.31 mills) comes from property taxes, federal revenue, and other sources. Total funding provided by the Borough represents an amount equal to 65.1% of the Borough's General Fund budget.

- Increases in cost of operating the Borough's solid waste program. Since FY2004, the cost of operating the Borough's landfills has increased over 100%. The General Fund contribution for FY2014 is budgeted at \$6,914,624, represents an amount equal to approximately 9.4% of total General Fund expenditures. The equivalent of .99 mills of the Borough's General Fund mill rate of 4.50 mills goes to support the Borough's solid waste program.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The Road Service Area (RSA) is redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. This redirection of funds from road improvements to road maintenance is expected to last approximately two more years. At the end of that time, the RSA will once again need to fund road improvements, resulting in fewer funds available for road maintenance. It is management's belief that with the additional funds being redirected to road improvements during the next few years, road maintenance will decrease in the future.

- The cost of health care, which at its current level is not sustainable.
- Positions that were added or deleted when compared to last year's budget are as follows. The General Fund added 1.7 FTE's as follows; the IT department is adding a 1/2 time clerk position to take on the administrative/clerical duties currently being handled by IT staff; the purchasing department is adding 1.0 FTE procurement specialist to assist Borough departments and service areas in meeting their operational and/or capital needs including performing spend analysis with the intent of identifying potential areas of cost savings and cost avoidance; the Office of Emergency Management is increasing a 3/4 time position to full time to allow the OEM director to take a more active role in the overall management of the Borough's Fire and EMS departments; and the General Services department is reallocating positions within the department with a net saving of .05 FTE. The net impact to Service Areas and Special Revenue Funds is a reduction of 3.0 FTE's as follows: KESA is increasing their mechanic position from 1/2 time to full time, the 911 department is increasing a 1/2 time dispatcher to full time to address increased call volumes and the Solid Waste department is reducing their staff by 4.0 FTE's as the Homer location is being transitioned to a transfer station and the services contracted out. During the past 10 fiscal years, the General Fund has had a net increase of .78 FTE's, while Service Areas and Special Revenue Funds have increased 20.82 FTE's.

Financial Condition Summary

Overall assessed values are projected to increase 3.4% from FY2013 values which increased 3.5% from FY2012. Most of the increase is related to oil and gas activity in the Borough. Not including the increases in oil and gas properties, Borough assessed values increased .8% for FY2014.

Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value. FY14 values increased 22.2% when compared to FY2013 which increased 16.1% when compared to FY2012 which decreased 2.1% from FY2011. Projections vary widely as to expectations for either growth or further decline in Cook Inlet oil and gas activity. Oil and gas continues to provide stable but declining employment in the Borough, with gas on the increase and oil on a slow decline. A number of exploratory wells have been drilled in the Borough that are producing gas. Short-term, the borough's property tax base will continue to be impacted both up and down by fluctuations in oil and gas property values. In the long-term, oil and gas development in Cook Inlet will have a major impact on the overall value and distribution of taxable property within the Borough.

In FY2010, with increases to school funding, implementation of a sales tax holiday on non prepared foods between September and May of each year, and new debt for solid waste; fund balance decreased approximately \$2.2 million. Due to the General Fund, fund balance being above the recommended maximum, no change in the revenues, including mill rate, was deemed necessary to support the Solid Waste debt issued in FY2010 or the School Debt issued in FY2011. Fund balance is being used to support debt service payments, resulting in a decrease in Fund Balance. Further decreases to fund balance are projected until FY2015 at which time all Solid Waste debt is scheduled to be paid off. New debt for Solid Waste is not expected until FY2017.

The FY2014 General Fund, fund balance is projected to be approximately \$20.2 million, which is in the middle of the Borough's fund balance policy range. In FY2015, the Borough will make the final payments on debt service for Solid Waste resulting in savings of \$1,055,150 in FY2016.

Financial Plans

General Fund

Revenues and other financing sources of \$71,811,378 support the FY2014 general fund budget. This total consists of \$32,889,881 in property tax revenue, \$29,938,049 in sales tax revenue, \$4,873,936 in state revenue, \$2,609,512 in federal revenue, and \$1,500,000 in other revenues and financing sources. Expenditures exceed projected revenues by \$1,464,019.

Overall expenditures increased \$345,869 when compared to the original FY2013 approved budget, and \$445,366 (which includes carryover encumbrances and supplemental appropriations), when compared to the estimated forecasted FY2013 budget. Factors impacting the budget for FY2014 are as follows:

- Funding for schools, net increase of \$1,069,378; \$500,000 increase for operations, \$55,622 decrease for debt service and \$625,000 increase for capital projects.
- Funding of solid waste, a net decrease of \$1,128,933; including operational decreases of \$735,022, debt service reduction of \$826,800 while capital project funding increased \$210,000.
- 911 funding decrease of \$110,584 to \$218,481.
- Personnel changes of \$107,720,

The total amount appropriated for school purposes is \$47,690,623, an amount equal to 65.1% of the Borough's General Fund budget. Local educational funding for FY2014 includes \$43,500,000 for school district operations, \$2,515,623 for school related debt service, and \$1,675,000 for capital projects.

The FY2014 general fund tax rate is 4.50 mills, the same rate as FY2013. Sales tax revenue for FY2014 is expected to have a slight increase from the revised FY2013 budget amount to \$29,351,029. Sales tax revenue generates the equivalent of 4.3 mills in property tax revenue. A voter initiative exempting non-prepared foods during the months of September through May went into effect January 1, 2009. The impact to sales tax revenue in 2012 was approximately \$3,150,000; the revenue loss equivalent of a reduction in the mill rate of .45 mills.

State revenues include \$2,150,000 for revenue sharing, \$1,753,936 for school debt reimbursement, \$750,000 for fish tax, and \$170,000 from co-op distributions.

Federal revenues consist of \$2,539,512 for PILT/Forestry receipts and a civil defense grant of \$70,000.

Per the Borough's Unreserved Fund Balance Policy, the general fund unreserved balance should be between \$14,622,468 and \$22,959,094. The projected fund balance as of June 30, 2014 is \$20,237,547; \$5,615,079 higher than the minimum level and \$2,721,547 lower than the maximum level recommended by borough policy.

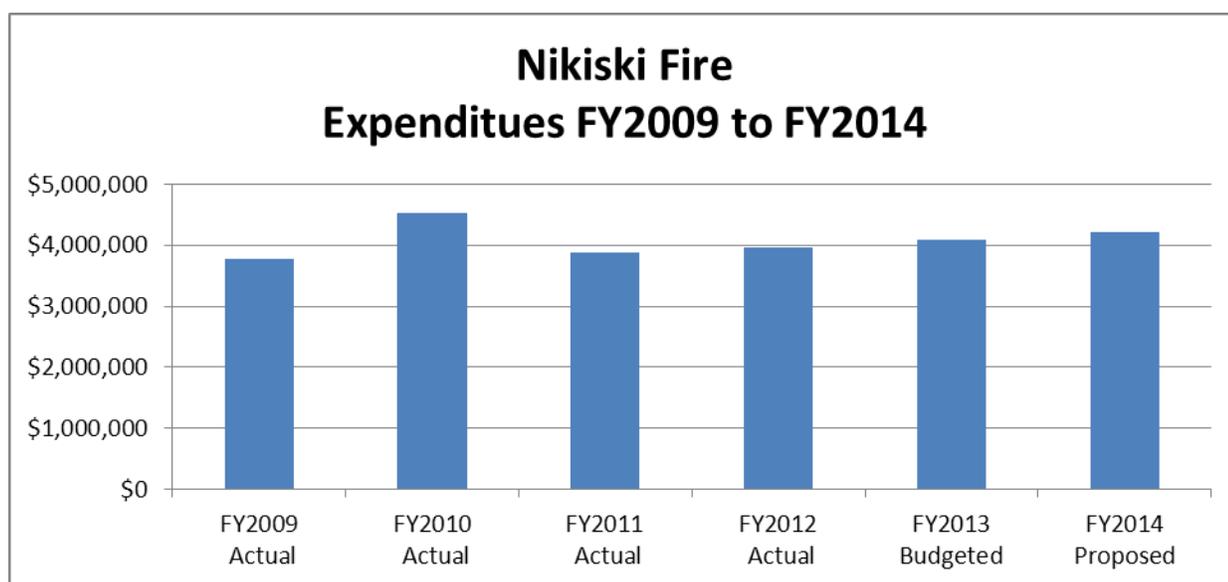
Service Areas and Special Revenue Funds

As a whole, the FY2014 service area budgets are comparable to FY2013.

Selected individual funds are as follows:

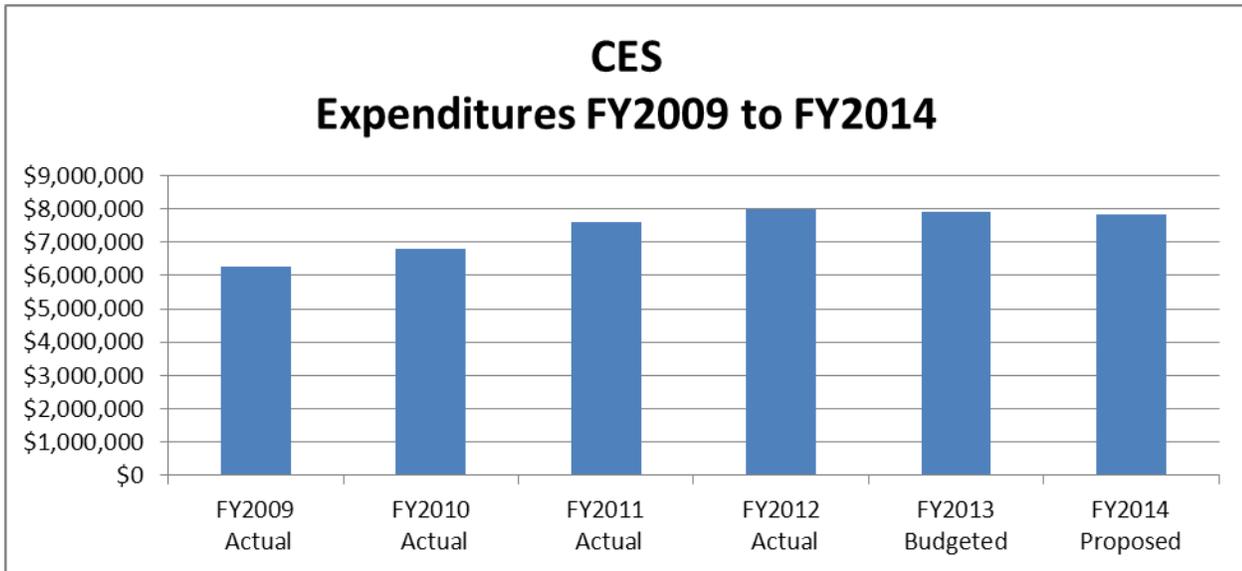
Nikiski Fire Service Area

The Nikiski Fire Service Area expenditure budget is up \$125,096 or 3.06%. Oil tax revenues, the largest revenue source for the Service Area, has increased 40% in the last two years. This increase is allowing the Service Area to decrease their mill rate while at the same time increase their fund balance.



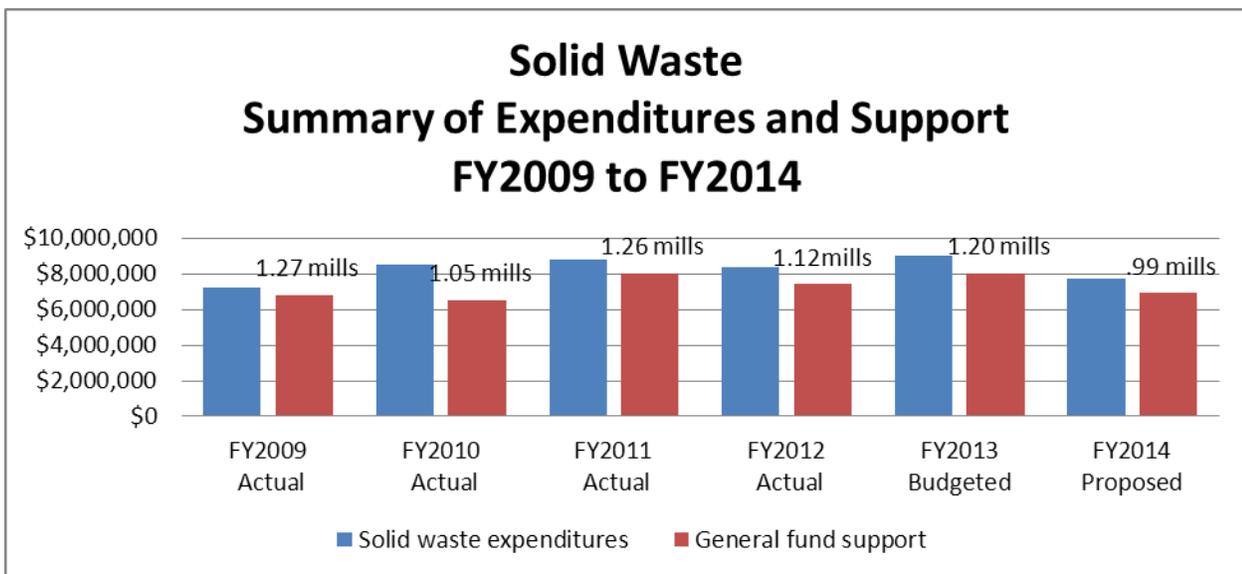
Central Emergency Services

The Central Emergency Services (CES) budget is decreasing by .93% or \$73,575, when compared to FY13 which increased \$449,995 or 6.02% from the FY2012 budget. The Service Area has been deficit spending the past three years due to increases in staffing and large contributions to their capital project fund to support capital expenditures. The Service area is rethinking how they replace fire apparatus allowing for a substantial reduction in the amount needed to fund their capital plan. The current staffing level is not sustainable in the out years, and the Service Area will have to look for ways to reduce expenditures or increase revenues. The service area budget has increased 110% since FY2005, with the opening of two new manned stations and staffing increasing from 27 FTE's to 42 FTE's during that period of time.



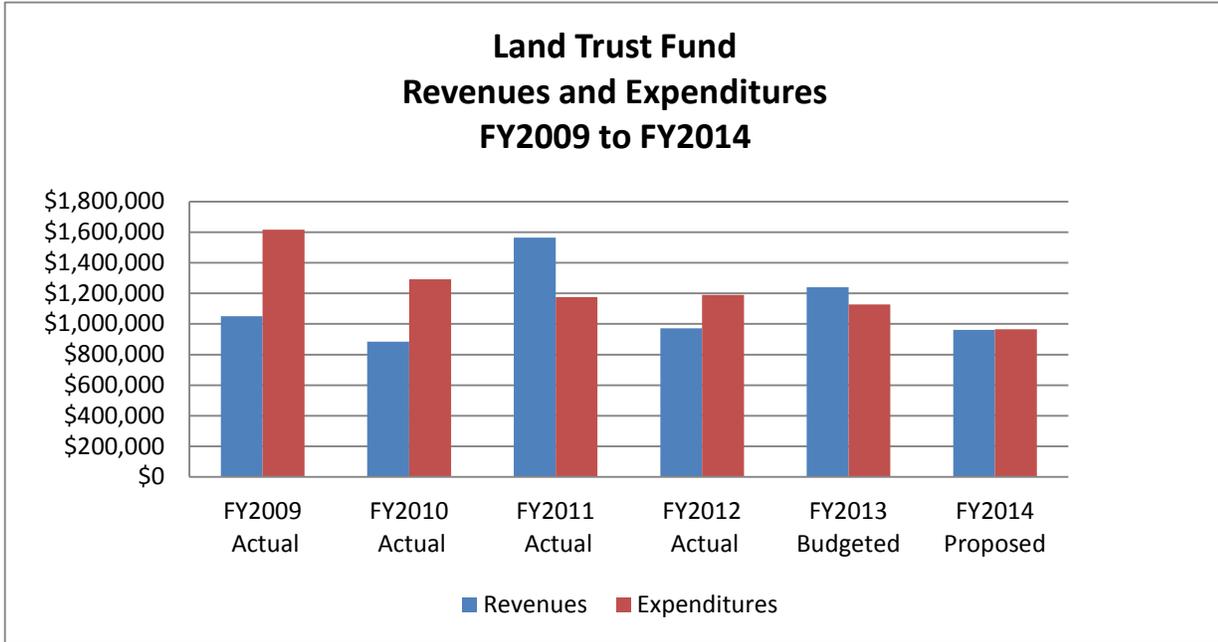
Solid Waste

The Solid Waste FY2014 budget is decreasing \$1,331,822, or 14.74%, to \$7,705,123. The Borough's General Fund provides funding of \$6,914,624 or approximately 90% of the revenue necessary to fund the solid waste program, an amount equal .99 mills or 9.4% of the General Fund budget. The Solid Waste budget is decreasing for FY2014 due to a decrease in debt service in the amount of \$826,800 and outsourcing the operations of the Homer landfill which is being converted to a transfer station in August of 2013. The estimated savings in outsourcing the operations of the Homer transfer station is \$250,000. The remaining Solid Waste debt is scheduled to be paid off in FY2015.



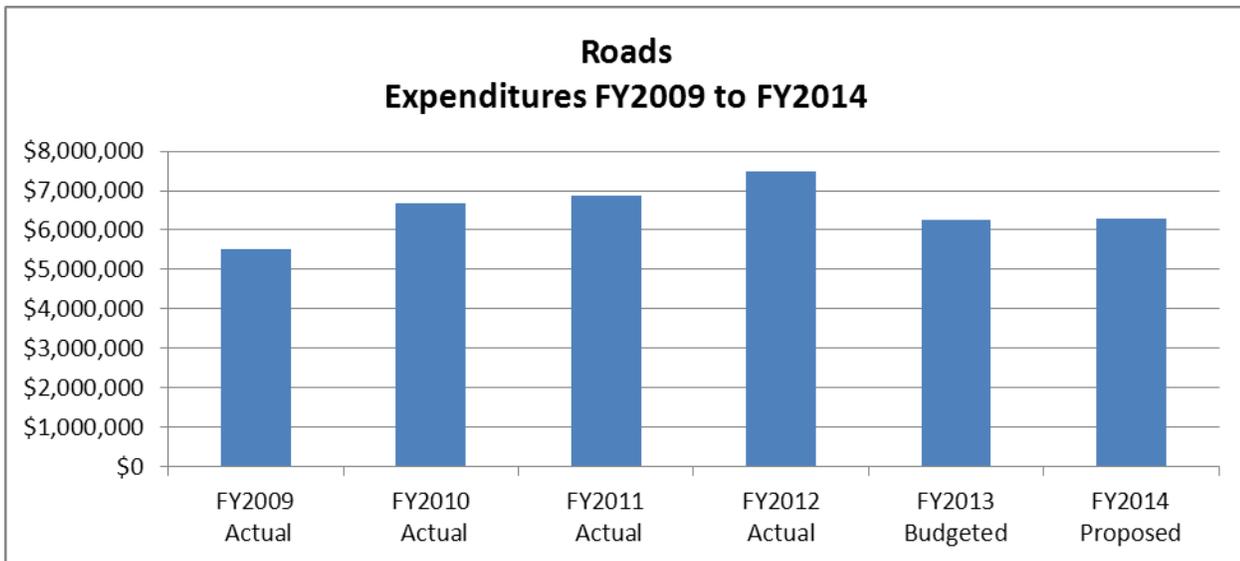
Land Trust Fund

The Land Trust Fund FY2014 budget is decreasing when compared to FY2013, by \$152,597 or 13.5%. With the completion of designing and constructing two subdivisions, the department is now focusing on finalizing the Borough’s municipal entitlement from the State of Alaska, developing a long-term sustainable growth plan and a land classification system.



Road Service Area

The Road Service Area is proposing a small increase in their expenditures as they continue to rebuild their fund balance that was depleted during the unusually high snow fall during FY2012. In addition, funding from the State of Alaska for capital projects appears to be decreasing. Current forecast are that starting in FY2017, the service area will once again need to start funding capital projects.



Bear Creek Fire Service Area

The Bear Creek Fire Service Area budget is increasing \$138,437 or 36.2%, when compared to the FY2013 budget. The majority of this increase is due to General Obligation Bonds issued in March 2013 for the construction of a new station. The FY2014 debt service amount is \$83,488.

911 Fund

Expenditures in the 911 fund are projected to increase \$92,879 or 4.88% in FY2014. Due to higher call volumes, the department is increasing a ½ time dispatcher to full time. Other increases include maintenance of the 911 call center and replacement of some 911 workstations.

Capital Projects

The FY2014 Capital Budget includes \$1,675,000 for school district major maintenance projects. This is an increase of \$625,000 from FY2013. Most of the Borough's schools are more than 25 years old and are in need of increased maintenance to maintain their useful life.

Solid waste capital projects include \$300,000 to support their capital plan. Service Area capital budgets include funding for facility improvements and equipment purchases of \$300,000 at Nikiski Fire Service Area, \$60,000 at Bear Creek Fire Service Area, \$75,000 at Anchor Point Fire and Emergency Medical Service Area, \$130,000 at Central Emergency Services, \$116,000 at Kachemak Emergency Service Area, \$115,000 at North Peninsula Recreation Service Area, and \$1,446,243 at South Peninsula Hospital.

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 FY2014 is 8.26 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund tax rate for FY2014 remains at 4.50 mills and with the exception of Nikiski Fire Service Area whose mill rate is decreasing from 3.00 to 2.90 mills and Bear Creek Fire Service Area whose mill rate is increasing from 2.25 to 3.25 mills, service area tax rates are staying at their FY2013 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2014 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 FY2013 budget.

Revenues:	FY2013 Original Revenues	FY2014 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 56,517,888	\$ 58,516,637	\$ 1,998,749
Sales Tax	30,064,593	29,938,049	(126,544)
Intergovernmental:			
Federal	2,585,741	2,924,953	339,212
State	5,759,868	4,873,936	(885,932)
Other Revenue	19,858,200	19,841,269	(16,931)
Fund Balance Appropriated, net	1,866,036	1,314,342	(551,694)
	<u>\$ 116,652,326</u>	<u>\$ 117,409,186</u>	<u>\$ 756,860</u>

Property and sales tax revenues are up by a combined 2.2% and represents approximately 76.2% of total revenues (not including fund balance), this compares to 75.4% for FY2013 and 75.0% for FY2012. Other information is as follows:

- Property taxes are projected to increase approximately \$1,999,000, of which approximately \$1,600,000 is related to oil and gas property; the balance is due to a reassessment of land and commercial property.
- Sales tax revenue is expected to increase 2% from the revised amount for FY13, but 4.2% less than the original budgeted amount for FY2013. The original budgeted amount for FY2013 forecast an increase of 4.8%, the forecasted amount is projecting an increase of 2%. Sales tax revenue continues to be impacted by the voter approved initiative that exempted non-prepared food from sales tax during the period September through May of each year. The annual impact is approximately \$3,150,000, equivalent to .45 mills.
- State revenues are down for FY2014. During FY2013, the Borough received an additional one-time payment of \$850,000 in Revenue Sharing.
- Federal revenue is up slightly to recognize the receipt of federal interest subsidy on 2010 School bonds.
- The use of fund balance as a revenue source decreased slightly as capital project funds are using less of their accumulated fund balance for the purchase of buildings and machinery.

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 FY2014. Please note that the FY2013 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.

	FY2013 Original Appropriation	FY2014 Proposed	Increase (Decrease)
Expenditures:			
General Government	18,260,513	18,094,386	\$ (166,127)
Solid Waste	9,036,945	7,705,123	(1,331,822)
Public Safety	16,486,047	16,821,177	335,130
Recreation	1,613,682	1,791,041	177,359
Education	47,288,434	48,703,754	1,415,320
Road Maintenance	6,257,036	6,305,431	48,395
Hospitals	7,403,552	7,515,107	111,555
Internal Service	10,306,117	10,473,167	167,050
	<u>\$ 116,652,326</u>	<u>\$ 117,409,186</u>	<u>\$ 756,860</u>

Total FY2014 appropriations are up .6% from the FY2013 original budget. For comparative purposes, the FY2013 budget was down 2.1% when compared to the original FY2012 budget. The primary drivers of this change include:

- Education expenditures increased \$1,415,320 in FY2014 as compared to FY2013. Major changes included the following: increased operational support of the School District of \$500,000 and increased funding for school capital projects of \$625,000.
- Solid waste expenditures are down due to a reduction in debt service and the outsourcing of operations of the Homer Transfer station.

The Future

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

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

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

Acknowledgement

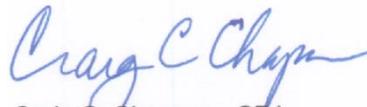
Credit is given to those who have participated in the preparation of the FY2014 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Penny Carroll (who coordinated this year's budget process), Borough Controller Brandi Harbaugh, Sales Tax Supervisor Clyde Johnson, Treasury/Budget Analyst Rob Lewis, and Finance Department Administrative Assistant Barbara Nelson. All have put in long hours preparing this document.

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

Respectfully submitted,



Mike Navarre
Borough Mayor



Craig C. Chapman, CPA
Director of Finance

This page intentionally left blank

Kenai Peninsula Borough FY2014 Budget

User Guide



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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 25,600 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2012 was 56,756.

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 22 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.

- Non-areawide 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 non-areawide 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 real 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 FY14, the Borough's proposed contribution is \$43,500,000; the cap amount is \$45,177,471. The Borough's sales tax revenue is estimated to fund \$29,938,049 of that amount; the balance or \$13,561,951 will come from other sources including property taxes and interest earnings.

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

Total funding for schools for FY14 is \$47,690,623, an amount equal to 65% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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

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

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

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2013-19, a copy of which is included on pages 30 - 32, 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 establishes the budgets and 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 FY14 is 8.26 mills. The Assembly authorized the borough wide mill rate for FY14 to be 4.50 mills.

Amending the Budget

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

Budget Presentation and Fund Structure

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

- The introduction section includes the table of contents, the transmittal letter, a user guide, major financial policies, the budget calendar, an organizational chart, Kenai Peninsula Borough departmental staff chart, and the appropriating ordinance.
- The overview section includes data on the Borough as a whole.
- The Fund section includes individual budgets for the General Fund, the Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. The Special Revenue Funds include Service Area Funds and other special revenue funds that are established when there are legal requirements restricting specific revenue sources to expenditures for specific purposes, which are not appropriately budgeted elsewhere.

- Operating budgets for the General Fund, Service Area Funds, Debt Service Funds, and Internal Service Funds present detailed expenditure plans. These plans contain a mission/program description, major long term issues and concerns, current year objectives, and previous year accomplishments and performance measures. Expenditure detail is provided for each division and in summary for each department. All detail pages contain historical data for the current year budget and two prior fiscal years.
- Capital Project budgets include detailed expenditure plans that include general objectives, a description of the current year projects that have been authorized including a brief description of the impact on future operating budgets, and a five-year plan of expenditures.
- The appendix section includes data on salary schedules, full-time equivalent employees, a glossary of terms and acronyms, various analytical data, and a schedule of fees.

Powers of the Kenai Peninsula Borough

The Assembly of the Kenai Peninsula Borough has provided the funding for the services and programs it has determined to be a priority in this budget. The left hand column (title Power) provides 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.

Power	Date of Acquisition	Statutory Reference	Method of Acquisition	Department(s)
<u>Mandatory Area wide Powers</u>				
Public Schools	01/01/64	AS 29.35.160	Mandated	Education
Assessment & Collection of Taxes	01/01/64	AS 29.45	Mandated	Assessing/Finance
Planning, Platting, Land Use	01/01/64	AS 29.40	Mandated	Planning/Land Mgmt
<u>Acquired Area wide Powers</u>				
Solid Waste	05/21/74	AS 29.48.020	Ordinance	Solid Waste
Postsecondary Funding	10/02/90	KPB 5.24.10	Election	Non-departmental
Senior Citizen Funding	10/01/85	KPB 5.21.010	Election	Non-departmental
E911 Call taking	04/03/01	AS 29.5.130 KPB 2.60.40	Ordinance	Mayor's Office
Transportation	09/26/00	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 Operations
Road Construction & Maintenance	10/06/81	AS.29.35.490 KPB 16.41	Election	Roads
Hospital	04/08/69	AS 29.35.450	Election	Mayor
Recreation	07/30/74	AS 29.35.450 KPB 16.16	Election	Parks & Recreation
<u>Acquired Non-Area wide Powers</u>				
Tourism Promotion	05/15/90	AS 29.35.210(8) KPB 19.10	Ordinance	Non-departmental

Fund Structure

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

Funds that are included in our audited financial statements but not included in this budget document are the Environmental Protection Program fund, the Local Emergency Planning Committee fund and the Miscellaneous Grants fund as they are budgeted on a project length basis and funding is dependent on outside agencies.

Financial Policies

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

Overall Goals

The overall financial goals underlying these policies are:

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

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

1. Operating Budget Policies

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

- The Borough's goal is to pay for all recurring expenditures with recurring revenues and to use non-recurring revenues for non-recurring expenditures.
- It is important that a positive undesignated fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
- The budget must be structured so that the Assembly and the general public can readily establish the relationship between expenditures and the achievement of service objectives.
- The individual department budget submissions must be prepared with the basic assumption that the Assembly will always attempt to maintain the current tax rates.
- The budget will provide for adequate maintenance of capital plant and equipment and for its orderly replacement.
- The Borough will develop and annually update a long-range (three to five years) financial forecasting system, which will include projections of revenues, expenditures, and future costs and financing of capital improvements that are included in the capital budget.
- A balanced budget is defined as revenues, including the use of fund balance as a revenue source, equaling expenditures as long as fund balance remains within fund balance policy limits.

2. Debt Policies

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

3. Revenue Policies

- The Borough will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one-revenue source.
- The Borough will attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial, and industrial employment.
- The Borough will estimate its annual revenues by an objective, analytical process.
- The Borough, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service costs.
- The Borough will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.
- The Borough should routinely identify governmental 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 will maintain an investment policy based on the Government Finance Officers Association (GFOA) model investment policy.
- The Borough will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.

- The Borough will invest public funds in a manner that will best meet the objective specified in Chapter 5.10.010 of the Borough code of Ordinances. The relative order of importance are as follows; safety of principal, maintaining sufficient liquidity to meet the borough's cash flow requirements, and achieving a reasonable market rate of return.

5. Accounting, Auditing and Reporting Policies

- The Borough will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP).
- The accounting system will maintain records on a basis consistent with accepted standards for government accounting according to the Government Accounting Standards Board (GASB).
- An independent firm of certified public accountants will perform an annual financial and compliance audit and will publicly issue an opinion, which will be incorporated into the Comprehensive Annual Financial Report (CAFR).
- The Borough will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

6. Capital Budget Policies

- The Borough will make all capital improvements in accordance with an adopted capital improvements program.
- The Borough will develop a multi-year plan for capital improvements that considers its development policies and links the development process with the capital plan.
- The Borough will enact an annual capital budget based on the multi-year capital improvements program.
- The Borough will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- The Borough will maintain all its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.

7. Fund Balance Policy

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

FY2014 Budget Calendar

November 2012						
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 2012

- 04 Meet with the Mayor regarding budget guidelines.
- 04 Send notice of kickoff meeting and request staffing change information for the new year.
- 14 Due date for staffing change information from departments.
- 14-30 Update personnel budget information in budgeting system.
- 17 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.
- 18-31 Load current year budget information into budget excel spreadsheets and personnel information into budgeting system and worksheets.

May 2013						
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	

December 2012						
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 2013

- 04 Get preliminary assessed value estimates from Assessor.
- 06-07 Begin scheduling budget review meetings with Mayor & administrators.
- 09 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.
- 09 Internal budget development process begins.
- 11 Send budget calendars to all Departments and Service Areas (budget kickoff meeting, Mayor's budget review meetings, due dates, Assembly meeting), budget preparation instructions, preliminary personnel budgets, timetables, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
- 08-30 Finance Director/Controller/Planning Manager meet with Service Area Boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.
- 11-20 Provide preliminary Personnel/Benefits and insurance costs to departments and Service Areas.
- 29 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.

June 2013						
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						

January 2013						
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 2013

- 01-28 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
- 01-28 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.
- 26-28 Begin department budget review meetings with Mayor & administrators.

July 2013						
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 2013						
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 2013

- 01 Real Property assessment notices mailed.
- 01-09 Department budget review meetings with Mayor and administrators.
- 05 Service Area Board approved budget requests submitted to Finance.
- 05-18 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.
- 26 Obtain current projected revenue information from outside sources.
- 18-26 Service Area Budget review meetings with Mayor and administrators.

August 2013						
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 2013

- 01-27 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
- 11 Conduct system input training for administrative assistants.
- 17-26 Review draft of preliminary budget document.
- 16 FY2014 Appropriating Ordinance to assembly packet.
- 17 School district presents proposed budget to Assembly
- 27 Preliminary budget completed and to the printer.
- 30 Resolution setting school local effort amount to Assembly packet

September 2013						
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					

March 2013						
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						

May 2013

- 02 Mayor's proposed budget documents presented to the Assembly.
- 06-10 Complete input of budget into budgeting system.
- 07 Introduce appropriating ordinance.
- 20 Resolution setting the mill levy to the Assembly packet.

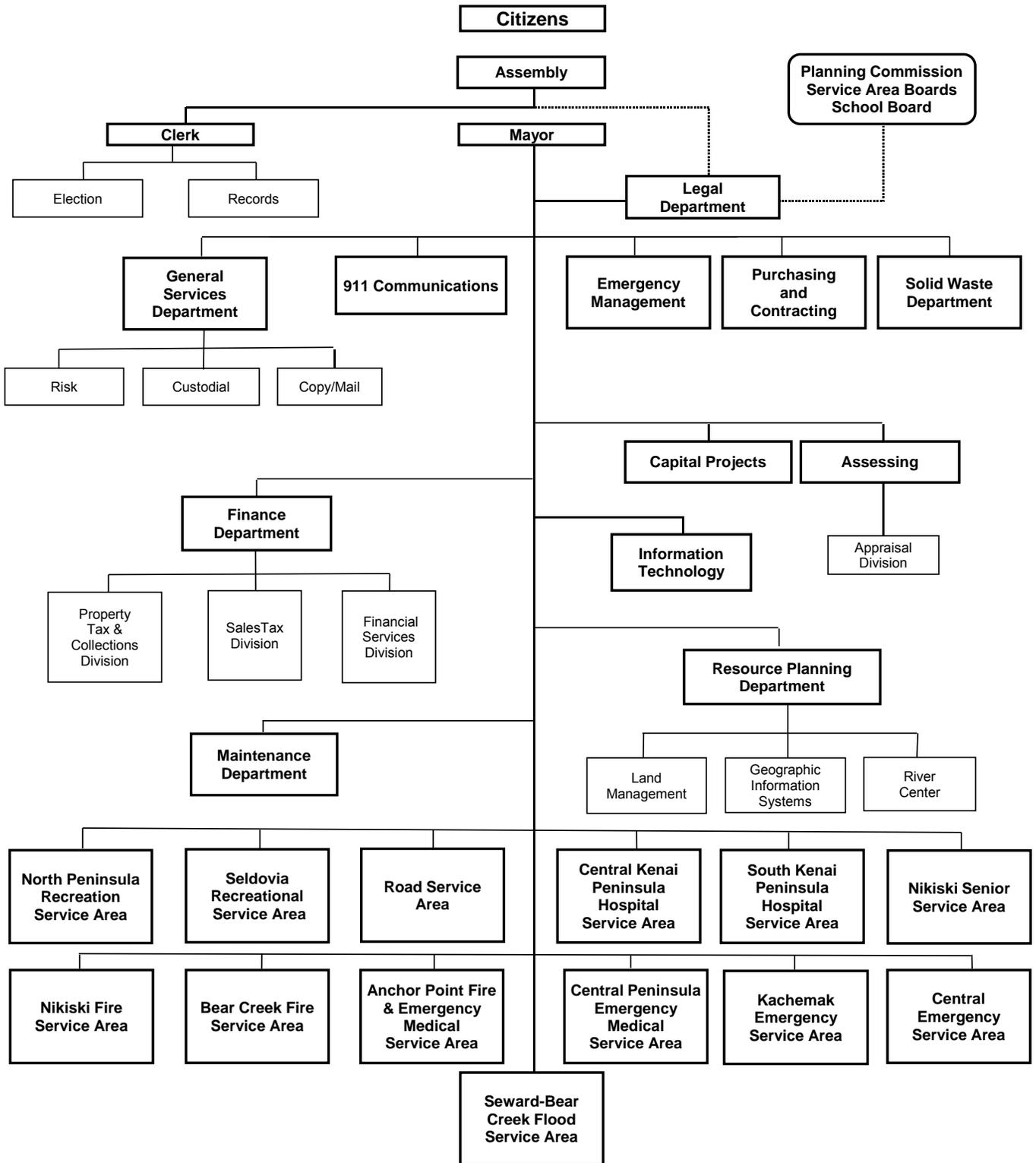
April 2013						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

June 2013

- 01 Assessor certifies final assessment roll
- 04 Public hearing and final adoption of budgets and setting of mill rates.
- 05-24 Update budget document to reflect final adopted budget.
- 19 Roll FY2013 budget into financial system
- 26 Finalize budget document for publication.
- 28 Distribute published budget document.

October 2013						
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		

Kenai Peninsula Borough Organizational Chart



Kenai Peninsula Borough Staff

Mike Navarre
Mayor

Paul Ostrander
Chief of Staff

Michele Aranguiz
Special Assistant to Mayor

Johni Blankenship
Borough Clerk

Borough Departments

Colette Thompson
Borough Attorney

Stormy Brown
General Services Director

Craig C. Chapman
Finance Director

Tom Anderson
Assessing Director

Mark Fowler
Purchasing and
Contracting Officer

Max Best
Planning Director

Ben Hanson
Information Technology
Director

Jack Maryott
Solid Waste Director

Scott Griebel
Maintenance Director

Kevin Lyon
Capital Projects Director

Scott Walden
Emergency Management
Director

Tammy Goggia
911 Operations Manager

Borough Service Areas

James Baisden
Fire Chief
Nikiski Fire
Service Area

Earl Kloster
Board Chair
Bear Creek Fire
Service Area

Erica Stevens
Board Chair
Anchor Point Fire &
Emergency Medical
Service Area

Chris Mokracek
Fire Chief
Central Emergency
Service Area

Robert Ciccarella
Fire Chief
Kachemak Emergency
Service Area

Vivian Rojas
Board Chair
Seldovia Recreational
Service Area

Rachel Parra
Recreation Director
North Peninsula Recreation
Service Area

Jim Chambers
Board Chair
Central Emergency
Medical Service Area

Pat Malone
Roads Director
Road Service
Area

Bill Williamson
Board Chair
Seward Bear Creek
Flood Service Area

Margaret Gilman
Board Chair
Central Kenai
Peninsula Hospital
Service Area

Judith Lund
Board Chair
South Kenai
Peninsula Hospital
Service Area

Leigh Hagstrom-
Sanger
Board Chair
Nikiski Senior
Service Area

Introduced by:	Mayor
Date:	05/07/13
Hearing:	06/04/13
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2013-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2014

WHEREAS, Alaska Statute 29.35.100 and KPB 5.04.020 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, and the Internal Service Funds of the borough;

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

SECTION 1. That \$73,275,397 is appropriated in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014 as follows:

General Government Operations	\$ 17,442,356
Transfer to School District for Operations and In-kind Services	43,500,000
Transfer to School Debt Service	2,515,623
Transfer to Special Revenue Funds:	
Solid Waste	6,914,624
Post Secondary Education	697,690
Land Trust Fund	28,642
911 Communications Fund	218,481
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,675,000
General Government	250,000

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

A. Local Effort	\$ 34,170,106
B. Maintenance	7,315,196
C. School District Utilities	82,768
D. School District Insurance	1,770,892
E. School District Audit	58,250
F. Custodial Services	<u>102,788</u>

Total Local Contribution per AS 14.17.410

\$ 43,500,000

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, 2013 and ending June 30, 2014 are as follows:

Nikiski Fire Service Area	\$4,216,222
Bear Creek Fire Service Area	520,448
Anchor Point Fire and Emergency Medical Service Area	581,136
Central Emergency Service Area	7,846,646
Central Peninsula Emergency Medical Service Area	7,170
Kachemak Emergency Service Area	900,025
Seward Bear Creek Flood Service Area	245,781
911 Communications	1,997,176
Kenai Peninsula Borough Road Service Area	6,273,431
Engineer's Estimate Fund	32,000
North Peninsula Recreation Service Area	1,668,317
Seldovia Recreational Service Area	57,724
Post-Secondary Education	697,690
Land Trust	976,660
Nikiski Senior Service Area	328,942
Solid Waste	7,705,123
Central Kenai Peninsula Hospital	3,858,815
South Kenai Peninsula Hospital	3,660,049

SECTION 5. That \$2,515,623 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 6. That \$1,055,150 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 7. That \$190,128 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 8. That \$83,488 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 9. That \$3,621,100 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 10. That \$1,988,566 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are as follows:

School Revenue	\$1,675,000
Solid Waste	300,000
General Government	75,000
Service Areas:	
Nikiski Fire	300,000
Bear Creek Fire	60,000
Anchor Point Fire and Emergency	75,000
Central Emergency	130,000
Kachemak Emergency	116,000
North Peninsula Recreation	115,000
South Kenai Peninsula Hospital	1,446,243

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are as follows:

Insurance and Litigation	\$3,403,887
Health Insurance Reserve	6,369,280
Equipment Replacement	700,000

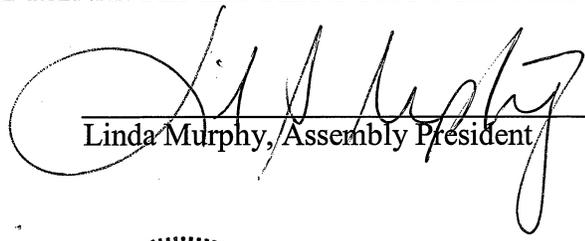
SECTION 13. That the FY2014 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 7, 2013, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 14. That funds reserved for outstanding encumbrances as of June 30, 2013 are reappropriated for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

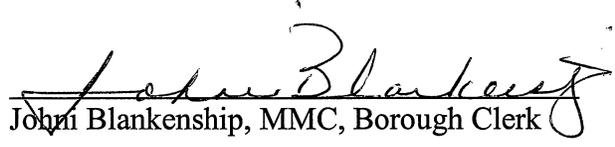
SECTION 15. That the fee schedule presented in the budget document is approved.

SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2013.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF JUNE, 2013.


Linda Murphy, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



Yes: Haggerty, Johnson, McClure, Pierce, Smalley, Smith, Tauriainen, Wolf, Murphy
No: None
Absent: None



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Movill

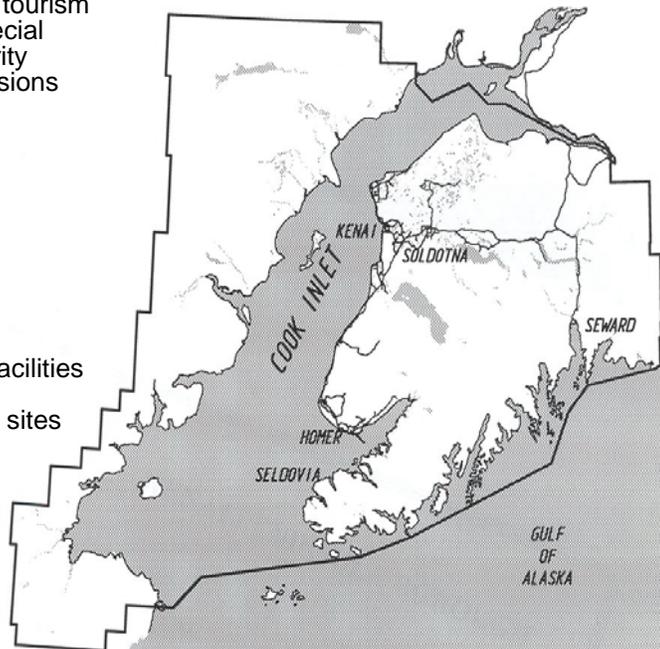
President

Jeffrey R. Emer

Executive Director

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	25,600 square miles
Population	56,756
Emergency Services	15 fire stations 2 hospitals
Solid Waste Disposal	8 landfills 2 recycling baling facilities 5 transfer facilities 8 drop box transfer sites
Roads	638 miles maintained
Education	44 schools in operation



Overview

Contents

Page

Combined Revenues and Appropriations, All Fund Types	37
Summary of Major and Non-Major Funds in the Aggregate	38
Graph - Total Projected Government Revenue, Sources	39
Graph - Total Government Estimated Expenditures by Object	40
Graph - Total Government Estimated Expenditures by Function	41
Major Revenue Sources	42
Total Taxable Valuation and Tax Rates	44
Property Tax Exemptions – Fiscal Year 2014 (2013 Tax Year)	45
Overlapping Mill Rates	46
Mill Rate History	47
Interfund Transfers	48
Interdepartmental Charges	49

This page intentionally left blank

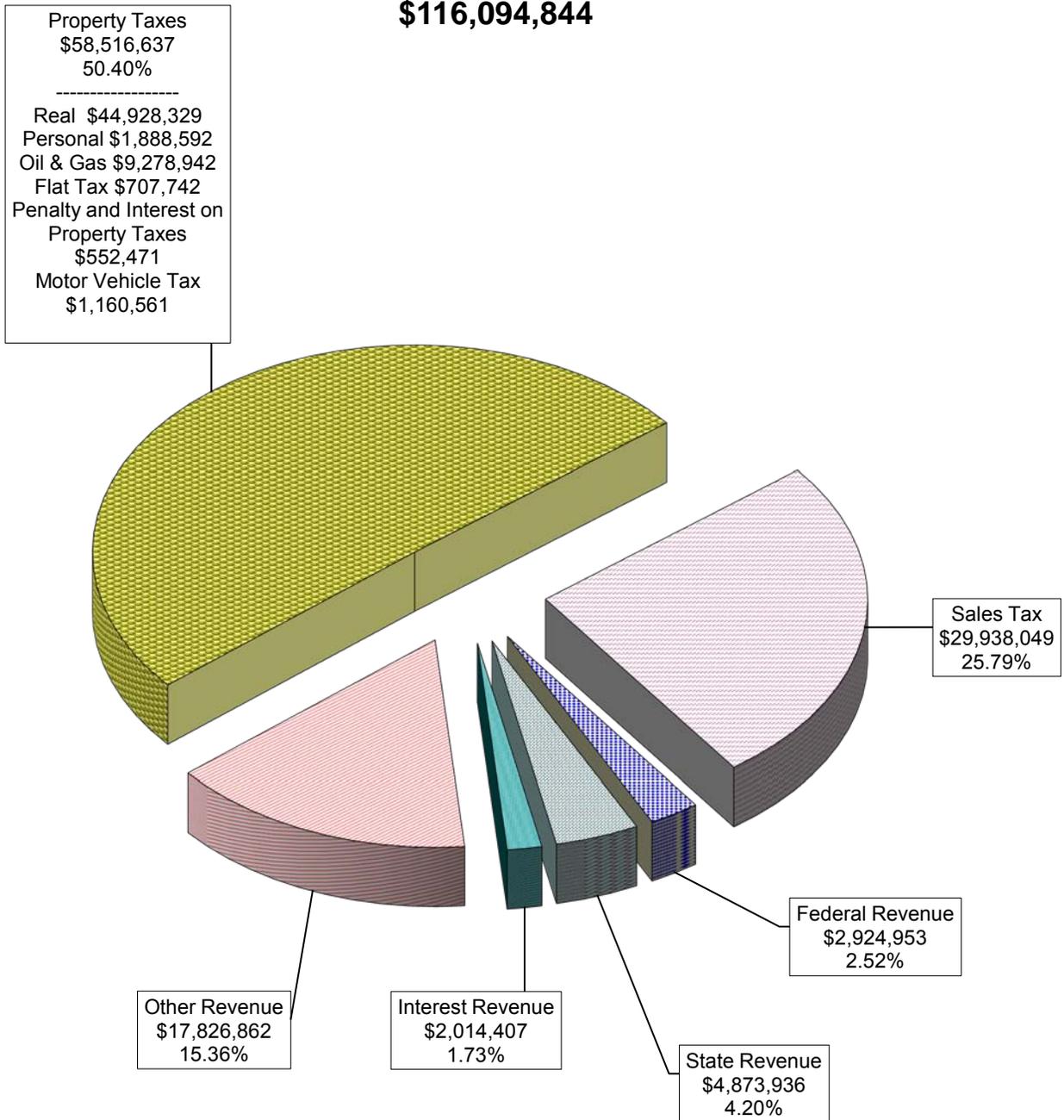
**Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2014**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2013 Original Total All Fund Types	FY2012 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 25,663,680	\$ 19,264,649	\$ -	\$ -	\$ -	\$ 44,928,329	\$ 44,500,139	\$ 43,187,275
Personal	1,097,411	791,181	-	-	-	1,888,592	1,873,434	1,581,288
Oil & Gas (AS 43.56)	4,453,947	4,824,995	-	-	-	9,278,942	7,773,984	6,720,212
Penalty & Interest	494,843	57,628	-	-	-	552,471	568,045	543,760
Flat Tax	480,000	227,742	-	-	-	707,742	662,364	724,151
Motor Vehicle Tax	700,000	460,561	-	-	-	1,160,561	1,139,922	1,197,345
Total Property Taxes	32,889,881	25,626,756	-	-	-	58,516,637	56,517,888	53,954,031
Sales Tax	29,938,049	-	-	-	-	29,938,049	30,064,593	28,385,150
Federal Revenue	2,609,512	-	315,441	-	-	2,924,953	2,585,741	4,163,867
State Revenue	4,873,936	-	-	-	-	4,873,936	5,759,868	15,413,347
Interest Revenue	1,250,000	544,544	-	99,045	120,818	2,014,407	1,973,005	2,133,913
Other Revenue	250,000	7,817,783	-	-	9,759,079	17,826,862	17,885,195	21,180,918
Total Revenues	71,811,378	33,989,083	315,441	99,045	9,879,897	116,094,844	114,786,290	125,231,226
Other Financing Sources/Transfers	-	51,620,417	9,454,055	4,400,000	-	65,474,472	66,194,052	67,113,490
Total Revenue and Other Financing Sources	71,811,378	85,609,500	9,769,496	4,499,045	9,879,897	181,569,316	180,980,342	192,344,716
Appropriations:								
Expenditures/Expenses								
Personnel	13,818,092	21,534,969	-	-	524,991	35,878,052	35,438,177	33,897,381
Supplies	263,121	2,374,230	-	-	16,020	2,653,371	2,669,553	2,306,865
Services	4,366,007	17,032,297	-	-	9,931,656	31,329,960	31,515,838	32,460,104
Debt Service	-	-	9,769,496	-	-	9,769,496	10,256,420	10,433,749
Capital Outlay	114,777	595,098	-	2,975,188	500	3,685,563	2,999,152	18,333,789
Payment to School District	-	34,170,106	-	-	-	34,170,106	33,806,586	33,666,882
Interdepartmental Charges	(1,139,641)	(254,776)	-	1,317,055	-	(77,362)	(33,400)	(1,597,287)
Total Expenditures/Expenses	17,422,356	75,451,924	9,769,496	4,292,243	10,473,167	117,409,186	116,652,326	129,501,483
Other Financing Uses/Transfers	55,853,041	9,621,431	-	-	-	65,474,472	66,194,052	65,945,101
Total Appropriations and Other Financing Uses	73,275,397	85,073,355	9,769,496	4,292,243	10,473,167	182,883,658	182,846,378	195,446,584
Net Results From Operations	(1,464,019)	536,145	-	206,802	(593,270)	(1,314,342)	(1,866,036)	(3,101,868)
Projected Lapse	759,782	886,178	-	-	-	1,645,960	484,049	-
Change in Fund Balance/ Retained Earnings	(704,237)	1,422,323	-	206,802	(593,270)	331,618	(1,381,987)	(3,101,868)
Beginning Fund Balance/ Retained Earnings	20,941,784	20,214,152	-	13,299,285	10,903,065	65,358,286	66,740,273	69,842,141
Ending Fund Balance/ Retained Earnings	\$ 20,237,547	\$ 21,636,475	\$ -	\$ 13,506,087	\$ 10,309,795	\$ 65,689,904	\$ 65,358,286	\$ 66,740,273
Reserved Fund Balance/Equity Retained Earnings	-	-	-	-	-	-	-	-
Unreserved Fund Balance/ Retained Earnings	20,237,547	21,636,475	-	13,506,087	10,309,795	65,689,904	65,358,286	66,740,273
Total Fund Balance/ Retained Earnings	\$ 20,237,547	\$ 21,636,475	\$ -	\$ 13,506,087	\$ 10,309,795	\$ 65,689,904	\$ 65,358,286	\$ 66,740,273

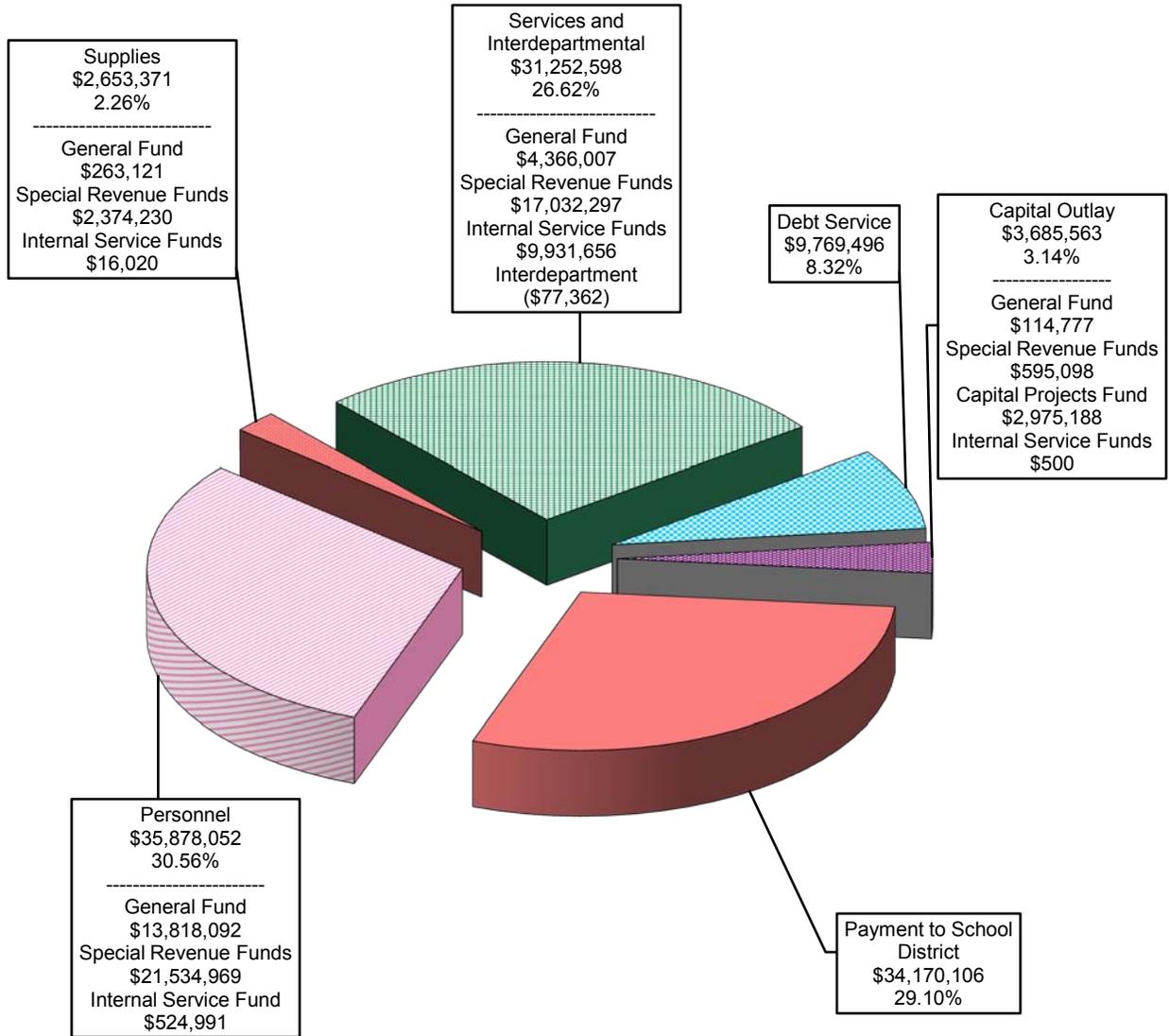
FY2014 Assembly Adopted Budget
Summary of Major Funds and Non-Major Funds in the Aggregate For The
Prior Year, Current Year and Adoped Budget

	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2012 Actual	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2012 Actual	FY2013 Forecast Budget	FY2014 Assembly Adopted
Revenues:						
Property Taxes:						
Real	\$ 24,817,375	\$ 25,434,257	\$ 25,663,680	\$ 18,369,900	\$ 19,159,136	\$ 19,264,649
Personal	953,827	1,084,154	1,097,411	627,461	789,656	791,181
Oil & Gas (AS 43.56)	3,157,500	3,645,293	4,453,947	3,562,712	4,128,803	4,824,995
Penalty and Interest	474,204	507,192	494,843	69,556	60,434	57,628
Flat Tax	505,866	480,000	480,000	218,285	185,995	227,742
Motor Vehicle Tax	716,502	700,000	700,000	480,843	444,214	460,561
Total Property Taxes	<u>30,625,274</u>	<u>31,850,896</u>	<u>32,889,881</u>	<u>23,328,757</u>	<u>24,768,238</u>	<u>25,626,756</u>
Sales Tax	28,385,150	29,351,029	29,938,049	-	-	-
Federal Revenue	3,165,899	3,302,366	2,609,512	997,968	645,019	315,441
State Revenue	6,438,979	5,779,617	4,873,936	8,974,368	5,779,617	-
Interest Revenue	1,189,532	1,250,000	1,250,000	944,381	780,656	764,407
Other Revenue	339,674	250,000	250,000	20,841,244	21,242,426	17,576,862
Total Revenues	<u>70,144,508</u>	<u>71,783,908</u>	<u>71,811,378</u>	<u>55,086,718</u>	<u>53,215,956</u>	<u>44,283,466</u>
Other Financing Sources:						
Transfers From Other Funds:	-	-	-	67,113,490	80,980,425	65,474,472
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,113,490</u>	<u>80,980,425</u>	<u>65,474,472</u>
Total Revenues and Other Financing Sources	<u>70,144,508</u>	<u>71,783,908</u>	<u>71,811,378</u>	<u>122,200,208</u>	<u>134,196,381</u>	<u>109,757,938</u>
Expenditures:						
Personnel	12,603,472	13,415,358	13,818,092	21,293,909	21,711,668	22,059,960
Supplies	213,949	406,457	263,121	2,092,916	2,340,319	2,390,250
Services	3,892,138	4,704,728	4,366,007	72,668,597	71,382,023	70,903,555
Capital Outlay	137,945	123,286	114,777	18,195,844	61,769,372	3,570,786
Interdepartmental Charges	(1,371,554)	(1,272,365)	(1,139,641)	(225,733)	(237,267)	1,062,279
Total Expenditures	<u>15,475,950</u>	<u>17,377,464</u>	<u>17,422,356</u>	<u>114,025,533</u>	<u>156,966,115</u>	<u>99,986,830</u>
Other Financing Uses:						
Operating Transfers Out	54,907,789	55,452,567	55,853,041	11,037,312	7,886,984	9,621,431
Total Other Financing Uses	<u>54,907,789</u>	<u>55,452,567</u>	<u>55,853,041</u>	<u>11,037,312</u>	<u>7,886,984</u>	<u>9,621,431</u>
Total Expenditures and Operating Transfers	<u>70,383,739</u>	<u>72,830,031</u>	<u>73,275,397</u>	<u>125,062,845</u>	<u>164,853,099</u>	<u>109,608,261</u>
Net Results From Operations	(239,231)	(1,046,123)	(1,464,019)	(2,862,637)	(30,656,718)	149,677
Projected Lapse	-	521,324	759,782	-	878,226	886,178
Change in Fund Balance	(239,231)	(524,799)	(704,237)	(2,862,637)	(29,778,492)	1,035,855
Beginning Fund Balance	21,705,814	21,466,583	20,941,784	48,136,327	45,273,690	44,416,502
Ending Fund Balance	<u>\$ 21,466,583</u>	<u>\$ 20,941,784</u>	<u>\$ 20,237,547</u>	<u>\$ 45,273,690</u>	<u>\$ 44,416,502</u>	<u>\$ 45,452,357</u>

Total Projected Government Revenues Sources - FY2014 \$116,094,844



Total Government Estimated Expenditures FY2014 - By Object \$117,409,186

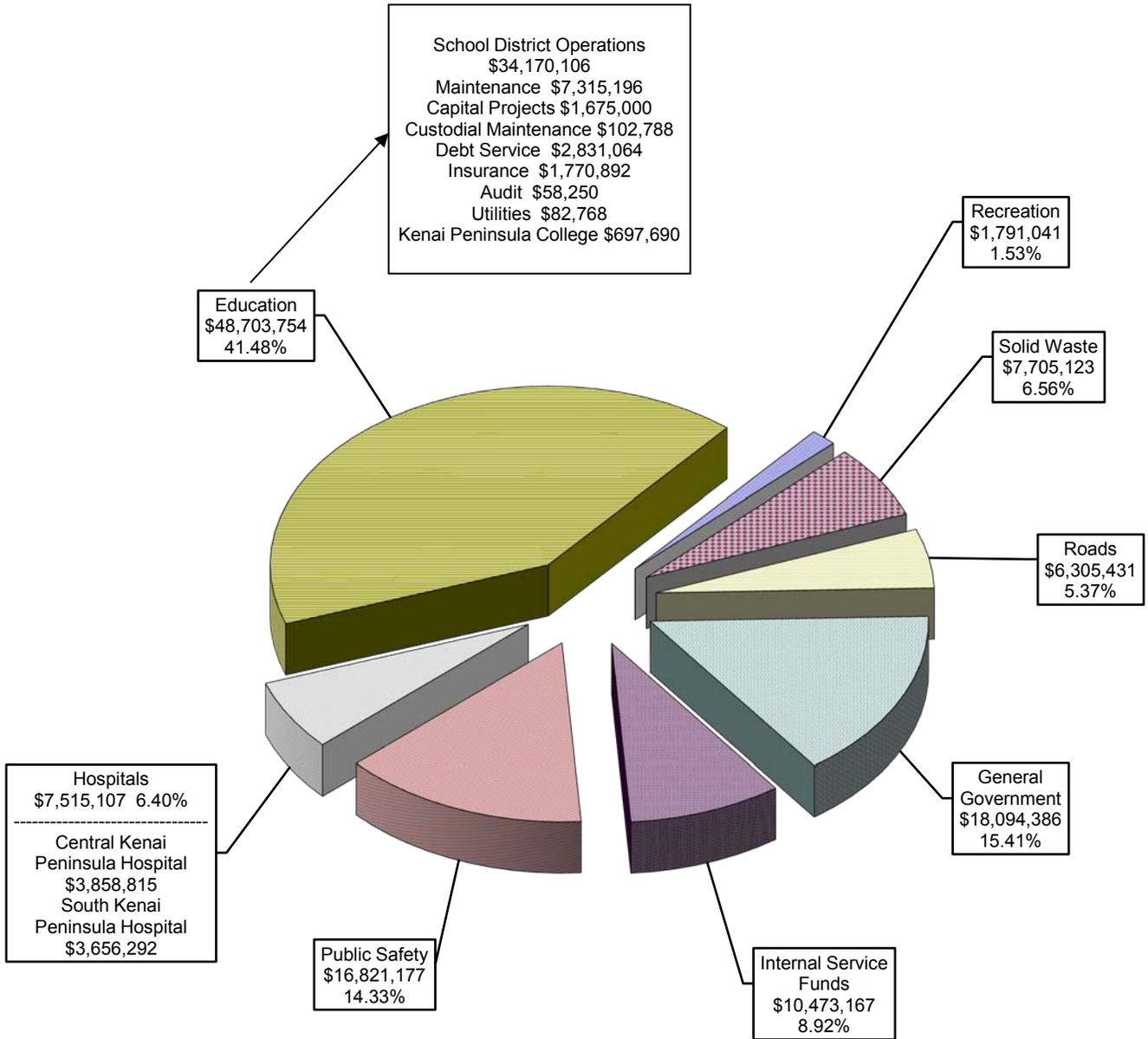


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,139,641)
Special Revenue Funds:	(\$ 254,776)
Capital Project Funds:	<u>\$1,317,055</u>
Other Funds*	(\$ 77,362)

*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
FY2014 - By Function
\$117,409,186**



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 Federal Department of Interior.

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 preliminary total taxable assessed value for the Borough for FY2014 is \$6,981,536,000.

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

The State of Alaska also requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030). Two of the most significant exemptions in terms of dollars are the Senior Citizen and ANSCA native exemptions. In FY2014, these exemptions represent approximately \$6.4 million in property tax not collected. In addition, the Borough has granted optional exemptions. In FY2014, these optional exemptions represent approximately \$2.5 million in property tax not collected. See page 43 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

A.S. Title 29.45.650 - 29.45.710 and Kenai Peninsula Borough Code of Ordinances 05.18.100 - 05.18.900 authorize the Borough and each of the five cities within the Borough to levy and collect sales tax on all retail sales, rents, and services made or rendered within the Borough based on the gross sales of the seller. The current Borough rate is 3% and is collected on sales, rentals and services made or rendered within the Borough, subject to the exemptions that have been provided by code. The sales tax shall be applied only to the first \$500 of each separate sale. The Borough also collects sales tax on behalf of the cities within the Borough, which have various rates from 3% - 4.5%, and remits the tax that has been collected to them monthly. Interest and penalty are assessed on delinquent sales taxes. The interest rate is set at 10% per annum, and penalty is assessed at 5% of the taxes due per month, up to a maximum of 10%. 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 reduction in sales tax revenue for 2012 due to this initiative was approximately \$3,150,000.

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 FY2014 is \$2,539,512.

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 \$70,000 for operations is received from the Federal government through the Alaska Department of Military and Veterans Affairs.

National Forest Receipts: In accordance with 43 CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds have been included in the FY2014 budget in the amount of \$0.

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 FY2014 the Borough's entitlement for debt reimbursement is projected to be \$1,732,896.

State Revenue Sharing: The FY2014 budget includes funding of \$2,150,000 for this program.

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 FY2014 is \$750,000.

Electric and Telephone Cooperative: A.S. Title 10.25.570 refunds to the Borough the gross revenue taxes collected from the electric and telephone cooperatives of the Borough for activities outside cities of the Borough, less an administrative fee for collection.

OTHER REVENUES

Other revenues include service charges and fees for foreclosure, recording fees, election judge services, data processing charges, plat filing fees, fire service training seminars, ambulance service fees, recreation program admissions, and land sales and leases. In the internal

service funds, other revenue includes amounts received from other funds for insurance premiums and repayment for equipment purchases.

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

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

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

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

OTHER FINANCING SOURCES

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

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

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	\$ 5,703,040	\$ 248,846	\$ 989,766	\$6,941,652	4.50	\$ 32,189,881
Nikiski Fire	649,177	35,670	703,294	1,388,141	2.90	4,042,567
Bear Creek Fire	140,711	1,070	6,350	148,131	3.25	483,956
Anchor Point Fire & Emergency Medical	219,918	17,277	29,929	267,124	2.25	605,516
Central Emergency Services	2,309,831	90,847	105,185	2,505,863	2.65	6,707,450
Central Peninsula Emergency Medical	4,338	1,717	-	6,055	1.00	7,170
Kachemak Emergency	354,728	2,356	-	357,084	2.25	808,508
Seward Bear Creek Flood	368,576	19,974	6,350	394,900	0.50	210,412
Road Service Area	3,664,658	151,337	899,350	4,715,345	1.40	6,655,256
North Peninsula Recreation	649,177	36,396	737,513	1,423,086	1.00	1,431,587
Seldovia Recreational	68,133	1,209	-	69,342	0.75	55,025
Nikiski Senior	587,659	34,162	698,563	1,320,384	0.20	264,349
Central Peninsula Hospital	3,635,906	159,051	861,654	4,656,611	0.02	94,322
South Peninsula Hospital	1,435,237	63,069	113,913	1,612,219	2.30	3,800,077

**Property Tax Exemptions - Fiscal Year 2014 (Applicable to 2013 Tax Year)
General Fund Only - 4.50 Mills**

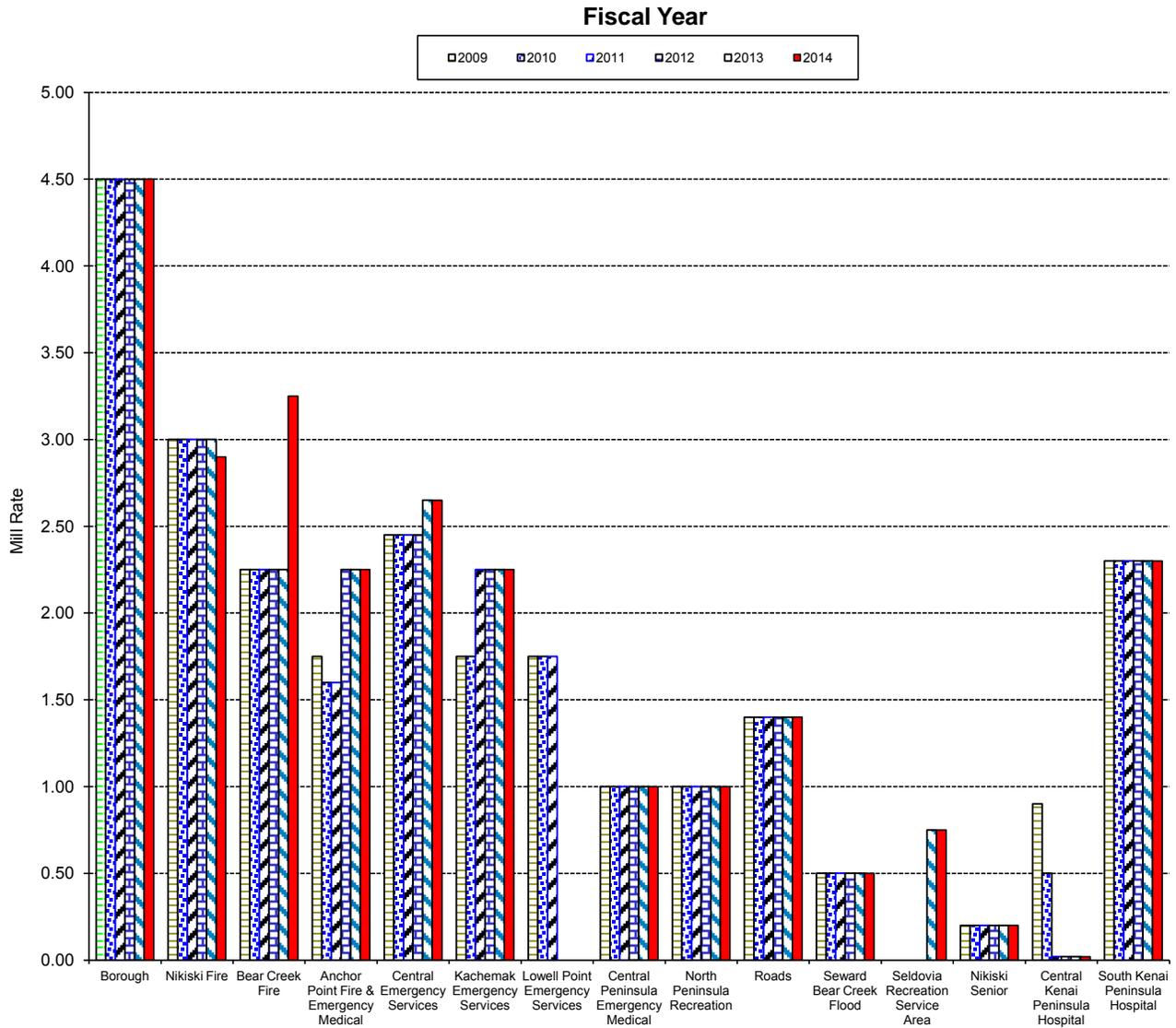
	Exempt Assessed Value (\$1,000)	Exempted Tax Revenue
MANDATORY EXEMPTIONS		
\$150,000 Senior Citizen	\$ 483,207	\$ 2,174,432
ANCSA Native	936,250	4,213,125
Cemetery	1,504	6,768
Charitable	35,402	159,309
Disabled Veteran	34,918	157,131
Electric Cooperative	19,063	85,784
Fire Suppression	8,728	39,276
Government	7,642,080	34,389,360
Hospital	52,593	236,669
Housing Authority	14,349	64,571
Mental Health Trust	113,783	512,024
Multi-Purpose Senior Center	4,630	20,835
Native Allotment (BIA)	29,832	134,244
Religious	103,153	464,189
State Educational	85,317	383,927
University	43,096	193,932
Veterans	2,429	10,931
Total Mandatory Exemptions	9,610,334	43,246,507
DEFERMENTS & ABATEMENTS		
Agriculture Deferment	5,217	23,477
Conservation Easement Deferment	1,697	7,637
Total Deferments & Abatements	6,914	31,114
OPTIONAL EXEMPTIONS		
\$10,000 Volunteer Firefighter/EMS	580	2,610
\$20,000 Homeowner - Borough	199,214	896,463
\$100,000 Personal Property	26,802	120,609
\$150,000 Senior Citizen - Borough Only	207,579	934,106
Community Purpose	54,221	243,995
Disabled Resident \$500 tax credit - Borough		162,500
Disabled Veteran - Borough Only	24,912	112,104
Habitat Protection	6,002	27,009
River Restoration & Rehabilitation	80	360
Economic Development	123	554
Total Optional Exemptions	519,513	2,500,310
GRAND TOTAL ALL KPB EXEMPTIONS	\$ 10,136,761	\$ 45,777,931

Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road Service Area	Total FY2014	Total FY2013	Difference FY2013 MILL/ FY2014 MILL
53	Nikiski Fire (NFSA)	2.90	4.50				1.00			0.02		1.40	9.82	9.92	-0.10
57	Bear Creek Fire	3.25	4.50						0.50			1.40	9.65	8.65	1.00
68	Anchor Point Fire and Emergency Medical	1.60	4.50								2.30	1.40	9.80	9.80	0.00
58	Central Emergency Services (CES)	2.65	4.50							0.02		1.40	8.57	8.57	0.00
81	Kachemak Emergency Services (KES)	2.25	4.50								2.30	1.40	10.45	10.45	0.00
42	Lowell Point Emergency	0.00	4.50						0.50			1.40	6.40	6.40	0.00
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.50								2.30	1.40	9.20	9.20	0.00
54	North Peninsula Recreation (NPR)	1.00	4.50		2.65					0.02		1.40	9.57	9.57	0.00
11	Seldovia Recreation (SRSA)	0.75	4.50										5.25	5.25	0.00
67	Road Service Area	1.40	4.50										5.90	5.90	0.00
43	Seward Bear Creek Flood (SBCF)	0.50	4.50									1.40	6.40	6.40	0.00
55	Nikiski Senior	0.20	4.50	2.90			1.00			0.02		1.40	10.02	10.12	-0.10
61	Central Peninsula Hospital (WEST) (CPH)	0.02	4.50									1.40	5.92	5.92	0.00
63	Central Peninsula Hospital (EAST) (CPH)	0.02	4.50			1.00						1.40	6.92	6.92	0.00
52	South Peninsula Hospital (SPH)	2.30	4.50										6.80	6.80	0.00
65	South Peninsula Hospital (Roads) / (SPH)	2.30	4.50									1.40	8.20	8.20	0.00
20	City of Homer	4.50	4.50								2.30		11.30	11.30	0.00
21	City of Homer- ODLSA	14.13	4.50								2.30		20.93	20.93	0.00
80	City of Kachemak	1.00	4.50								2.30		7.80	7.80	0.00
30	City of Kenai	3.85	4.50							0.02			8.37	8.37	0.00
10	City of Seldovia	4.60	4.50				0.75						9.85	9.85	0.00
40	City of Seward	3.12	4.50						0.50				8.12	8.12	0.00
41	City of Seward Special	3.12	4.50						0.50				8.12	8.12	0.00
70	City of Soldotna	0.50	4.50		2.65					0.02			7.67	7.82	-0.15

Mill Rate History

	Fiscal Year					
	2009	2010	2011	2012	2013	2014
Borough	4.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Nikiski Fire	3.00	3.00	3.00	3.00	3.00	2.90
Bear Creek Fire	2.25	2.25	2.25	2.25	2.25	3.25
Anchor Point Fire & Emergency Medic	1.75	1.60	1.60	2.25	2.25	2.25
Central Emergency Services	2.45	2.45	2.45	2.45	2.65	2.65
Kachemak Emergency Services	1.75	1.75	2.25	2.25	2.25	2.25
Lowell Point Emergency Services	1.75	1.75	1.75	-	-	-
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.50	0.50
Seldovia Recreation Service Area	-	-	-	-	0.75	0.75
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.90	0.50	0.02	0.02	0.02	0.02
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Interfund Transfers
Fiscal Year 2014 Projection**

	Transfers In									
	Transfers Out	Special Revenue Funds							Debt Service	Capital Projects
Central Emergency		School Fund	Post- secondary Education	Land Trust Fund	911 Fund	Nikiski Seniors	Solid Waste			
General Fund	\$ 55,853,041	\$ -	\$ 43,500,000	\$ 697,690	\$ 28,642	\$ 218,481	\$ 52,981	\$ 6,914,624	\$ 2,515,623	\$ 1,925,000
Special Revenue Funds:										
Nikiski Fire	259,588					59,588				200,000
Bear Creek Fire	183,488							83,488		100,000
Anchor Point Fire & Emergency Medical	75,000									75,000
Central Emergency Services	573,142					133,014		190,128		250,000
Kachemak Emergency Services	58,227					8,227				50,000
Central Peninsula Emergency Medical	7,170	7,170								
North Peninsula Recreation	50,000									50,000
Solid Waste	1,355,150							1,055,150		300,000
Central Kenai Peninsula Hospital	3,621,100							3,621,100		
South Kenai Peninsula Hospital	3,438,566							1,988,566		1,450,000
	\$ 65,474,472	\$ 7,170	\$ 43,500,000	\$ 697,690	\$ 28,642	\$ 419,310	\$ 52,981	\$ 6,914,624	\$ 9,454,055	\$ 4,400,000

**Interdepartmental Charges
Fiscal Year 2014**

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
General Fund:				
Purchasing	\$ 235,542	\$ -	\$ 235,542	\$ -
Capital Projects	704,140	26,000	-	678,140
Planning	102,763	-	102,763	-
River Center	115,434	-	115,434	-
Non-departmental	155,400	-	-	-
Special Revenue Funds:				
Roads	83,515	-	-	83,515
School Fund-Maintenance	595,000	195,000	-	400,000
Misc. Capital Projects & Grants	-	-	-	30,400
	<u>\$ 1,991,794</u>	<u>\$ 221,000</u>	<u>\$ 453,739</u>	<u>\$ 1,192,055</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.

This page intentionally left blank

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.

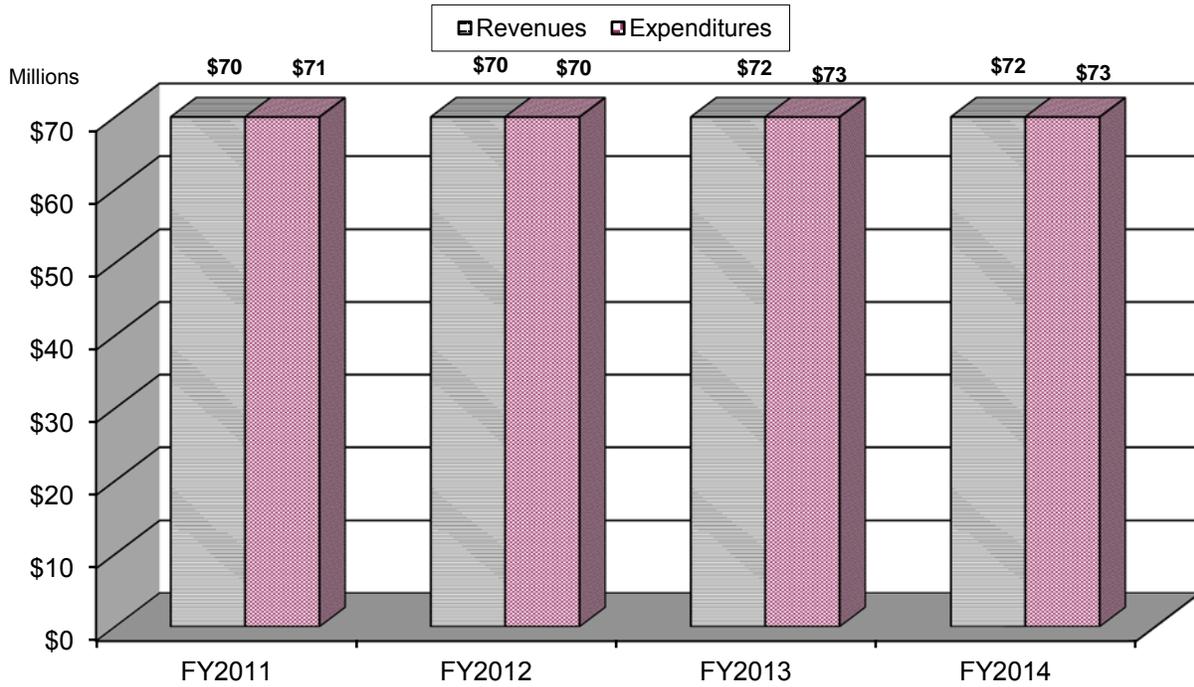
Financial Summary Information.....	53
Total General Fund Expenditures.....	56
Mill rate equivalent information.....	58
Individual department budgets:	
Assembly:	
Administration.....	60
Assembly Clerk.....	62
Elections.....	64
Records Management.....	66
Assembly Department Totals.....	68
Mayor:	
Administration.....	70
Purchasing and Contracting.....	74
Emergency Management - Administration.....	76
Human Resources - Administration / Human Resources.....	80
Human Resources - Homer and Seward Annex.....	82
Human Resources - Printing/Mail.....	84
Human Resources - Custodial Maintenance.....	86
Human Resources Totals.....	88
Information Technology-	
Administration.....	90
Legal-	
Administration.....	94
Finance:	
Administration.....	96
Financial Services.....	98
Property Tax and Collections.....	102
Sales Tax.....	104
Finance Department Totals.....	106
Assessing:	
Administration.....	108
Appraisal.....	110
Assessing Department Totals.....	115
Resource Planning:	
Administration.....	116
Geographic Information System.....	120
Resource Planning Totals.....	122
River Center-	
Administration.....	124
Capital Projects-	
Administration.....	128
Senior Citizens Grant Program.....	132
Non-Departmental.....	134
Total General Fund.....	136

This page intentionally left blank

Fund: 100 General Fund

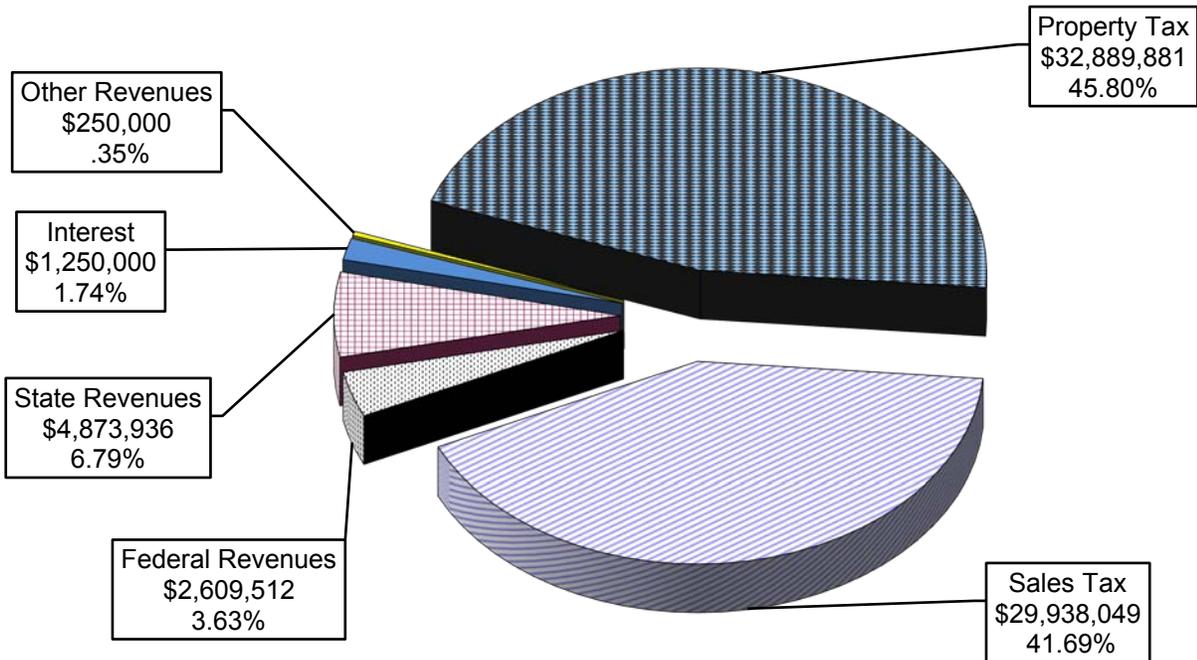
Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2014	FY2015	FY2016	FY2017
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Values (000'S)								
Real	5,450,777	5,707,586	5,641,918	5,652,057	5,703,040	5,845,616	5,991,756	6,141,550
Personal	228,795	226,664	245,840	253,889	248,846	248,846	248,846	248,846
Oil & Gas (AS 43.56)	713,954	698,991	810,065	810,065	989,766	940,278	940,278	940,278
Total Taxable Values	6,393,526	6,633,241	6,697,823	6,716,011	6,941,652	7,034,740	7,180,880	7,330,674
Mill Rate	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Revenues:								
Property Taxes:								
Real	\$ 24,432,774	\$ 24,817,375	\$ 25,388,631	\$ 25,434,257	\$ 25,663,680	\$ 26,305,272	\$ 26,962,904	\$ 27,636,976
Personal	1,044,196	953,827	1,084,154	1,084,154	1,097,411	1,097,411	1,097,411	1,097,411
Oil & Gas (AS 43.56)	3,337,065	3,157,500	3,645,293	3,645,293	4,453,947	4,231,250	4,231,250	4,231,250
Penalty and Interest	515,482	474,204	507,192	507,192	494,843	494,843	494,843	494,843
Flat Tax	504,288	505,866	480,000	480,000	480,000	480,000	480,000	480,000
Motor Vehicle Tax	714,434	716,502	700,000	700,000	700,000	700,000	700,000	700,000
Total Property Taxes	30,548,239	30,625,274	31,805,270	31,850,896	32,889,881	33,308,776	33,966,408	34,640,480
Sales Tax	27,798,976	28,385,150	30,064,593	29,351,029	29,938,049	31,135,571	32,380,994	33,676,234
Federal Revenue	3,123,880	3,165,899	2,292,144	3,302,366	2,609,512	1,990,000	1,990,000	1,990,000
State Revenue	5,315,539	6,438,979	5,759,868	5,779,617	4,873,936	5,402,824	5,394,917	5,390,158
Interest Revenue	886,250	1,189,532	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Other Revenue	1,270,047	339,674	250,000	250,000	250,000	250,000	250,000	250,000
Total Revenues	68,942,931	70,144,508	71,421,875	71,783,908	71,811,378	73,337,171	75,232,319	77,196,872
Other Financing Sources:								
Transfers From Other Funds:	1,147,832	-	-	-	-	-	-	-
Total Other Financing Sources	1,147,832	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	70,090,763	70,144,508	71,421,875	71,783,908	71,811,378	73,337,171	75,232,319	77,196,872
Expenditures:								
Personnel	13,117,517	12,603,472	13,710,372	13,415,358	13,818,092	14,370,816	14,945,649	15,543,475
Supplies	238,111	213,949	378,935	406,457	263,121	268,383	273,751	279,226
Services	4,147,168	3,892,138	4,250,059	4,704,728	4,366,007	4,453,327	4,542,394	4,633,242
Capital Outlay	145,956	137,945	106,198	123,286	114,777	117,073	119,414	121,802
Interdepartmental Charges	(1,098,820)	(1,371,554)	(1,287,765)	(1,272,365)	(1,139,641)	(1,162,434)	(1,185,683)	(1,209,397)
Total Expenditures	16,549,932	15,475,950	17,157,799	17,377,464	17,422,356	18,047,165	18,695,525	19,368,348
Operating Transfers To:								
Special Revenue Fund - Schools	42,588,135	43,251,135	43,000,000	43,000,000	43,500,000	43,935,000	44,374,350	44,818,094
Special Revenue Fund - Solid Waste	8,047,280	7,406,971	8,043,557	7,724,395	6,914,624	6,806,742	5,866,215	7,214,819
Special Revenue Funds - Other	728,456	957,083	1,106,927	1,106,927	997,794	953,866	998,491	1,055,399
Debt Service - School Debt	2,262,138	2,342,600	2,571,245	2,571,245	2,515,623	3,414,033	3,402,738	3,395,938
Capital Projects - Schools	1,250,000	950,000	1,050,000	1,050,000	1,675,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	-	-	-	-	250,000	250,000	250,000	250,000
Total Operating Transfers	54,876,009	54,907,789	55,771,729	55,452,567	55,853,041	56,609,641	56,141,794	57,984,250
Total Expenditures and Operating Transfers	71,425,941	70,383,739	72,929,528	72,830,031	73,275,397	74,656,806	74,837,319	77,352,597
Net Results From Operations	(1,335,178)	(239,231)	(1,507,653)	(1,046,123)	(1,464,019)	(1,319,635)	395,000	(155,725)
Projected Lapse	-	-	875,523	521,324	759,782	781,651	804,343	827,892
Change in Fund Balance	(1,335,178)	(239,231)	(632,130)	(524,799)	(704,237)	(537,984)	1,199,343	672,167
Beginning Fund Balance	23,040,992	21,705,814	21,466,583	21,466,583	20,941,784	20,237,547	19,699,563	20,898,906
Ending Fund Balance	\$ 21,705,814	\$ 21,466,583	\$ 20,834,453	\$ 20,941,784	\$ 20,237,547	\$ 19,699,563	\$ 20,898,906	\$ 21,571,072

General Fund Revenues and Expenditures History

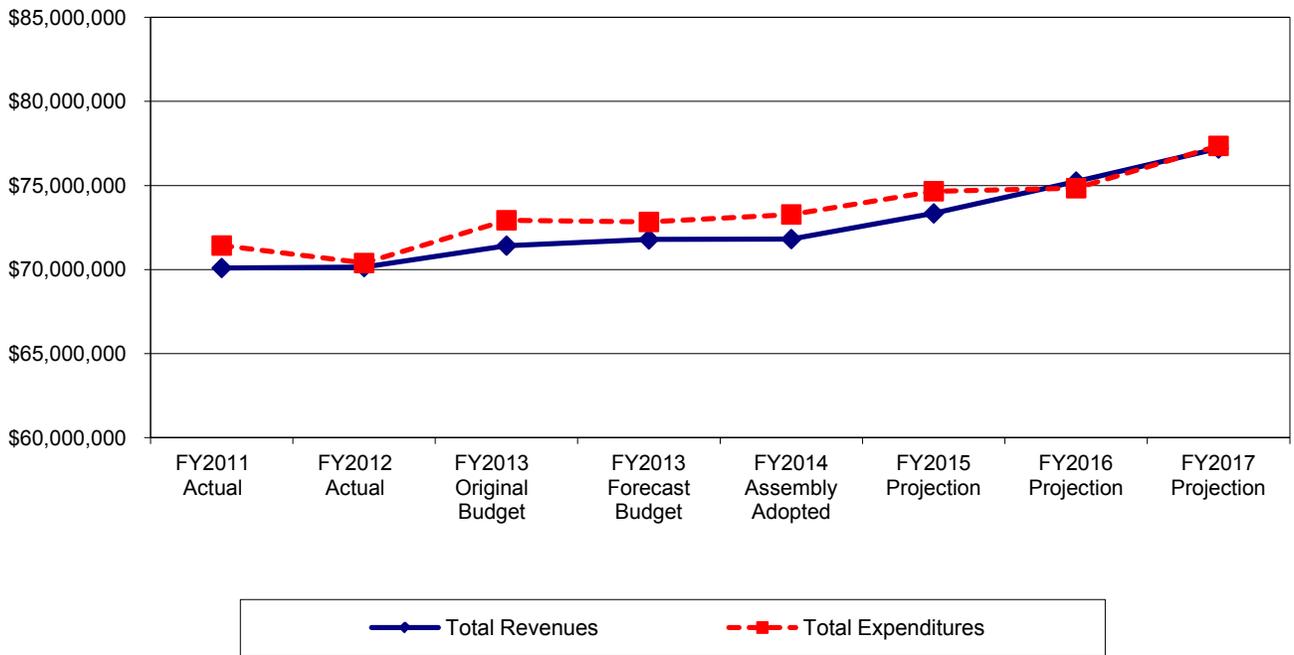


* FY2013 is based on estimates made prior to year end. FY2014 is based on projected budget.

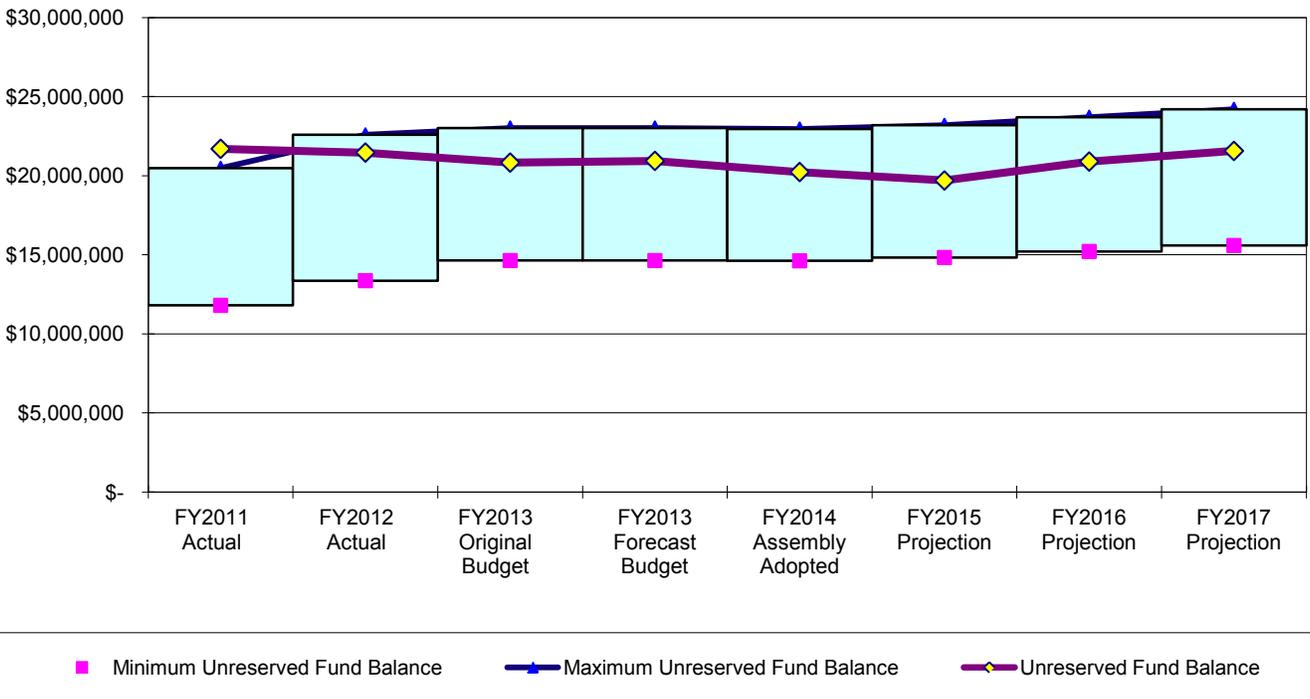
Where The Money Comes From General Fund Revenue Projections - FY2014 \$71,811,378



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

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 6,836,782	\$ 6,301,178	\$ 7,334,807	\$ 7,265,293	\$ 7,509,325	\$ 174,518	2.38%
40120 Temporary Wages	343,872	283,719	564,651	338,151	349,867	(214,784)	-38.04%
40130 Overtime Wages	110,238	33,227	84,338	84,338	95,672	11,334	13.44%
40210 FICA	616,247	559,441	689,710	689,710	707,742	18,032	2.61%
40221 PERS	2,193,145	2,283,471	1,642,221	1,642,221	1,686,656	44,435	2.71%
40321 Health Insurance	2,034,943	2,252,077	2,371,551	2,371,551	2,411,686	40,135	1.69%
40322 Life Insurance	11,516	10,919	18,609	18,609	19,275	666	3.58%
40410 Leave	895,918	855,170	943,288	943,288	976,672	33,384	3.54%
40511 Other benefits	74,856	24,270	61,197	62,197	61,197	-	0.00%
Total: Personnel	13,117,517	12,603,472	13,710,372	13,415,358	13,818,092	107,720	0.79%
Supplies							
42020 Signage Supplies	25,472	14,876	16,800	20,050	15,000	(1,800)	-10.71%
42021 Promotional Supplies	1,122	294	1,000	1,000	1,000	-	0.00%
42120 Computer Software	36,369	19,889	150,100	162,866	15,050	(135,050)	-89.97%
42210 Operating Supplies	114,369	90,867	131,070	131,488	130,550	(520)	-0.40%
42230 Fuel, Oils and Lubricants	16,214	19,848	26,150	26,150	27,696	1,546	5.91%
42250 Uniforms	816	2,022	2,075	2,075	2,175	100	4.82%
42263 Training Supplies	898	-	1,400	1,300	1,300	(100)	-7.14%
42310 Repair/Maintenance Supplies	30,583	53,321	37,450	37,791	53,450	16,000	42.72%
42360 Motor Vehicle Repair Supplies	1,730	1,054	2,650	3,250	2,900	250	9.43%
42410 Small Tools	10,538	11,778	10,240	20,487	14,000	3,760	36.72%
Total: Supplies	238,111	213,949	378,935	406,457	263,121	(115,814)	-30.56%
Services							
43006 Senior Centers Grant Program	481,969	491,608	608,969	608,969	608,969	-	0.00%
43009 Contractual Services - EDD	50,000	40,000	90,000	90,000	50,000	(40,000)	-44.44%
43010 Contractual Services - CARTS	50,000	25,000	25,000	25,000	25,000	-	0.00%
43011 Contractual Services	720,060	613,551	549,934	913,482	541,912	(8,022)	-1.46%
43012 Audit Services	78,761	68,778	90,650	122,513	90,650	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	25,580	28,166	39,000	39,000	37,500	(1,500)	-3.85%
43019 Software Licensing	451,524	488,898	528,479	557,940	595,315	66,836	12.65%
43021 Peninsula Promotion	305,428	308,989	310,000	324,500	310,000	-	0.00%
43031 Litigation	7,578	4,888	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees - Special	14,693	74,480	13,395	19,107	13,395	-	0.00%
43110 Communications	257,841	119,962	128,820	128,820	133,549	4,729	3.67%
43140 Postage and Freight	97,605	108,305	124,509	124,609	126,132	1,623	1.30%
43210 Transportation/Subsistence	268,467	279,672	328,042	325,211	374,368	46,326	14.12%
43215 Travel - Out of State	20,189	6,781	20,350	20,350	19,350	(1,000)	-4.91%
43216 Travel - In State	21,191	16,401	29,250	29,250	26,000	(3,250)	-11.11%
43220 Car Allowance	143,798	142,896	155,000	155,000	158,600	3,600	2.32%
43221 Car Allowance/PC	19,800	18,450	23,400	23,400	25,200	1,800	7.69%
43250 Freight and Express	-	898	-	-	-	-	-
43260 Training	59,930	48,463	75,934	93,244	79,532	3,598	4.74%
43270 Employee Development	5,559	5,499	7,500	7,500	7,500	-	0.00%
43310 Advertising	131,490	97,562	132,760	125,959	121,260	(11,500)	-8.66%
43410 Printing	51,767	51,718	53,225	53,283	59,450	6,225	11.70%
43510 Insurance Premium	161,215	120,080	100,692	100,692	123,505	22,813	22.66%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	208,305	210,268	203,461	203,461	212,511	9,050	4.45%
43720 Equipment Maintenance	59,236	44,768	86,060	85,082	70,510	(15,550)	-18.07%
43750 Vehicle Maintenance	470	258	3,400	2,300	2,500	(900)	-26.47%
43780 Maintenance Buildings	20,749	28,405	24,347	27,847	34,250	9,903	40.67%
43810 Rents and Operating Leases	26,403	24,828	26,732	28,037	27,593	861	3.22%

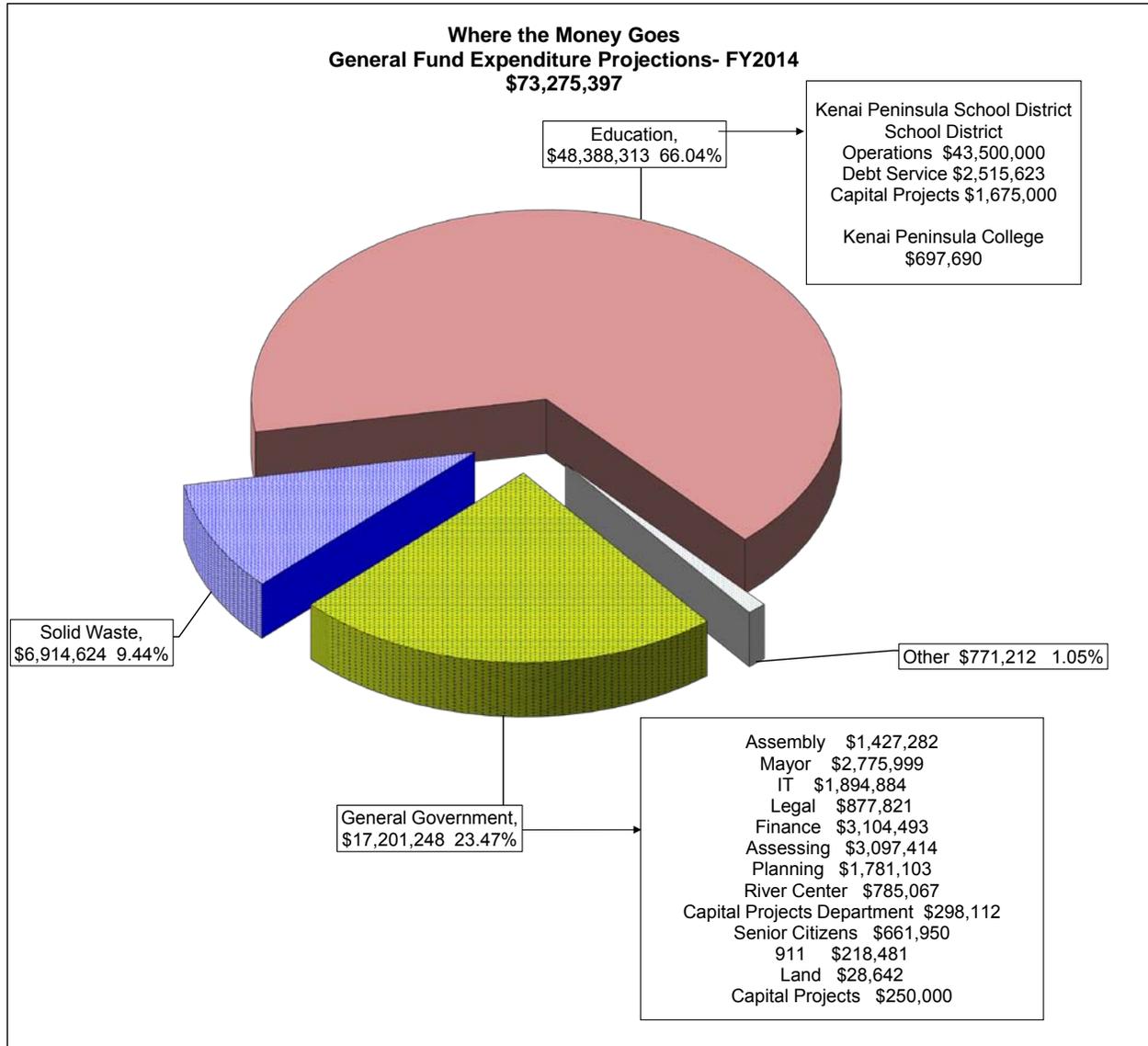
Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	284,774	276,407	189,009	189,009	235,493	46,484	24.59%
43920 Dues and Subscription	83,886	84,213	94,916	94,916	95,663	747	0.79%
43931 Recording Fees	13,566	13,166	10,500	10,500	12,300	1,800	17.14%
43932 Litigation Reports	20,334	43,780	50,000	64,902	50,000	-	0.00%
43999 Contingency	-	-	113,725	97,845	85,000	(28,725)	-25.26%
Total: Services	4,147,168	3,892,138	4,250,059	4,704,728	4,366,007	115,948	2.73%
Capital Outlay							
48120 Office Equipment	23,577	21,829	16,904	19,379	30,167	13,263	78.46%
48210 Communication Equipment	70	-	10,000	10,000	10,000	-	0.00%
48310 Vehicles	-	11,996	-	-	-	-	-
48710 Minor Office Equipment	91,089	66,202	59,654	73,292	55,120	(4,534)	-7.60%
48720 Minor Office Furniture	10,833	21,340	13,040	13,071	11,990	(1,050)	-8.05%
48730 Minor Communication Equipment	19,668	15,201	6,100	6,395	7,500	1,400	22.95%
48740 Minor Machinery & Equipment	719	1,377	500	1,149	-	(500)	-100.00%
Total: Capital Outlay	145,956	137,945	106,198	123,286	114,777	8,579	8.08%
Transfers							
50241 Tfr S/D Operations	42,588,135	43,251,135	43,000,000	43,000,000	43,500,000	500,000	1.16%
50242 Tfr Postsecondary Education	637,570	646,697	667,189	667,189	697,690	30,501	4.57%
50250 Tfr Land Trust Fund	54,344	59,915	57,692	57,692	28,642	(29,050)	-50.35%
50264 Tfr 911 Fund	-	213,198	329,065	329,065	218,481	(110,584)	-33.61%
50280 Tfr Nikiski Senior Service Area	36,542	37,273	52,981	52,981	52,981	-	0.00%
50290 Tfr to Solid Waste	8,047,280	7,406,971	8,043,557	7,724,395	6,914,624	(1,128,933)	-14.04%
50308 Tfr School Debt	2,262,138	2,342,600	2,561,245	2,561,245	2,505,623	(55,622)	-2.17%
50349 Tfr School Debt Expense	-	-	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	1,250,000	950,000	1,050,000	1,050,000	1,675,000	625,000	59.52%
50407 Tfr General Gov't. Capital Projects	-	-	-	-	250,000	250,000	-
Total: Transfers	54,876,009	54,907,789	55,771,729	55,452,567	55,853,041	81,312	0.15%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(1,098,820)	(1,371,554)	(1,287,765)	(1,272,365)	(1,139,641)	148,124	-11.50%
Total: Interdepartmental Charges	(1,098,820)	(1,371,554)	(1,287,765)	(1,272,365)	(1,139,641)	148,124	-11.50%
Department Total	\$ 71,425,941	\$ 70,383,739	\$ 72,929,528	\$ 72,830,031	\$ 73,275,397	\$ 345,869	0.47%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2011 Actual		FY2012 Actual		FY2013 Budget		FY2014 Proposed	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	6,393,526,000	Equivalent	6,633,241,000	Equivalent	6,529,250,000	Equivalent	6,976,903,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	29,329,517	4.587	29,402,906	4.433	\$ 30,625,270	4.690	\$ 31,709,881	4.545
Motor Vehicle Tax	714,434	0.112	716,502	0.108	700,000	0.107	700,000	0.100
Flat Tax	504,288	0.079	505,866	0.076	480,000	0.074	480,000	0.069
Sales Tax	27,798,976	4.348	28,385,150	4.279	30,064,593	4.605	29,938,049	4.291
Total Taxes	58,347,215	9.126	59,010,424	8.896	61,869,863	9.476	62,827,930	9.005
Federal Revenues	3,123,880	0.489	3,165,899	0.477	2,292,144	0.351	2,609,512	0.374
State Revenues:								
Reimbursement for School								
Debt	1,583,496	0.248	1,639,820	0.247	1,792,872	0.275	1,753,936	0.251
Revenue Sharing	2,069,645	0.324	2,879,368	0.434	3,046,996	0.467	2,150,000	0.308
Fish Tax	908,796	0.142	967,519	0.146	750,000	0.115	750,000	0.107
Other	753,602	0.118	952,272	0.144	170,000	0.026	220,000	0.032
Total State Revenues	5,315,539	0.831	6,438,979	0.971	5,759,868	0.882	4,873,936	0.699
Fees, Costs & Miscellaneous	1,270,047	0.199	339,674	0.051	250,000	0.038	250,000	0.036
Interest Earned	886,250	0.139	1,189,532	0.179	1,250,000	0.191	1,250,000	0.179
Total Revenues	68,942,931	10.783	70,144,508	10.575	71,421,875	10.939	71,811,378	10.293
Other Financing Sources:								
Operating Transfers:								
Special Revenue	147,832	0.023	-	0.000	-	0.000	-	0.000
Internal Service Funds	1,000,000	0.156	-	0.000	-	0.000	-	0.000
Total Other Financing Sources	1,147,832	0.180	-	0.000	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 70,090,763	10.963	\$ 70,144,508	10.575	\$ 71,421,875	10.939	\$ 71,811,378	10.293
EXPENDITURES:								
General Government:								
Assembly								
Administration	415,661	0.065	392,084	0.059	804,665	0.123	504,367	0.072
Clerk	485,213	0.076	519,218	0.078	519,324	0.080	533,413	0.076
Elections	94,575	0.015	143,921	0.022	116,500	0.018	127,110	0.018
Records Management	220,241	0.034	233,400	0.035	259,248	0.040	262,392	0.038
Total Assembly	1,215,690	0.190	1,288,623	0.194	1,699,737	0.260	1,427,282	0.205
Mayor								
Administration	628,819	0.098	568,910	0.086	771,970	0.118	733,165	0.105
Purchasing and Contracting	270,608	0.042	270,888	0.041	299,375	0.046	383,793	0.055
Emergency Management	505,561	0.079	597,555	0.090	675,311	0.103	708,572	0.102
911 Communications	1,533,665	0.240	-	0.000	-	-	-	-
Human Resources-Administration	518,953	0.081	574,903	0.087	633,813	0.097	643,280	0.092
Print/Mail Services	210,185	0.033	204,726	0.031	226,259	0.035	197,751	0.028
Custodial Maintenance	121,079	0.019	123,398	0.019	129,154	0.020	109,438	0.016
Total Mayor	3,788,870	0.593	2,340,380	0.353	2,735,882	0.419	2,775,999	0.398
Information Technology	1,688,670	0.264	1,726,250	0.260	1,842,236	0.282	1,894,884	0.272
Legal	798,439	0.125	915,885	0.138	891,852	0.137	877,821	0.126
Finance								
Administration	470,196	0.074	491,979	0.074	508,243	0.078	515,352	0.074
Financial Services	881,054	0.138	908,098	0.137	922,201	0.141	908,539	0.130
Property Tax & Collections	859,522	0.134	888,166	0.134	949,034	0.145	973,324	0.140
Sales Tax	635,176	0.099	693,756	0.105	608,986	0.093	707,278	0.101
Total Finance	2,845,948	0.445	2,981,999	0.450	2,988,464	0.458	3,104,493	0.445
Assessing								
Administration	1,122,841	0.176	1,192,901	0.180	1,296,981	0.199	1,339,807	0.192
Appraisal	1,450,571	0.227	1,600,559	0.241	1,709,112	0.262	1,757,607	0.252
Total Assessing	2,573,412	0.403	2,793,460	0.421	3,006,093	0.460	3,097,414	0.444
Planning								
Administration	1,106,364	0.173	1,088,863	0.164	1,182,440	0.181	1,227,130	0.176
Graphic Information Systems	522,901	0.082	452,066	0.068	554,657	0.085	553,973	0.079
Total Assessing	1,629,265	0.255	1,540,929	0.232	1,737,097	0.266	1,781,103	0.255
River Center	654,002	0.102	707,435	0.107	769,827	0.118	785,067	0.113
Capital Projects	382,330	0.060	289,596	0.044	277,877	0.043	298,112	0.043
Senior Citizens	481,969	0.075	491,608	0.074	608,969	0.093	608,969	0.087

Non-Departmental								
Contract Services	277,166	0.043	343,487	0.052	245,000	0.038	245,000	0.035
Tourism Promotion	300,000	0.047	300,000	0.045	300,000	0.046	300,000	0.043
Insurance	145,195	0.023	103,325	0.016	88,165	0.014	110,612	0.016
Other	61,011	0.010	12,928	0.002	50,000	0.008	50,000	0.007
Interdepartmental Charges	(292,035)	-0.046	(359,955)	-0.054	(83,400)	-0.013	65,600	0.009
Total Non-Departmental	491,337	0.077	399,785	0.060	599,765	0.092	771,212	0.111
Total Operations	16,549,932	2.589	15,475,950	2.333	17,157,799	2.628	17,422,356	2.497
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	42,588,135	6.661	43,251,135	6.520	43,000,000	6.586	43,500,000	6.235
Postsecondary Education	637,570	0.100	646,697	0.097	667,189	0.102	697,690	0.100
Land Trust Fund	54,344	0.008	59,915	0.009	57,692	0.009	28,642	0.004
911 Communications	-	0.000	213,198	0.032	329,065	0.050	218,481	0.031
Nikiski Senior	36,542	0.006	37,273	0.006	52,981	0.008	52,981	0.008
Solid Waste	8,047,280	1.259	7,406,971	1.117	8,043,557	1.232	6,914,624	0.991
Debt Service Fund:								
School Debt	2,262,138	0.354	2,342,600	0.353	2,571,245	0.394	2,515,623	0.361
Capital Projects Funds:								
School Revenue	1,250,000	0.196	950,000	0.143	1,050,000	0.161	1,675,000	0.240
General Government	-	0.000	-	0.000	-	0.000	250,000	0.036
Total Other Financing Uses	54,876,009	8.583	54,907,789	8.278	55,771,729	8.542	55,853,041	8.005
Total Expenditures and								
Other Financing Uses	71,425,941	11.172	70,383,739	10.611	72,929,528	11.170	73,275,397	10.503
Fund Balance Increase/(Decrease)	\$ (1,335,178)	-0.209	\$ (239,231)	-0.036	\$ (1,507,653)	-0.231	\$ (1,464,019)	-0.210



Fund: 100

Department Function

Dept: 11110

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.
- Underfunded Alaska Public Employees' Retirement System (PERS) / Alaska Teachers' Retirement System (TRS).
- Increasing health care costs.
- Ensure that a revenue sharing or comparable program is funded by the State of Alaska.

FY2013 Accomplishments:

- Successfully advocated for capital project funding for the borough, service areas and communities within the borough, including the Southern Peninsula Transfer Site.
- Maintained a Mill Rate of 4.5 for General Government Operations.
- Worked with the Legislature to ensure the passage of legislation which positively impacted the borough and its citizens.

FY2014 New Initiatives:

- Protect and improve the quality of life for Borough citizens through policy statements that reflect the values, needs, and desires of Borough residents.
- Maintain the highest standard of conduct in the performance of their public duties; reflect the priorities of Borough citizens to provide the best service without sacrificing quality and fiscal responsibility.
- Serve the community with total dedication to local government and the interests and needs of our citizens.
- Recognize the changing needs of the Borough by striving to continuously improve economic development.

	Calendar 2010 Actual	Calendar 2011 Actual	Calendar 2012 Actual	Calendar 2013 Projected
Regular and Special Assembly Meetings	20	19	21	20
Legislative Priority Community Meetings	11	12	11	11
Number of Ordinances heard	86	102	105	100
Number of Resolutions heard	101	111	95	100
Work Sessions/Task Force Meetings	14	14	5	10

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11110 - Assembly Administration**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 44,350	\$ 44,400	\$ 244,400	\$ 44,400	\$ 44,420	\$ (199,980)	-81.82%
40120 Temporary Wages - BOA	400	700	2,100	2,100	3,850	1,750	83.33%
40120 Temporary Wages - BOE	3,800	5,800	5,000	5,000	3,850	(1,150)	-23.00%
40210 FICA	5,120	5,181	5,455	5,455	5,501	46	0.84%
40221 PERS	2,408	1,623	1,056	1,056	1,056	-	0.00%
40321 Health Insurance	128,005	137,084	157,056	157,056	140,098	(16,958)	-10.80%
40322 Life Insurance	281	281	453	453	397	(56)	-12.36%
Total: Personnel	184,364	195,069	415,520	215,520	199,172	(216,348)	-52.07%
Supplies							
42120 Computer Software	-	-	100,000	90,000	-	(100,000)	-100.00%
42210 Operating Supplies	2,006	1,350	2,600	2,600	2,600	-	0.00%
42410 Small Tools/Minor Equipment	-	-	-	10,000	-	-	-
Total: Supplies	2,006	1,350	102,600	102,600	2,600	(100,000)	-97.47%
Services							
43011 Contractual Services	12,887	9,353	16,000	16,000	16,000	-	0.00%
43012 Audit Services	78,761	68,778	90,650	122,513	90,650	-	0.00%
43019 Software Licensing	-	-	2,200	2,200	17,200	15,000	681.82%
43110 Communications	2,915	2,913	4,000	4,000	4,000	-	0.00%
43210 Transportation/Subsistence	15,906	14,287	17,400	17,400	17,400	-	0.00%
43210 Transportation/Subsistence -BOA	146	580	800	800	800	-	0.00%
43210 Transportation/Subsistence - BOE	944	2,180	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	20,189	6,781	20,350	20,350	19,350	(1,000)	-4.91%
43216 Travel in State	21,191	16,401	29,250	29,250	26,000	(3,250)	-11.11%
43220 Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43260 Training	7,845	5,117	7,295	7,295	9,595	2,300	31.53%
43310 Advertising - BOA	1,098	756	1,000	1,000	1,000	-	0.00%
43310 Advertising - BOE	535	356	1,000	1,000	1,000	-	0.00%
43410 Printing	214	315	300	300	300	-	0.00%
43610 Utilities	17,736	19,745	23,000	23,000	24,000	1,000	4.35%
43720 Equipment Maintenance	1,454	1,868	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	27,670	25,228	30,000	30,000	30,000	-	0.00%
43999 Contingencies	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	229,291	194,458	286,545	318,408	300,595	14,050	4.90%
Capital Outlay							
48730 Minor Communication Equipment	-	1,207	-	-	2,000	2,000	-
Total: Capital Outlay	-	1,207	-	-	2,000	2,000	-
Department Total	\$ 415,661	\$ 392,084	\$ 804,665	\$ 636,528	\$ 504,367	\$ (300,298)	-37.32%

Line-Item Explanations

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

43011 Contractual Services. Radio Broadcasts - Based on regular meetings and additional funding for off-site and special meetings, if required, Assembly photos, plaques, hearing transcripts, etc.

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

43019 Software Licensing. "For the Record" software used to record assembly meetings, Legislative Meeting Management software annual maintenance.

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

43215 Travel Out of State. National Association of Counties Annual Conference.

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, National Association of Counties, and other items.

48730 Minor Communication Equipment. Personal electronic tablets for newly elected assembly members.

Fund: 100

Department Function

Dept: 11120

Assembly - Clerk

Mission The Office of the Borough Clerk provides the professional link between citizens, local governing bodies, borough administration and agencies of government at all levels.

Program Description

The Borough Clerk must adhere to constitutional government and laws of the community and state; impart standards of quality and integrity that merit public confidence; and maintain professional ethical standards. The Borough Clerk is responsible for administrative support to the Assembly; accurate records of proceedings of the governing body; administration of Borough elections; maintaining all records of the Borough; research and development of ordinances, resolutions, and reports; provide public information to citizens of the borough; serve as a conduit between the Administration and the Assembly.

Major Long Term Issues and Concerns:

- Upgrade voting system software in the Assembly Chambers as the current system is no longer serviceable
- ADA (Americans with Disabilities Act) compliance in the Assembly Chambers and the conference rooms.

FY2013 Accomplishments:

- Worked with Borough Maintenance and IT Departments to upgrade and improve the sound system in the Assembly Chambers and Conference rooms.
- Conducted Parliamentary and Newly Elected / Appointed Training for multiple service area boards.
- Staffed 100 plus meetings (regular, reconvened and special) committees, hearings and work sessions.
- Continued analysis of procedures and work flows to ensure energy efficiencies are recognized and implemented.
- Assisted Administration with the Anadromous Fish Habitat Protection Task Force.

FY2014 New Initiatives:

- Develop an intranet page to assist Borough employees to include templates on: ordinances, resolution, minutes, amendment memorandums, etc.
- Implement meeting management software provided by the Assembly budget in FY13 and migrate existing data to new system to ensure historical accuracy.
- Continue work with KPB 21.50 working group to develop policies, procedures and implementation of software to assist with administration of the newly approved KPB 21.50 hearing officer process.

Performance Measures

Measures:

	CY2010* Actual	CY2011* Actual	CY2012* Actual	CY2013* Projected
Staffing History	3.67	3.67	3.67	3.67
Public Notices	43	49	45	50
Public Records Request	94	90	72	100
Board of Equalization Appeal Application Processed	253	283	293	300
Board of Equalization Appeals Heard	17	56	17	60
Board of Adjustment Appeals Heard	1	2	1	0
Regular and Special Assembly Meetings	20	19	21	20
Legislative Priority Community Meetings	12	12	11	12
Bid Award Appeals	2	0	0	0
Disciplinary Appeals Heard	0	0	0	0
Utility Special Assessment Districts	0	1	3	5
Road Improvement Assessment Districts	1	1	1	1

*Calendar year basis

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11120 - Assembly Clerk

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 210,804	\$ 226,298	\$ 239,602	\$ 239,602	\$ 247,270	\$ 7,668	3.20%
40130 Overtime Wages	6,399	2,167	7,443	7,443	7,715	272	3.65%
40210 FICA	18,648	19,533	22,159	22,159	23,009	850	3.84%
40221 PERS	66,767	79,624	55,225	55,225	57,010	1,785	3.23%
40321 Health Insurance	59,980	72,531	72,050	72,050	73,452	1,402	1.95%
40322 Life Insurance	336	359	592	592	610	18	3.04%
40410 Leave	25,130	28,135	32,631	32,631	35,625	2,994	9.18%
40511 Other Benefits	3	1	-	-	-	-	-
Total: Personnel	388,067	428,648	429,702	429,702	444,691	14,989	3.49%
Supplies							
42120 Computer Software	-	294	-	-	-	-	-
42210 Operating Supplies	2,107	1,969	3,700	3,650	3,700	-	0.00%
42410 Small Tools/Minor Equipment	-	-	-	50	-	-	-
Total: Supplies	2,107	2,263	3,700	3,700	3,700	-	0.00%
Services							
43011 Contractual Services	7,078	12,172	12,000	12,000	12,000	-	0.00%
43019 Software Licensing	686	2,612	500	500	500	-	0.00%
43110 Communications	2,528	2,353	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	5,334	5,590	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	11,018	8,200	9,150	9,150	9,150	-	0.00%
43220 Car Allowance	6,012	6,012	6,012	6,012	6,012	-	0.00%
43260 Training	2,070	2,590	2,960	2,960	2,960	-	0.00%
43310 Advertising	51,252	32,830	35,000	35,000	35,000	-	0.00%
43410 Printing	37	195	500	500	500	-	0.00%
43610 Utilities	2,433	7,092	6,300	6,300	6,400	100	1.59%
43720 Equipment Maintenance	1,442	1,868	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	1,310	1,292	1,500	1,500	1,500	-	0.00%
Total: Services	91,200	82,806	84,922	84,922	85,022	100	0.12%
Capital Outlay							
48710 Minor Office Equipment	3,788	3,948	-	-	-	-	-
48720 Minor Office Furniture	51	1,261	1,000	1,000	-	(1,000)	-100.00%
48730 Minor Communication Equipment	-	292	-	-	-	-	-
Total: Capital Outlay	3,839	5,501	1,000	1,000	-	(1,000)	-100.00%
Department Total	\$ 485,213	\$ 519,218	\$ 519,324	\$ 519,324	\$ 533,413	\$ 14,089	2.71%

Line-Item Explanations

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

43011 Contractual Services. Ordinance codification services.

43019 Software Licensing. Support contract for clerk's index document search program.

43210 Transportation/Subsistence. Travel costs for Clerk to attend the Alaska Municipal League (AML) annual conference and International Institute of Municipal Clerks (IIMC) annual conference. Travel for staff for annual assembly lobbying trip to Juneau and Washington DC. Travel costs for Clerk and/or staff to attend the Alaska Association of Municipal Clerks (AAMC) annual conference and Northwest Clerks Institute. Also includes mileage, hotel and meals when Clerk and Deputy Clerk travel to assembly meetings in Homer, Seward and other sites outside of Soldotna and other miscellaneous training and/or travel as may be required.

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

43260 Training. Registration fees for AAMC Conference, AML annual conference, IIMC annual conference, Northwest Clerks Institute, National Association of Counties 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 subscriptions to local newspapers.

Fund: 100
Dept: 11130

Department Functions
Assembly - Elections

Mission

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

Major Long Term Issues and Concerns:

- Federal laws that affect state and local elections require constant monitoring.
- Recruiting competent election workers for the October Borough, Cities of Kenai, Soldotna and Seward Elections.
- Work to get Federal and State election laws passed that enhance the election process while protecting the rights of citizens.
- Monitor and review Alaska Statutes on election laws making changes to the Borough's process as needed.

FY2013 Accomplishments:

- Administered all Borough elections occurring in FY 2013 without challenge.
- 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 Election
- Assisted the City of Soldotna with a Special Election.

FY2014 New Initiatives:

- Conduct efficient and litigation free elections.
- Explore the possibility of conducting borough wide elections through the mail system.

Performance Measures

Measures*:

	CY2011 Actual	CY2012 Actual	CY2013 Estimated	FY2014 Projected
Regular Elections	1	1	1	1
Special/Runoff Elections	1	1	0	0
Petitions Reviewed (Initiative, Referendum, Recall, Service Area)	2	0	1	0
Petitions Certified	1	0	0	0
Absentee Ballots Mailed/Faxed	407	615	388	400
Absentee Ballots In Person (new information 10/11)	X	1765	559	600

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11130 - Assembly Elections**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 409	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	23,803	49,646	30,000	30,000	30,000	-	0.00%
40130 Overtime Wages	684	2,224	1,500	1,500	1,500	-	0.00%
40210 FICA	345	1,265	1,000	1,000	2,410	1,410	141.00%
40221 PERS	29	1,447	-	-	-	-	-
40321 Health Insurance	27	1,303	-	-	-	-	-
40322 Life Insurance	-	2	-	-	-	-	-
40511 Other Benefits	-	16	-	-	-	-	-
Total: Personnel	24,888	56,312	32,500	32,500	33,910	1,410	4.34%
Supplies							
42210 Operating Supplies	786	1,507	2,200	2,200	2,200	-	0.00%
Total: Supplies	786	1,507	2,200	2,200	2,200	-	0.00%
Services							
43011 Contractual Services	2,979	8,340	3,000	3,000	3,000	-	0.00%
43019 Software Licensing	10,125	7,125	8,500	8,500	8,500	-	0.00%
43110 Communications	2,478	2,652	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	604	8,659	8,300	9,800	10,500	2,200	26.51%
43210 Transportation/Subsistence	2,272	1,859	3,000	3,000	5,000	2,000	66.67%
43310 Advertising	13,163	14,602	20,000	18,500	20,000	-	0.00%
43410 Printing	35,981	41,465	35,000	35,000	40,000	5,000	14.29%
43810 Rents and Operating Leases	1,080	1,400	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	219	-	-	-	-	-	-
Total: Services	68,901	86,102	81,800	81,800	91,000	9,200	11.25%
Department Total	\$ 94,575	\$ 143,921	\$ 116,500	\$ 116,500	\$ 127,110	\$ 10,610	9.11%

Line-Item Explanations

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

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

43011 Contractual Services. Contracts for election review board members, regional coordinators and other specialty services.

43019 Software Licensing. Licensing and maintenance agreement for elections software.

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

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

43210 Transportation/Subsistence. Advanced election training for clerk and election worker training. Delivery of election materials and equipment, meetings with city clerks throughout the borough in preparing for the October election. Training of absentee voter officials in remote areas of the borough. Training of newly elected service area board members and newly appointed APC members (\$2,000)

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

43410 Printing. Printing of ballots, election pamphlets, absentee ballot envelopes and election forms.

Fund:	100	Department Function
Dept:	11140	Assembly – Records Management

Mission

The mission of the records management division is to preserve public records of the Kenai Peninsula Borough in a manner that merits public confidence and is compliant with federal and state records retention guidelines.

Program Description

The records management department work is accomplished through the effective control over the creation, organization, use, distribution, and disposition of all Borough records and to exhibit standards of quality, security and integrity in the handling of Borough records that merit public confidence by preserving records through compliance with federal and state records retention guidelines.

Major Long Term Issues and Concerns:

- There are currently 4054 boxes in the Records Center, 2003 of which are permanent records. At the current rate of permanent records being received, the Records Center could run out of room to store additional boxes within the next 8 years if a new process for storing both permanent and short life retention records is not implemented.
- In addition to physical records that the borough generates there is a large amount of electronic records created daily. Currently there is no software program/e-records management program to manage these records which reside on local hard drives, CDs, servers, backup tapes, etc.

- The records management software program is no longer a standalone product; the current owner is no longer providing updates, this will eventually cause the program to be incompatible with operating systems.

FY2013 Accomplishments

- Destruction of 797 boxes dated from 1964 to 2011.
- Audited the Records Management software and identified over 2000 files that were generated by users in error.
- Provided continued training and assist record coordinators from each department in utilizing the automated records management system.

FY2014 New Initiatives:

- Energy Policy Guide compliance.
- Continue to review electronic records management software and select new software that will accommodate the needed management of electronic records and future anticipated need for replacement of the current film and paper records management software.
- Implement process for scanning and storing all records scheduled for less than 15 years of retention to elevate space constraints in the Records Center and for ease of viewing for borough employees.

Performance Measures

Measures:

	CY2010 Actual	CY2011 Actual	CY2012 Actual	CY2013 Projected
Staffing History	1.83	1.83	1.83	1.83
Files In	610	528	593	600
Files Out	588	581	701	650
Boxes In	628	645	621	700
Boxes Out	591	564	766	700
Microfilm Reels Indexed	603	680	543	600
Microfilm Reels Processed	572	702	617	600
Boxes for Retention	657	580	446	600
Obsolete Document Destruction / Shredded	7,338 lbs	9,719 lbs	12,098 lbs	10,000 lbs

**Kenai Peninsula Borough
Budget Detail**

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

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 76,797	\$ 81,972	\$ 89,417	\$ 89,417	\$ 92,179	\$ 2,762	3.09%
40130 Overtime Wages	-	-	1,634	1,634	1,774	140	8.57%
40210 FICA	6,671	6,917	8,677	8,677	8,913	236	2.72%
40221 PERS	25,746	29,789	20,617	20,617	21,278	661	3.21%
40321 Health Insurance	29,719	37,718	35,927	35,927	36,625	698	1.94%
40322 Life Insurance	134	138	227	227	235	8	3.52%
40410 Leave	11,650	12,058	18,523	18,523	18,611	88	0.48%
40511 Other Benefits	312	285	288	288	288	-	0.00%
Total: Personnel	151,029	168,877	175,310	175,310	179,903	4,593	2.62%
Supplies							
42120 Computer Software	-	-	6,000	6,000	-	(6,000)	-100.00%
42210 Operating Supplies	5,544	6,757	10,000	7,831	10,000	-	0.00%
42230 Fuel, Oil, Lubricants	220	113	300	300	400	100	33.33%
42250 Uniforms	-	188	325	325	325	-	0.00%
Total: Supplies	5,764	7,058	16,625	14,456	10,725	(5,900)	-35.49%
Services							
43011 Contractual Services	9,356	8,791	11,000	11,000	11,000	-	0.00%
43019 Software Licensing	5,560	5,650	6,745	6,974	7,000	255	3.78%
43110 Communications	367	284	600	600	600	-	0.00%
43140 Postage and Freight	1,868	1,857	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	6,606	3,695	5,600	5,600	7,500	1,900	33.93%
43220 Car Allowance	1,188	1,188	1,188	1,188	1,188	-	0.00%
43260 Training	2,993	1,765	1,935	1,935	2,835	900	46.51%
43610 Utilities	22,589	26,054	21,700	21,700	24,000	2,300	10.60%
43720 Equipment Maintenance	4,992	2,240	5,000	6,940	10,000	5,000	100.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	7,714	5,726	5,726	5,726	5,726	-	0.00%
43920 Dues and Subscriptions	215	215	215	215	215	-	0.00%
Total: Services	63,448	57,465	61,409	63,578	71,764	10,355	16.86%
Capital Outlay							
48120 Office Equipment	-	-	5,904	-	-	(5,904)	-100.00%
48710 Minor Office Equipment	-	-	-	5,904	-	-	-
Total: Capital Outlay	-	-	5,904	5,904	-	(5,904)	-100.00%
Department Total	\$ 220,241	\$ 233,400	\$ 259,248	\$ 259,248	\$ 262,392	\$ 3,144	1.21%

Line-Item Explanations

40110 Regular Wages. Staff includes: Deputy Clerk (33% of time) and 1.5 Records Technicians.

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

43011 Contractual Services. Processing of microfilm (\$5,000), shredding records scheduled for destruction (\$5,000) and miscellaneous (\$1,000).

43019 Software Licensing. Support contract for records program (\$5,095) Versite retention support (\$1,095).

43210 Transportation/Subsistence. Travel costs and per diem for Deputy Clerk to attend AAMC annual conference, Advanced Academy, IIMC and Northwest Clerks Institute, ARMA annual conference.

43220 Car Allowance. Deputy Clerk (1/3 of car allowance).

43720 Equipment Maintenance. Microfilm reader/scanner and microfilmer maintenance.

43812 Equipment Replacement Pymt. Microlmager/Flatbed Scanner (\$4,286) and vehicle used for transporting records (\$1,440).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2013 Estimated	FY2014 Projected	Projected Payments
Microlmager (flatbed scanner)	\$ 8,572	\$ 4,286	\$ 4,286	\$ 4,286
Mini Van	10,120	1,440	1,440	-
	<u>\$ 18,692</u>	<u>\$ 5,726</u>	<u>\$ 5,726</u>	<u>\$ 4,286</u>

Kenai Peninsula Borough

Budget Detail

**Fund 100
Assembly Department Totals**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 287,601	\$ 308,679	\$ 329,019	\$ 329,019	\$ 339,449	\$ 10,430	3.17%
40120 Temporary Wages	72,353	100,546	281,500	81,500	82,120	(199,380)	-70.83%
40130 Overtime Wages	7,083	4,391	10,577	10,577	10,989	412	3.90%
40210 FICA	30,784	32,896	37,291	37,291	39,833	2,542	6.82%
40221 PERS	94,950	112,483	76,898	76,898	79,344	2,446	3.18%
40321 Health Insurance	217,731	248,636	265,033	265,033	250,175	(14,858)	-5.61%
40322 Life Insurance	751	780	1,272	1,272	1,242	(30)	-2.36%
40410 Leave	36,780	40,193	51,154	51,154	54,236	3,082	6.02%
40511 Other Benefits	315	302	288	288	288	-	0.00%
TOTAL: PERSONNEL	748,348	848,906	1,053,032	853,032	857,676	(195,356)	-18.55%
Supplies							
42120 Computer Software	-	294	106,000	96,000	-	(106,000)	-100.00%
42210 Operating Supplies	10,443	11,583	18,500	16,281	18,500	-	0.00%
42230 Fuel, Oil, and Lubricant	220	113	300	300	400	100	33.33%
42250 Uniforms	-	188	325	325	325	-	0.00%
42410 Small Tools/Minor Equipment	-	-	-	10,050	-	-	-
Total: Supplies	10,663	12,178	125,125	112,906	19,225	(105,900)	-84.64%
Services							
43011 Contractual Services	32,300	38,656	42,000	42,000	42,000	-	0.00%
43012 Audit Services	78,761	68,778	90,650	122,513	90,650	-	0.00%
43019 Software Licensing	16,371	15,387	17,945	18,174	33,200	15,255	85.01%
43110 Communication	8,288	8,202	10,600	10,600	10,600	-	0.00%
43140 Postage and Freight	7,806	16,106	15,800	17,300	18,000	2,200	13.92%
43210 Transportation/Subsistence	36,892	30,801	37,450	37,450	41,350	3,900	10.41%
43215 Travel out of State	20,189	6,781	20,350	20,350	19,350	(1,000)	-4.91%
43216 Travel in State	21,191	16,401	29,250	29,250	26,000	(3,250)	-11.11%
43220 Car Allowance	27,000	27,000	27,000	27,000	27,000	-	0.00%
43260 Training	12,908	9,472	12,190	12,190	15,390	3,200	26.25%
43310 Advertising	66,048	48,544	57,000	55,500	57,000	-	0.00%
43410 Printing	36,232	41,975	35,800	35,800	40,800	5,000	13.97%
43610 Utilities	42,758	52,891	51,000	51,000	54,400	3,400	6.67%
43720 Equipment Maintenance	7,888	5,976	9,000	10,940	14,000	5,000	55.56%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	1,080	1,400	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	7,714	5,726	5,726	5,726	5,726	-	0.00%
43920 Dues and Subscriptions	29,414	26,735	31,715	31,715	31,715	-	0.00%
43999 Contingency	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	452,840	420,831	514,676	548,708	548,381	33,705	6.55%
Capital Outlay							
48120 Office Equipment	-	-	5,904	-	-	(5,904)	-100.00%
48710 Minor Office Equipment	3,788	3,948	-	5,904	-	-	-
48720 Minor Office Furniture	51	1,261	1,000	1,000	-	(1,000)	-100.00%
48730 Minor Communication Equipment	-	1,499	-	-	2,000	2,000	-
Total: Capital Outlay	3,839	6,708	6,904	6,904	2,000	(4,904)	-71.03%
Department Total	\$ 1,215,690	\$ 1,288,623	\$ 1,699,737	\$ 1,521,550	\$ 1,427,282	\$ (272,455)	-16.03%

This page intentionally left blank

Fund:	100	Department Function
Dept:	11210	Mayor

Mission

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

Major Long Term Issues and Concerns:

- Implement a strategy for completion of the Borough's Municipal Land Entitlement with high value lands suitable for community development.
- Health care issues, including increasing costs, hospital management, positioning and strategies and impacts from health care reform will continue to be an area of focus and require attention.
- Improve the functional efficiencies of Borough Departments through an extensive audit of all operations.
- Disseminate information on Borough activities and issues more effectively and through additional mediums.
- Promote exploration and development of oil and gas resources within the Borough.
- Establish the Kenai Peninsula as the preferred terminus of a North Slope Natural Gas Line to Cook Inlet or a Spur Line off of a major gas line project.

FY2013 Accomplishments:

- Established Service Area Liaison in the Mayor's Office improving support structure for Borough Service Areas.
- Established Task Force to address concerns about the expansion of KPB 21.18, the Anadromous Habitat Protection Code.
- Facilitated the construction of a new radiation oncology facility at Central Peninsula Hospital.
- Facilitated the award of \$118 million in capital money to the Borough from the State Legislature.
- Advanced municipal land entitlement strategy and process.

FY2014 New Initiatives:

- Improve communication and structure for responsible oversight of emergency services throughout the KPB.
- Create a series of articles for publication to better inform the public about what the Borough does and how their tax dollars are spent.
- Develop electronic newsletter and better utilize online media to disseminate information to the public.
- Promote and manage an increasing number of capital projects from State Legislative grants.
- Work to develop short and long term goals and strategies for addressing health care issues.

Performance Measures

Priority/Goal: Information Dissemination

Goal: Increase Mayor's presence.

Objective: 1. Increase communication with constituents through media so that information is exchanged efficiently.

Measures:

	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Number of live and taped radio reports	n/a	n/a	10	12
Number of op-ed newspaper articles	n/a	n/a	4	10
Number of public appearances	n/a	n/a	10	12
Web post per week	n/a	n/a	3	3

Fund:	100	Department Function
Dept:	11210	Mayor – Continued

Priority/Goal: Customer Service

Goal: Promote and provide excellent service to constituents.

Objective: 1. Act responsively to communications and requests of the Mayor’s office

Measures:

	FY2012 Actual	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Return phone calls to citizens, staff and others within 24 hours.		n/a	n/a	95%	95%
Return emails to citizens, staff and others within 24 hours		n/a	n/a	95%	95%

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11210 - Mayor Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 326,678	\$ 301,366	\$ 417,710	\$ 417,710	\$ 409,417	\$ (8,293)	-1.99%
40120 Temporary Wages	-	-	10,000	10,000	7,500	(2,500)	-25.00%
40130 Overtime Wages	695	-	-	-	-	-	-
40210 FICA	27,297	25,213	35,914	35,914	35,598	(316)	-0.88%
40221 PERS	100,395	101,338	70,546	70,546	68,388	(2,158)	-3.06%
40321 Health Insurance	64,344	60,791	78,528	78,528	80,056	1,528	1.95%
40322 Life Insurance	518	481	1,009	1,009	988	(21)	-2.08%
40410 Leave	24,108	20,442	30,404	30,404	32,084	1,680	5.53%
40511 Other Benefits	42	5	-	-	-	-	-
Total: Personnel	544,077	509,636	644,111	644,111	634,031	(10,080)	-1.56%
Supplies							
42020 Signage Supplies	883	-	-	-	-	-	-
42021 Promotional Supplies	1,122	294	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	4,706	3,187	3,500	3,500	3,500	-	0.00%
42410 Small Tools & Equipment	38	-	-	-	-	-	-
Total: Supplies	6,749	3,481	4,500	4,500	4,500	-	0.00%
Services							
43011 Contractual Services	5,728	242	2,500	2,500	2,500	-	0.00%
43021 Peninsula Promotion	5,428	8,989	10,000	24,500	10,000	-	0.00%
43110 Communications	6,241	4,286	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	913	372	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	33,843	15,894	29,390	28,190	29,390	-	0.00%
43220 Car Allowance	10,800	10,800	14,400	14,400	14,400	-	0.00%
43260 Training	2,660	3,578	3,844	5,044	3,844	-	0.00%
43310 Advertising	862	271	1,000	1,400	1,000	-	0.00%
43410 Printing	705	626	1,000	1,000	1,000	-	0.00%
43610 Utilities	6,519	8,221	6,500	6,500	6,500	-	0.00%
43720 Equipment Maintenance	540	528	1,500	1,500	1,500	-	0.00%
43920 Dues and Subscriptions	2,972	1,986	4,000	4,000	4,000	-	0.00%
43999 Contingencies	-	-	43,725	27,845	15,000	(28,725)	-65.69%
Total: Services	77,211	55,793	123,359	122,379	94,634	(28,725)	-23.29%
Capital Outlay							
48710 Minor Office Equipment	425	-	-	980	-	-	-
48730 Minor Communications Equipment	357	-	-	-	-	-	-
Total: Capital Outlay	782	-	-	980	-	-	-
Department Total	\$ 628,819	\$ 568,910	\$ 771,970	\$ 771,970	\$ 733,165	\$ (38,805)	-5.03%

Line-Item Explanations

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

40120 Temporary Wages. Temporary staff if needed to assist with administrative requirements.

43011 Contractual Services. Miscellaneous services for Mayor's office (\$2,500).

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

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

43920 Dues and Subscriptions. Memberships to professional and community organizations, including the various chambers of commerce throughout the borough, and subscriptions to local newspapers, various professional reports, journals and magazines.

43999 Contingency. Funds set aside to cover unanticipated expenditures.

This page intentionally left blank

Fund	100	Department Function
Dept:	11227	Mayor – Purchasing & Contracting

Mission

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

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; and to dispose of surplus tangible property of the Borough, School District and Service Areas.

Major Long Term Issues and Concerns:

Long term issues and concerns include continuing to provide purchasing support to departments/service areas whose needs increase in complexity and number.

FY2013 Accomplishments:

- Administered the sale for disposal of surplus tangible property. Auction consisted of approximately 345 pallets of miscellaneous material, which netted \$73,205 for the Borough, School District and Service Areas.
- Supported the Borough in the acquisition of approximately \$99 million worth of goods and services.
- Awarded approximately 202 contracts.
- Increased usage of cooperative purchasing agreements.
- Assisted departments and service areas with procedural development as it applies to procurement.
- Refined the procurement and reporting process in the Maintenance department.

FY2014 New Initiatives:

- Research procurement card products and services.
- Refine procedures for procurement and warehousing Maintenance Department material.
- Develop new performance measures to assist in improving efficiency.
- Provide additional procurement support through the addition of the procurement specialist position.

Performance Measures

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing History	4	4	4	5
Contracts/Agreements (long form)	75	71	82	90
Contracts/Agreements (short form)	99	102	120	125
Formal Solicitations	97	106	86	77
Number of Appeals	1	0	0	0
Appeals Affirming Administration Award	100%	100%	100%	100%
Supplier/Contractor Contacts	1421	1530	1471	1430

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11227 - Mayor - Purchasing and Contracting

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 245,346	\$ 253,865	\$ 264,455	\$ 264,455	\$ 337,533	\$ 73,078	27.63%
40120 Temporary Wages	2,811	5,999	41,880	6,880	3,600	(38,280)	-91.40%
40130 Overtime Wages	3,839	3,628	6,059	6,059	6,236	177	2.92%
40210 FICA	19,658	21,787	27,348	27,348	30,951	3,603	13.17%
40221 PERS	77,366	90,983	60,889	60,889	77,059	16,170	26.56%
40321 Health Insurance	66,419	83,736	78,528	78,528	100,070	21,542	27.43%
40322 Life Insurance	394	407	657	657	834	177	26.94%
40410 Leave	36,522	39,454	36,557	36,557	43,517	6,960	19.04%
40511 Other Benefits	510	475	432	432	432	-	0.00%
Total: Personnel	452,865	500,334	516,805	481,805	600,232	83,427	16.14%
Supplies							
42120 Computer Software	-	717	-	-	-	-	-
42210 Operating Supplies	2,717	2,221	3,200	3,003	3,200	-	0.00%
42250 Uniforms	325	325	325	325	325	-	0.00%
42410 Small Tools	201	-	-	197	-	-	-
Total: Supplies	3,243	3,263	3,525	3,525	3,525	-	0.00%
Services							
43110 Communications	2,210	2,499	2,500	2,500	3,500	1,000	40.00%
43140 Postage and Freight	273	107	510	510	500	(10)	-1.96%
43210 Transportation/Subsistence	1,208	1,228	1,920	1,920	3,475	1,555	80.99%
43220 Car Allowance	3,600	3,600	3,600	3,600	7,200	3,600	100.00%
43260 Training	405	634	1,380	1,380	2,230	850	61.59%
43310 Advertising	2,659	1,591	4,600	4,580	4,600	-	0.00%
43410 Printing	65	24	-	20	-	-	-
43610 Utilities	2,239	3,374	3,000	3,000	3,000	-	0.00%
43720 Equipment Maintenance	-	914	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	460	450	945	945	945	-	0.00%
Total: Services	13,119	14,421	19,455	19,455	26,450	6,995	35.95%
Capital Outlay							
48710 Minor Office Equipment	7,299	3,023	4,500	4,500	4,500	-	0.00%
48720 Minor Office Furniture	1,803	846	1,990	1,990	1,990	-	0.00%
48730 Minor Communication Equipment	371	1,209	-	-	-	-	-
Total: Capital Outlay	9,473	5,078	6,490	6,490	6,490	-	0.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(208,092)	(252,208)	(246,900)	(246,900)	(252,904)	(6,004)	-
Total: Interdepartmental Charges	(208,092)	(252,208)	(246,900)	(246,900)	(252,904)	(6,004)	-
Department Total	\$ 270,608	\$ 270,888	\$ 299,375	\$ 264,375	\$ 383,793	\$ 84,418	28.20%

Line-Item Explanations

40110 Regular Wages. Staff includes: Purchasing and Contracting Officer, Purchasing Assistant, Procurement Specialist (new position), Lead Maintenance Supply Specialist, Maintenance Supply Specialist I/II.

Add: Procurement Specialist

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

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

43310 Advertising. Advertising for formal solicitations as well as advertising costs for annual surplus tangible property auction.

48710 Minor Office Equipment. To cover cost of new computer work station and/or laptop computer (\$2,250 ea).

48720 Minor Office Furniture. To cover cost of office furniture and accessories for the Purchasing and Contracting Department.

60000 Interdepartmental Costs. Charges to the Maintenance Department for wages and benefits of the Lead Maintenance Supply Specialist, the Maintenance Supply Specialist I/II, and 25 percent of the Purchasing and Contracting Officer. This distribution includes a portion for supplies and services attributable to those personnel.

Fund: 100	Department Function
Dept: 11250	Office of Emergency Management

Mission

The Office of Emergency Management has the primary day-to-day responsibility for natural and human-caused disaster management programs and activities.

Program Description

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

Major Long Term Issues and Concerns:

- Decreasing federal and state pass through grants may place a larger fiscal burden upon the Borough to conduct the same level of service.

FY2013 Accomplishments

- Coordinated and implemented equipment modifications and programming in compliance with FCC narrow-banding requirements.
- Continued development and training of a Kenai Peninsula Borough Incident Management Team (KPB-IMT) made up of personnel from various departments.

- Managed response to major storms causing widespread damage and a disaster declaration, including flooding in the Seward area, Tyonek, Anchor Point and other areas; including subsequent disaster recovery work.
- Developed standard operating guidelines and criteria for back ground checks for CERT members.
- Improved siren functionality
- Began work to close the emergency communication gap between Anchor Point, Homer and Soldotna
- Assisted in improving emergency communications process between SPH and Borough service areas.

FY2014 New Initiatives:

- Provide oversight of borough Fire and EMS service areas.
- Provide reliable emergency communications for Port Graham, Nanwalek, Tyonek.
- Deploy emergency shelter and mass casualty caches in areas with highest probability of need.
- Continue expanding NIMS & ICS training within the KPB and coordinate functions with other communities.
- Continue disaster recovery plan development as a component of borough and statewide disaster response including continuity of operations in business community and continuity of government

Performance Measures

Priority/Goal: Emergency Preparedness.

Goal: Provide outreach to residents to encourage and enhance preparedness for natural and man-made disasters to reduce loss during disasters and to support area wide disaster recovery.

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

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Number of Public presentations, lectures and media interviews	20	20	31	40
Emergency planning meetings held	150	150	125	130
Number of mitigation planning meetings held	45	45	55	50
Number of exercise and/or responses conducted	11	11	20	12
Number of active Incident Management Team members	26	26	18	25
Number of Borough employees meeting NIMS certification requirements	100 (est.)	100 (est.)	108	200
Number of ICS classes conducted	10	10	10	12
Percentage of functional AHAB sirens	71.3%	71.3%	90%	100%
Number of CERT classes and/or exercises conducted	12	12	15	15
Number of active CERT trained members	Unknown	Unknown	184	300

Commentary: Siren maintenance budget static, to include preventative maintenance training. Budget includes previously overlooked amount for required emergency generator weekly run-ups and maintenance (\$9,000 per OEM/911); ERC building battery backup system replacement of \$8,000.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11250 - Emergency Management - Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 183,690	\$ 185,502	\$ 233,200	\$ 233,200	\$ 250,928	\$ 17,728	7.60%
40120 Temporary Wages	17,035	17,877	10,000	10,000	10,000	-	0.00%
40130 Overtime Wages	922	1,227	3,432	3,432	3,533	101	2.94%
40210 FICA	17,104	17,252	21,412	21,412	23,197	1,785	8.34%
40221 PERS	33,103	41,696	32,962	32,962	37,375	4,413	13.39%
40321 Health Insurance	42,590	68,592	73,620	73,620	65,045	(8,575)	-11.65%
40322 Life Insurance	301	326	581	581	665	84	14.46%
40410 Leave	24,923	25,183	27,569	27,569	33,148	5,579	20.24%
40511 Other Benefits	292	377	468	468	468	-	0.00%
Total: Personnel	319,960	358,032	403,244	403,244	424,359	21,115	5.24%
Supplies							
42120 Computer Supplies	-	1,500	-	-	-	-	-
42210 Operating Supplies	9,146	5,268	5,500	5,500	5,500	-	0.00%
42230 Fuels, Oils and Lubricants	1,525	2,968	3,000	3,000	3,000	-	0.00%
42250 Uniforms	-	920	1,000	1,000	1,000	-	0.00%
42310 Repair/Maintenance Supplies	5,536	21,914	13,500	13,500	29,500	16,000	118.52%
42360 Motor Vehicle Repair Supplies	186	56	200	200	200	-	0.00%
42410 Small Tools & Equipment	888	980	1,000	1,000	1,000	-	0.00%
Total: Supplies	17,281	33,606	24,200	24,200	40,200	16,000	66.12%
Services							
43011 Contractual Services	112,180	147,679	123,200	123,000	124,226	1,026	0.83%
43110 Communications	23,493	24,265	26,700	26,700	29,400	2,700	10.11%
43140 Postage and Freight	419	234	300	300	300	-	0.00%
43210 Transportation/Subsistence	5,727	3,191	3,500	3,500	4,700	1,200	34.29%
43260 Training	880	-	-	-	-	-	-
43310 Advertising	155	-	200	200	200	-	0.00%
43410 Printing	-	193	100	100	100	-	0.00%
43610 Utilities	10,314	11,372	10,150	10,150	10,150	-	0.00%
43720 Equipment Maintenance	380	3,126	18,650	13,650	1,500	(17,150)	-91.96%
43750 Vehicle Maintenance	180	62	1,000	1,000	1,000	-	0.00%
43780 Building/Grounds Maintenance	4,978	6,500	4,500	9,500	13,250	8,750	194.44%
43810 Rents and Operating Leases	-	-	-	200	-	-	-
43812 Equipment Replacement Pymt	4,642	4,642	5,367	5,367	5,367	-	0.00%
43920 Dues and Subscriptions	355	385	700	700	320	(380)	-54.29%
43999 Disaster Response Contingency	-	-	50,000	50,000	50,000	-	0.00%
Total: Services	163,703	201,649	244,367	244,367	240,513	(3,854)	-1.58%
Capital Outlay							
48710 Minor Office Equipment	2,304	2,755	2,000	2,000	2,000	-	0.00%
48720 Minor Office Furniture	314	87	1,000	1,000	1,000	-	0.00%
48730 Minor Communication Equipment	1,969	1,426	500	500	500	-	0.00%
48740 Minor Machines & Equipment	30	-	-	-	-	-	-
Total: Capital Outlay	4,617	4,268	3,500	3,500	3,500	-	0.00%
Department Total	\$ 505,561	\$ 597,555	\$ 675,311	\$ 675,311	\$ 708,572	\$ 33,261	4.93%

Fund 100
Department 11250 Emergency Management - Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Emergency Management Director, Administrative Assistant, Secretary, .25 IT Specialist and .75 Program Coordinator. No change. Decrease due to Director not being in PERS or Health Insurance.

Add: Increase Program Coordinator from .50 time to .75 time.

42310 Repair/Maintenance Supplies. Parts for ERC building maintenance (\$3,000), two power modules for ERC (\$8,000), misc. repair supplies (\$500), parts for siren system maintenance (\$18,000).

43011 Contractual Services. USGS flood warning stations (\$101,204), Rapid Notify contract (\$15,307), IPAWS (\$1,415), custodial services (\$4,000), ATS fire alarm & security maintenance contract (\$300), miscellaneous small contracts (\$2,000).

43110 Communications. Siren DSL, long distance, cable, sat phones. Increased connectivity charges.

43720 Equipment Maintenance. Moved siren system maintenance & operation (\$18,000) to 42310.

43780 Building / Grounds Maintenance. Grounds (\$2,000), snow plowing (\$1,000), elevator (\$1,000), boiler (\$250), ERC (\$9,000 - increase due to unanticipated ERC maintenance charges).

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
2011 Pick-up truck	\$ 10,009	\$ 5,367	\$ 5,367	\$ 10,734

This page intentionally left blank

Fund: 100	Department Function
Dept: 11230	Human Resources – Administration/Human Resources

Mission

The mission of the Office of Human Resources is to lead the successful development of employees and employment relationships through effective hiring, 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 the labor relations for the Borough.

Major Long Term Issues and Concerns:

- Improving talent acquisition and talent management.
- Standardizing, centralizing, memorializing, and implementing necessary policies and forms.
- Borough-wide salary survey and assessment.
- Managing healthcare costs, benefits and administration.
- Standardizing job descriptions.
- Implementation of electronic solutions for HR processes.
- Ensuring a functional and user-friendly Human Resources website.

FY2013 Accomplishments:

- Developed Personnel Policy for the Administrative and Legislative Service employees, Workplace Violence Policy, Sexual Harassment Policy and Social Media Policy.
- Established a training room in the HR Building.
- Continued a professional relationship with the union and administration wherein we had no grievances and no Human Rights complaints.
- Established an Employee Assistance Program for the benefit of our employees and supervisors.

FY2014 New Initiatives:

- Implementation of new CBA contract.
- Implementation of new TPA for Healthcare (EBMS).
- Update and standardize policies, forms and job descriptions.
- Design and deliver front-line leader HR training.
- Continue to develop the Human Resources website to better serve our employees, supervisors and the public.
- Review and restructure the salary schedules.

Performance Measures

Priority/Goal: Human Resources

Goal: Voluntary 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 turnover signifies a better employee morale and higher production rate.

Measures:

Turnovers	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Voluntary Turnover Ratio	n/a	5%	5%	5%

Priority/Goal: Human Resources

Goal: Grievances under 3 per year

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

Measures:

Grievances	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Grievances Filed	n/a	n/a	0	0

Fund:	100	Department Function
Dept:	11230	Human Resources – Administration/Human Resources - Continued

Commentary

Human Resources division of General Services has operated well over the past few years but it has not kept pace with the trends of the Borough or the overall market. The salary schedules for many classified and administrative services are no longer functional due to past practice of reclassifications and misclassifications, nor are they reflective of the market for many administrative positions. Failure to correct these schedules could result in high turnover in key positions which would increase overall costs not to mention the loss of a key knowledge base. These issues will continue to be addressed in FY 2014 through market review, salary survey feedback and improved organizational design.

In order to ensure consistent practices and compliance, it is critical that front-line supervisors at the Borough take a more active role in leadership. To address this, the HR department will develop additional training aimed at educating and empowering this audience.

The department will continue to work on implementing electronic solutions for HR governance to better serve the Borough and its employees.

Healthcare costs have continued to increase. The department will continue to work with partners in the community to identify controlling measures. These partners include the union, the hospitals, the KPBSD, other municipalities and the public.

Fund	100	Department Function
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:

- Expanding services.
- Increased visibility in the communities.
- Providing a venue for public participation in Soldotna based public meetings.

FY2013 Accomplishments

- Annex staff continues to train with other departments to increase their knowledge base.

FY2014 New Initiatives:

- Remote public participation in Soldotna meetings.
- Increase service base.

Performance Measures

Priority/Goal: Homer and Seward Annexes
Goal: Provide as near to full Borough departmental service for the residents of those areas as possible.
Objective:

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

Measures:

Average number of residents served per month	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Homer	n/a	200	240	240
Seward	n/a	30	40	40

Commentary
 The energetic staff in both Annexes are working to increase visibility in the respective communities so that the residents in those communities no longer feel distanced from Borough government. There is the need to take advantage of the available technology to increase services so that all service-related departments are able to conduct business via the Annexes. This will involve minimal capital expense but considerable employee time in training and outreach.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11230 - Human Resources - Administration**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 236,438	\$ 253,661	\$ 276,429	\$ 266,429	\$ 309,728	\$ 33,299	12.05%
40120 Temporary Wages	6,730	1,430	3,360	2,160	2,640	(720)	-21.43%
40130 Overtime Wages	3,166	2,690	2,918	2,918	3,895	977	33.48%
40210 FICA	20,650	21,695	25,062	25,062	28,160	3,098	12.36%
40221 PERS	72,359	90,375	63,028	63,028	70,797	7,769	12.33%
40321 Health Insurance	69,181	90,334	88,344	88,344	100,070	11,726	13.27%
40322 Life Insurance	386	415	689	689	775	86	12.48%
40410 Leave	26,456	29,692	34,165	34,165	40,061	5,896	17.26%
40511 Other Benefits	285	282	288	288	360	72	25.00%
Total: Personnel	435,651	490,574	494,283	483,083	556,486	62,203	12.58%
Supplies							
42210 Operating Supplies	4,059	1,314	2,500	2,500	2,500	-	0.00%
42263 Training Supplies	-	-	1,000	1,000	1,000	-	0.00%
42310 Repair/Maintenance Supplies	53	-	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	56	-	-	-	250	250	-
Total: Supplies	4,168	1,314	3,700	3,700	3,950	250	6.76%
Services							
43011 Contractual Services	5,340	4,502	64,150	74,150	8,300	(55,850)	-87.06%
43110 Communications	8,085	7,397	8,200	8,200	8,200	-	0.00%
43140 Postage and Freight	355	138	450	450	300	(150)	-33.33%
43210 Transportation/Subsistence	6,863	8,094	9,111	9,111	8,207	(904)	-9.92%
43220 Car Allowance	3,489	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,673	1,571	2,200	2,200	1,418	(782)	-35.55%
43270 Employee Development	5,559	5,499	7,500	7,500	7,500	-	0.00%
43310 Advertising	7,961	3,721	6,000	5,000	6,000	-	0.00%
43410 Printing	73	56	125	125	50	(75)	-60.00%
43610 Utilities	12,966	14,918	9,000	9,000	13,000	4,000	44.44%
43720 Equipment Maintenance	486	1,039	500	1,700	1,000	500	100.00%
43810 Rents and Operating Leases	21,164	21,530	20,774	21,774	21,883	1,109	5.34%
43920 Dues and Subscriptions	1,264	1,416	4,220	4,220	2,166	(2,054)	-48.67%
Total: Services	75,278	73,481	135,830	147,030	81,624	(54,206)	-39.91%
Capital Outlay							
48710 Minor Office Equipment	3,744	2,641	-	-	1,220	1,220	-
48720 Minor Office Furniture	-	6,893	-	-	-	-	-
48730 Minor Communication Equipment	112	-	-	-	-	-	-
Total: Capital Outlay	3,856	9,534	-	-	1,220	1,220	-
Department Total	\$ 518,953	\$ 574,903	\$ 633,813	\$ 633,813	\$ 643,280	\$ 9,467	1.49%

Line-Item Explanations

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

42263 Training Supplies. Purchase training DVD's for new employees.

42410 Small Tools & Minor Equipment. Replace printer in HR Director's office with more efficient printer.

43011 Contractual Services. Labor negotiations contingency (\$5,000), Liberty background screening services (\$600), State of Alaska FICA administrative fee (\$1,200), and NeoGov annual fee for on-line recruitment software and service (\$1,500). Decrease due to completion of the salary survey budgeted for and completed in FY2013.

43210 Transportation/Subsistence. HR staff to attend appropriate and required professional development and job skills training.

43270 Employee Development. Amount required by labor contract.

43610 Utilities. Increase based on the actual first 6 months of FY2013 and includes an estimated 2% increase.

43810 Rents and Operating Leases. Seward (\$9,173) - increased by 4% as per the lease agreement) and Homer annex (\$12,600) lease and post office box rentals (\$110).

43920 Dues and Subscriptions. Decrease of \$1,295 due to legal dues no longer required as a result of a change in directors; and, replacement of an on-line legal resource subscription with an on-line HR compliance resource that provides a wider umbrella of HR-related issues saved \$759 over FY2013.

Fund: 100	Department Function
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 and assessment notices.

Major Long Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness.
- Maximizing our use of available technology.

FY2013 Accomplishments

- New copy/print machines installed to increase production efficiencies.
- Took over remaining printing tasks from MIS (IT).

FY2014 New Initiatives:

- Utilizing staff time efficiently throughout General Services.
- Continued use of technology to increase efficiency and decrease costs.
- To streamline the flow of work that comes through the printshop / mailroom.

Performance Measures

Priority/Goal: Print/Mail Room

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

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

Measures:

Average Percentage of Deadlines Met	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Print	n/a	n/a	90%	95%
Mail	n/a	n/a	90%	95%

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11233 - Human Resources - Print/Mail**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 69,393	\$ 54,296	\$ 69,323	\$ 69,323	\$ 53,900	\$ (15,423)	-22.25%
40120 Temporary Wages	-	141	1,200	1,200	1,441	241	20.08%
40130 Overtime Wages	97	57	3,129	3,129	2,935	(194)	-6.20%
40210 FICA	5,872	4,266	6,386	6,386	5,119	(1,267)	-19.84%
40221 PERS	22,261	19,454	16,554	16,554	12,980	(3,574)	-21.59%
40321 Health Insurance	28,432	28,926	34,356	34,356	30,021	(4,335)	-12.62%
40322 Life Insurance	114	77	182	182	141	(41)	-22.53%
40410 Leave	7,990	4,227	7,031	7,031	6,463	(568)	-8.08%
40511 Other Benefits	312	235	288	288	216	(72)	-25.00%
Total: Personnel	134,471	111,679	138,449	138,449	113,216	(25,233)	-18.23%
Supplies							
42210 Operating Supplies	17,008	18,578	25,400	25,400	25,400	-	0.00%
42250 Uniforms	325	312	325	325	325	-	0.00%
42410 Small Tools & Equipment	-	899	-	-	750	750	-
Total: Supplies	17,333	19,789	25,725	25,725	26,475	750	2.92%
Services							
43011 Contract Services	114	143	200	200	200	-	0.00%
43110 Communications	880	956	1,150	1,150	1,150	-	0.00%
43210 Transportation/Subsistence	1,060	1,758	1,300	1,300	1,400	100	7.69%
43260 Training	-	179	200	200	200	-	0.00%
43410 Printing	-	15	-	-	-	-	-
43610 Utilities	3,253	8,493	7,500	7,500	7,500	-	0.00%
43720 Equipment Maintenance	30,101	23,040	35,000	34,895	32,000	(3,000)	-8.57%
43810 Rents and Operating Leases	1,008	1,008	1,008	1,113	1,260	252	25.00%
43812 Equipment Replacement Pymt.	21,604	21,604	15,727	15,727	14,350	(1,377)	-8.76%
Total: Services	58,020	57,196	62,085	62,085	58,060	(4,025)	-6.48%
Capital Outlay							
48120 Office Equipment	-	3,293	-	-	-	-	-
48710 Minor Office Equipment	-	9,083	-	-	-	-	-
48720 Minor Office Furniture	361	3,335	-	-	-	-	-
48730 Minor Communication Equipment	-	351	-	-	-	-	-
Total: Capital Outlay	361	16,062	-	-	-	-	-
Department Total	\$ 210,185	\$ 204,726	\$ 226,259	\$ 226,259	\$ 197,751	\$ (28,508)	-12.60%

Line-Item Explanations

<p>40110 Regular wages. Staff includes: 3/4 time lead mail-copy technician and 1/2 time Mail Copy Clerk</p> <p>42110 Operating Supplies. Plain paper (\$21,000), letterhead paper (\$4,000), tape, binding supplies, laminate supplies, minor miscellaneous office supplies (\$400).</p> <p>42410 Small Tools & Equipment. 15" paper cutter (\$100), 24" paper cutter (\$250), paper shredder (\$250) and laminator (\$150).</p>	<p>43011 Contract Services. Cost of Pitney Bowes meter refill charges per contract.</p> <p>43720 Equipment Maintenance. Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment. Reduced to reflect actual cost of maintenance.</p> <p>43812 Equipment Replacement Payments. Scheduled replacement of equipment.</p>
---	--

Equipment Replacement Payment Schedule

Items	Prior Years	FY2013 Estimated	FY2014 Projected	Future Projected Payments
(2) Digital copiers	\$ 9,279	\$ 1,364	\$ 1,364	\$ 1,364
Folder	-	6,175	6,175	-
Digital mail processor	-	-	-	20,000
Binding machine	-	398	398	1,592
Paper cutter	-	2,821	2,821	11,284
Paper drill	-	1,976	1,976	7,904
Letter opener	-	2,993	819	-
Incoming mail scanner	-	-	797	-
	<u>\$ 9,279</u>	<u>\$ 15,727</u>	<u>\$ 14,350</u>	<u>\$ 42,144</u>

Fund: 100	Department Function
Dept: 11235	Human Resources – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

Coordination of activities with the Maintenance and Capital Projects departments to provide an overall facilities management approach.

FY2013 Accomplishments

- Continued to provide exceptional service to the areas we serve.
- Continued coordination of activities with Maintenance and Capital Projects Departments.

FY2014 New Initiatives:

Review of external contracts for custodial services; current contract ends 6/30/13.

Many times, issues that arise that fall within the responsibilities of the General Services Custodial Division, Maintenance Department and Capital Projects Department. With three chains of command, timely resolution of issues is sometimes lacking. Review possible alignment of internal and external custodial services with Maintenance.

Performance Measures

Priority/Goal: Custodial Maintenance

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

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

Measures:

Percentage of Timely Response	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Custodial	n/a	n/a	99%	99%

Percentages gauged by number of complaints received by General Services. All complaints this year relate to ice build up on front steps and handicap ramp of Borough Building. Until this area is redesigned, the department will continue to receive complaints.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11235 - Human Resources - Custodial Maintenance**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 56,284	\$ 51,952	\$ 60,553	\$ 60,553	\$ 48,731	\$ (11,822)	-19.52%
40120 Temporary Wages	4,635	6,210	2,444	2,444	2,700	256	10.47%
40130 Overtime Wages	1,015	555	1,665	1,665	1,014	(651)	-39.10%
40210 FICA	5,369	5,088	5,824	5,824	4,540	(1,284)	-22.05%
40221 PERS	18,216	20,895	14,222	14,222	11,373	(2,849)	-20.03%
40321 Health Insurance	20,309	25,743	25,522	25,522	25,017	(505)	-1.98%
40322 Life Insurance	90	91	157	157	128	(29)	-18.47%
40410 Leave	8,038	8,320	9,042	9,042	4,956	(4,086)	-45.19%
40511 Other Benefits	234	216	216	216	216	-	0.00%
Total: Personnel	114,190	119,070	119,645	119,645	98,675	(20,970)	-17.53%
Supplies							
42210 Operating Supplies	118	35	550	550	500	(50)	-9.09%
42310 Repair/Maintenance Supplies	25	-	100	100	100	-	0.00%
42410 Small Tools & Equipment	-	439	100	100	1,350	1,250	1250.00%
Total: Supplies	143	474	750	750	1,950	1,200	160.00%
Services							
43011 Contractual Services	6,727	4,404	6,384	6,384	7,650	1,266	19.83%
43210 Transportation/Subsistence	19	(550)	150	150	150	-	0.00%
43610 Utilities	-	-	1,625	1,625	813	(812)	-49.97%
43720 Equipment Maintenance	-	-	100	100	200	100	100.00%
Total: Services	6,746	3,854	8,259	8,259	8,813	554	6.71%
Capital Outlay							
48740 Minor Machinery & Equipment	-	-	500	500	-	(500)	-100.00%
Total: Capital Outlay	-	-	500	500	-	(500)	-100.00%
Department Total	\$ 121,079	\$ 123,398	\$ 129,154	\$ 129,154	\$ 109,438	\$ (19,716)	-15.27%

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.

42410 Small Tools. Replacement of minor equipment (vacuum cleaners and/or shampooer), as necessary.

43011 Contractual Services. Janitorial services at the Poppy Lane facility (\$3,750) and the Homer annex office (\$2,900). The contract for janitorial services at the Poppy Lane facility expires on 6/30/13 and therefore the budgeted amount is an estimate. Increase of (\$1,000) due to window washing, which was inadvertently omitted in the FY2013 budget.

43610 Public Utilities. Decrease due to splitting the annual cost between General Services Custodial and Custodial Maintenance rather than budgeting a full year in each budget as was done in FY2013.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Human Resource Department Totals**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 362,115	\$ 359,909	\$ 406,305	\$ 396,305	\$ 412,359	\$ 6,054	1.49%
40120 Temporary Wages	11,365	7,781	7,004	5,804	6,781	(223)	-3.18%
40130 Overtime Wages	4,278	3,302	7,712	7,712	7,844	132	1.71%
40210 FICA	31,891	31,049	37,272	37,272	37,819	547	1.47%
40221 PERS	112,836	130,724	93,804	93,804	95,150	1,346	1.43%
40321 Health Insurance	117,922	145,003	148,222	148,222	155,108	6,886	4.65%
40322 Life Insurance	590	583	1,028	1,028	1,044	16	1.56%
40410 Leave	42,484	42,239	50,238	50,238	51,480	1,242	2.47%
40511 Other Benefits	831	733	792	792	792	-	0.00%
Total: Personnel	684,312	721,323	752,377	741,177	768,377	16,000	2.13%
Supplies							
42210 Operating Supplies	21,185	19,927	28,450	28,450	28,400	(50)	-0.18%
42250 Uniforms	325	312	325	325	325	-	0.00%
42263 Training Supplies	-	-	1,000	1,000	1,000	-	0.00%
42310 Repair/Maintenance Supplies	78	-	300	300	300	-	0.00%
42410 Small Tools	56	1,338	100	100	2,350	2,250	2250.00%
Total: Supplies	21,644	21,577	30,175	30,175	32,375	2,200	7.29%
Services							
43011 Contractual Services	12,181	9,049	70,734	80,734	16,150	(54,584)	-77.17%
43110 Communications	8,965	8,353	9,350	9,350	9,350	-	0.00%
43140 Postage and Freight	355	138	450	450	300	(150)	-33.33%
43210 Transportation/Subsistence	7,942	9,302	10,561	10,561	9,757	(804)	-7.61%
43220 Car Allowance	3,489	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,673	1,750	2,400	2,400	1,618	(782)	-32.58%
43270 Employee Development	5,559	5,499	7,500	7,500	7,500	-	0.00%
43310 Advertising	7,961	3,721	6,000	5,000	6,000	-	0.00%
43410 Printing	73	71	125	125	50	(75)	-60.00%
43610 Utilities	16,219	23,411	18,125	18,125	21,313	3,188	17.59%
43720 Equipment Maintenance	30,587	24,079	35,600	36,695	33,200	(2,400)	-6.74%
43810 Rents and Operating Leases	22,172	22,538	21,782	22,887	23,143	1,361	6.25%
43812 Equipment Replacement Pymt.	21,604	21,604	15,727	15,727	14,350	(1,377)	-8.76%
43920 Dues and Subscriptions	1,264	1,416	4,220	4,220	2,166	(2,054)	-48.67%
Total: Services	140,044	134,531	206,174	217,374	148,497	(57,677)	-27.97%
Capital Outlay							
48120 Office Equipment	-	3,293	-	-	-	-	-
48710 Minor Office Equipment	3,744	11,724	-	-	1,220	1,220	-
48720 Minor Office Furniture	361	10,228	-	-	-	-	-
48730 Minor Communication Equipment	112	351	-	-	-	-	-
48740 Minor Machines & Equipment	-	-	500	500	-	(500)	-100.00%
Total: Capital Outlay	4,217	25,596	500	500	1,220	720	144.00%
Department Total	\$ 850,217	\$ 903,027	\$ 989,226	\$ 989,226	\$ 950,469	\$ (38,757)	-3.92%

This page intentionally left blank

Fund: 100
Dept: 11231

Department Function
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 projects that have a computing based implementation.

Program Description

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

Major Long Term Issues and Concerns:

- Changing technology and required cost to maintain systems.
- Ongoing training required by constantly changing IT landscape.
- Streamlining IT support to handle increasing IT scope without staffing increases.
- Electronic document management/classification / retention being brought up to the standards applied to permanent records such as microfilm/microfiche and paper.

FY2013 Accomplishments

- Implemented e-discovery and corresponding increased backup storage capacity.
- Migrated the majority of department's public web content to Content Management System.
- Assisted in the implementation of a new sales tax system.
- Accomplished substantial rewiring of Finance and Legal Departments.
- Completed 100% rewiring of GIS, Assessing and Planning Departments.
- Established internal Sharepoint publishing presence for majority of departments.
- Enabled radius authentication for all network infrastructure.
- Migrated GRM system from 8.4 to 8.6, which entailed a full data conversion performed by IT development staff.

FY2014 New Initiatives:

- Complete migration of KPB public web content to Content Management System.
- Identify critically inefficient paper processes and assist in migrating those processes to an electronic workflow & document management system.
- Migrate all email accounts to Exchange 2010.
- Evaluate and implement replacement content filtering platform.

Performance Measures

Priority/Goal: Customer Service

Goal: Timely resolution of desktop computing issues.

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

Measures:

Average Incident Closed Time by Priority	Benchmark	FY11 Actual*	FY12 Actual	FY13 Estimated	FY14 Projected
<u>High</u> priority incident response time	4 hours	-	9 Hours	<4 Hours	<4 Hours
<u>Medium</u> priority incident response time	8-12 hours	-	18.5 Hours	15 Hours	12 Hours
<u>Low</u> priority incident response time	48 hours	-	197 Hours	74 Hours	72 Hours

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

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

Measures:

Percentage of Incidents Closed	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
% of incidents closed within 120 Hours	-	95.1%	94.4%	95%

* Data unavailable, began tracking new measures in FY11

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

Measures:

Devices Supported:	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Desktop PC's	420	425	475	500
Phones	350	365	376	385
Printers	N/A	120	126	128
Servers	85	90	101	105
Total Number of Networked Devices	1,750	1,775	1,778	1,800
Annual Support Incidents	2,623	2,160	2,088	2,000
Ratio of Support Incidents to IT Dept FTE	262:1	216:1	208:1	200:1

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11231 - Information Technology

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 687,715	\$ 720,615	\$ 815,180	\$ 793,180	\$ 848,913	\$ 55,733	7.03%
40120 Temporary Wages	-	-	4,620	11,620	3,081	(8,539)	-73.49%
40130 Overtime Wages	6,172	2,745	6,063	6,063	15,070	9,007	148.56%
40210 FICA	57,008	60,767	72,083	72,083	75,746	3,663	5.08%
40221 PERS	220,225	261,567	182,656	182,656	192,983	10,327	5.65%
40321 Health Insurance	166,987	202,966	215,952	215,952	220,154	4,202	1.95%
40322 Life Insurance	1,125	1,206	1,992	1,992	2,079	87	4.37%
40410 Leave	92,581	97,457	108,219	108,219	109,866	1,647	1.52%
40511 Other Benefits	1,523	1,428	1,440	1,440	1,584	144	10.00%
Total: Personnel	1,233,336	1,348,751	1,408,205	1,393,205	1,469,476	76,271	5.47%
Supplies							
42120 Computer Software	27,404	4,765	10,450	10,450	8,450	(2,000)	-19.14%
42210 Operating Supplies	16,820	6,415	23,900	23,900	19,400	(4,500)	-18.83%
42230 Fuels, Oils & Lubricants	-	485	1,000	1,000	850	(150)	-15.00%
42310 Repair/Maintenance Supplies	23,738	24,339	23,300	23,641	23,300	(341)	-1.44%
42410 Small Tools & Equipment	5,904	6,370	4,790	4,790	5,950	1,160	24.22%
Total: Supplies	73,866	42,374	63,440	63,781	57,950	(5,831)	-9.14%
Services							
43011 Contractual Services	373	6,000	9,700	9,700	7,700	(2,000)	-20.62%
43019 Software Licensing	154,990	161,817	187,600	187,600	201,200	13,600	7.25%
43110 Communications	67,257	35,461	30,120	30,120	29,520	(600)	-1.99%
43140 Postage and Freight	118	69	1,075	1,075	1,000	(75)	-6.98%
43210 Transportation/Subsistence	9,914	5,303	6,200	6,200	8,520	2,320	37.42%
43260 Training	12,999	15,006	16,050	31,050	19,100	(11,950)	-38.49%
43410 Printing	-	30	-	18	-	(18)	-100.00%
43610 Utilities	18,019	19,937	18,000	18,000	18,000	-	0.00%
43720 Equipment Maintenance	8,117	407	6,000	5,982	3,500	(2,482)	-41.49%
43810 Rents & Operating Leases	336	-	-	-	350	350	-
43812 Equipment Replacement Pymt.	63,974	57,095	54,441	54,441	43,320	(11,121)	-20.43%
43920 Dues and Subscriptions	-	2,364	4,045	4,045	3,348	(697)	-17.23%
Total: Services	336,097	303,489	333,231	348,231	335,558	(12,673)	-3.64%
Capital Outlay							
48120 Office Equipment	-	4,940	6,000	6,000	3,000	(3,000)	-50.00%
48210 Communication Equipment	70	-	10,000	10,000	10,000	-	0.00%
48710 Minor Office Equipment	23,080	15,041	12,860	12,860	11,700	(1,160)	-9.02%
48720 Minor Office Furniture	6,215	3,658	4,300	4,300	3,000	(1,300)	-30.23%
48730 Minor Communication Equipment	16,006	7,997	4,200	4,200	4,200	-	0.00%
Total: Capital Outlay	45,371	31,636	37,360	37,360	31,900	(5,460)	-14.61%
Department Total	\$ 1,688,670	\$ 1,726,250	\$ 1,842,236	\$ 1,842,577	\$ 1,894,884	\$ 52,307	2.84%

Fund 100

Department 11231 - Information Technology - Continued

Line-Item Explanations

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

Add: 1/2 IT Clerk

40120 Temporary Wages. Temp wages to explore engaging in an internship/work study partnership with local High Schools and/or Kenai Peninsula College.

42120 Computer Software. Backup Agents, Developer SDKs, mobile apps, Minor software updates. Increased in anticipation of additional backup license requirements.

42230 Fuel, Oils & Lubricants. Fuel for departmental vehicle.

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

42410 Small Tools & Equipment. Hand tools, computer accessories, Additional UPS. Increased due to reclassification of mid-size UPS' from 48710.

43011 Contractual Services. TLS circuit installation, software modifications, systems health check, helpdesk calls. Decreased need for software modifications anticipated.

43019 Software Licensing. CommVault support (\$17,000), i.Support Helpdesk (\$5,000) EOM (\$1,400), GEMS (\$28,500), End User remote access (\$3,200), Unisys (\$22,600), McAfee (\$4,000), Microfocus Cobol (\$2,500), Microsoft office (\$51,000), Cisco, ESW, UCSS (\$28,300), Planet Press (\$4,000), VMWare Support (\$6,000), Equallogic SAN support (\$8,500), Quantum LTO rapid renewal (\$3,500), misc (\$3,700), Content Filter/Proxy License Renewal (\$12,000). Content Filter renewal is currently on a 3 year cycle due to significant 3-year term savings.

43110 Communications. Internet connection, third party spam filtering, Borough Admin Building TLS circuit, cellular modem service. Significant savings reflecting actual circuit costs after FY12 renegotiation with Internet Service Provider(ISP).

43260 Training. Manatron conference, Gems conference, books, and ongoing internet based training.

43720 Equipment Maintenance. IT portion of KPB printer/copier contract (\$2,500), miscellaneous printer repairs (\$1,000).

43812 Equipment Replacement Payments. See schedule below.

43920 Dues & Subscriptions. Experts-Exchange subscription(\$165),Safari Books Online subscriptions (\$2,483), and MSDN Microsoft Software testing/development sight access (\$700).

48120 Office Machines. 1 x LTO4 tape drive (\$3,000).

48210 Communication Equipment. Scheduled replacement of 4 distribution switches (\$2,500 ea.)

48710 Minor Office Equipment. (4) workstations (\$2,500 each) and 1 laptop (\$1,700).

48720 Minor Office Furniture. Final year of anticipated helpdesk furniture replacements due to age and condition of current furniture.

48730 Minor Communications Equipment. Mid range and unmanaged switches (\$4,200).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
Uninterruptible Power Supply (UPS)	\$ 120,429	\$ 10,776	\$ -	\$ -
Network Switch	45,338	-	-	-
1 Server	3,632	1,563	1,563	1,563
3 Call Manager Servers	32,457	-	-	-
Virtual Server Hardware	24,459	345	-	-
Virtual Server Software	16,880	7,791	7,791	38,954
Increase virtualization potential	6,053	6,053	6,053	12,104
Enhance data protection	19,905	19,905	19,905	79,623
Secure wireless core for borough building and ERC	3,513	3,513	3,513	7,025
Vehicle	-	1,758	1,758	3,516
UPS battery/cell monitoring	-	2,737	2,737	24,634
Total	\$ 272,666	\$ 54,441	\$ 43,320	\$ 167,419

Fund: 100
Dept: 11310

Department Function
Legal Department

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Availability of resources required to provide quality and timely responses to increasing borough and school district needs in light of limited staff and budget.
- Updating the borough code for clarification, to eliminate inconsistencies, and to improve processes.
- Regular education and training of ever-changing boards and commissions.
- Ongoing hospital governance issues.

FY2013 Accomplishments

Administration

- Converted large number of research files to digital format.
- Remodeled department providing expanded storage space and improved working environment.

Operations

- Sales taxes collected in CY 2012: \$47,801
- Property taxes collected CY 2012: \$3,405
- Won 3 cases in Alaska Supreme Court, 1 case in superior court, and settled 4 cases.
- Assisted rewriting Borough Code Title 21.
- Advised Anadromous Streams Working Group.
- Average open sales tax collection cases = 45.

FY2014 New Initiatives:

- Improve time and project tracking systems.
- Assist HR department in rewriting of KPB Code Title 3.
- Implement improved contract preparation system for departments.
- Create indexed database for standard forms and pleadings.

Performance Measures

Priority/Goal: Review and prepare high quality documents for the borough and school district and research and respond to requests for legal advice and opinions.

Measures:

Requests for Legal Assistance	CY11 Actual	CY12 Actual	FY13 Estimated	FY14 Projected
Contracts	N/A - Included below	N/A - Included below	N/A – Included below	~150
Ordinances	103	103	115	123
Resolutions	112	112	120	128
Legal Opinions/Research/Document review	N/A	N/A	~480	~350
Public record requests reviewed.	94	77	100	115

Priority/Goal: Collect delinquent sales and property taxes

Measures:

Taxes Collected	CY11 Actual	CY12 Actual	CY13 Estimated	CY14 Projected
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management)	\$114,712	\$51,206	N/A	N/A

Commentary

Ongoing training of legal department personnel, including the new attorney hired in 2013, is needed to develop and update the legal department personnel's skills to ensure the borough and school district have access to the legal expertise required, improve efficiency, and reduce the need for outside counsel.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11310 - Legal Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 393,662	\$ 394,573	\$ 436,750	\$ 436,750	\$ 422,217	\$ (14,533)	-3.33%
40120 Temporary Wages	8,736	3,003	4,986	4,986	10,083	5,097	102.23%
40130 Overtime Wages	3,378	1,517	4,245	4,245	4,388	143	3.37%
40210 FICA	32,366	31,691	38,954	38,954	37,990	(964)	-2.47%
40221 PERS	123,852	140,801	98,015	98,015	94,893	(3,122)	-3.19%
40321 Health Insurance	79,799	99,010	98,160	98,160	100,070	1,910	1.95%
40322 Life Insurance	634	648	1,057	1,057	1,020	(37)	-3.50%
40410 Leave	52,998	55,932	58,872	58,872	54,666	(4,206)	-7.14%
40511 Other Benefits	54	-	-	-	-	-	-
Total: Personnel	695,479	727,175	741,039	741,039	725,327	(15,712)	-2.12%
Supplies							
42120 Computer Software	130	150	500	500	500	-	0.00%
42210 Operating Supplies	3,070	1,995	2,800	2,800	2,800	-	0.00%
42410 Small Tools & Minor Equipment	199	-	450	450	300	(150)	-33.33%
Total: Supplies	3,399	2,145	3,750	3,750	3,600	(150)	-4.00%
Services							
43011 Contractual Services	10,179	37,838	51,000	58,532	51,000	-	0.00%
43031 Litigation	7,578	4,888	6,000	6,000	6,000	-	0.00%
43034 Attorney Fees-Special Cases	14,693	74,480	13,395	19,107	13,395	-	0.00%
43110 Communications	4,102	2,675	3,500	3,500	3,065	(435)	-12.43%
43140 Postage and Freight	404	464	500	500	500	-	0.00%
43210 Transportation/Subsistence	4,532	6,865	8,749	8,749	11,324	2,575	29.43%
43220 Car Allowance	10,800	10,800	10,800	10,800	10,800	-	0.00%
43260 Training	920	2,076	3,830	3,830	4,530	700	18.28%
43410 Printing	153	83	200	200	200	-	0.00%
43610 Utilities	5,368	6,655	7,125	7,125	7,267	142	1.99%
43720 Equipment Maintenance	600	157	600	600	300	(300)	-50.00%
43920 Dues and Subscriptions	36,605	37,623	33,820	33,820	36,713	2,893	8.55%
Total: Services	95,934	184,604	139,519	152,763	145,094	5,575	4.00%
Capital Outlay							
48710 Minor Office Equipment	3,552	1,961	7,444	7,444	3,800	(3,644)	-48.95%
48730 Minor Communication Equipment	75	-	100	100	-	(100)	-100.00%
Total: Capital Outlay	3,627	1,961	7,544	7,544	3,800	(3,744)	-49.63%
Department Total	\$ 798,439	\$ 915,885	\$ 891,852	\$ 905,096	\$ 877,821	\$ (14,031)	-1.57%

Line-Item Explanations

40110 Regular Wages. Staff includes: Borough Attorney, 1 Deputy Borough Attorney, 1 Assistant Borough Attorney, and 2 Legal Assistants.

43011 Contractual Services. Hiring outside counsel as needed for cases not covered by insurance and litigation fund or where in-house staff lacks time or expertise and for a Hearing Officer for code compliance enforcement.

43034 Attorney's Fees Special Cases. Hiring outside counsel when a conflict of interest exists.

43210 Transportation/Subsistence. For attendance at court and seminars including 2013 Alaska Municipal Attorney's Association meeting, International Municipal Lawyers Association annual conference, other training conferences, and meetings.

43920 Dues and Subscriptions. Publications and a national computerized legal research program.

48710 Minor Office Equipment. Purchase of one new desktop computer (\$2,500) and scanner (\$1,300).

Fund: 100	Department Function
Dept: 11410	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:

- Workload due to Government Accounting Standards Board (GASB) proposed changes to accounting practices and reporting.
- Continuing to do more with less.

FY2013 Accomplishments

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2012 CAFR, 32nd consecutive year.
- Received GFOA Distinguished Budget Presentation Award for the FY2013 budget document, 20th year.
- Entered into contract for new sales tax software; began fit testing and initial implementation.
- Assisted the HR department with union negotiations.

FY2014 New Initiatives:

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.
- Assist the Sales Tax Department with implementing new sales tax software.

Performance Measures

Priority/Goal: Effective Governance

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

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

Measures:

Award Programs	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
GFOA Certificate of Achievement	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Did not apply	Yes	Yes

Priority/Goal: Effective Governance

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

Objective: Ensure compliance with Borough code

Measures:

Ordinances and Resolutions	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Number of Ordinances reviewed/prepared	60	92	75	75
Number of Resolutions reviewed/prepared	65	57	60	60

Measures:

Staffing	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

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

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 227,418	\$ 232,995	\$ 249,318	\$ 249,318	\$ 251,934	\$ 2,616	1.05%
40120 Temporary Wages	-	-	1,000	1,000	1,121	121	12.10%
40130 Overtime Wages	-	837	1,357	1,357	1,378	21	1.55%
40210 FICA	18,719	18,849	21,946	21,946	22,381	435	1.98%
40221 PERS	71,937	81,384	55,549	55,549	56,139	590	1.06%
40321 Health Insurance	48,740	59,647	58,896	58,896	60,042	1,146	1.95%
40322 Life Insurance	372	375	602	602	608	6	1.00%
40410 Leave	31,970	31,961	33,233	33,233	33,612	379	1.14%
40511 Other Benefits	258	192	144	144	144	-	0.00%
Total: Personnel	399,414	426,240	422,045	422,045	427,359	5,314	1.26%
Supplies							
42120 Computer Software	111	-	-	-	-	-	-
42210 Operating Supplies	4,315	3,427	3,000	3,000	3,200	200	6.67%
Total: Supplies	4,426	3,427	3,000	3,000	3,200	200	6.67%
Services							
43011 Contractual Services	-	-	6,000	10,136	5,000	(1,000)	-16.67%
43017 Investment Portfolio Fees	25,580	28,166	39,000	39,000	37,500	(1,500)	-3.85%
43019 Software Licensing	1,544	-	2,010	2,010	2,000	(10)	-0.50%
43110 Communication	1,836	1,606	2,400	2,400	2,200	(200)	-8.33%
43140 Postage and Freight	21	1,201	750	750	750	-	0.00%
43210 Transportation/Subsistence	14,545	12,484	15,170	15,170	17,850	2,680	17.67%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	3,464	4,239	3,050	3,050	4,145	1,095	35.90%
43310 Advertising	-	-	360	360	360	-	0.00%
43410 Printing	37	40	250	250	250	-	0.00%
43610 Utilities	4,105	3,484	4,100	4,100	4,100	-	0.00%
43720 Equipment Maintenance	450	559	560	560	560	-	0.00%
43920 Dues and Subscriptions	1,925	2,305	2,348	2,348	2,878	530	22.57%
Total: Services	60,707	61,284	83,198	87,334	84,793	1,595	1.92%
Capital Outlay							
48710 Minor Office Equipment	5,649	1,028	-	864	-	-	-
Total: Capital Outlay	5,649	1,028	-	864	-	-	-
Department Total	\$ 470,196	\$ 491,979	\$ 508,243	\$ 513,243	\$ 515,352	\$ 7,109	1.40%

Line-Item Explanations

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

43011 Contractual Services. Miscellaneous financial services.

43019 Software Licensing. Annual maintenance agreement for CAFR 2000 software utilized for preparation of Borough's Comprehensive Annual Financial Report.

43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$100,000, the general fund portion is approximately \$37,500; the balance is charged out to other funds and is shown as a reduction of interest earnings.

43210 Transportation/Subsistence. Travel by Finance Director and Controller for attendance at essential meetings including the Alaska Government Finance Officers Association (AGFOA) and Government Finance Officer Association (GFOA) conferences; and other training seminars and workshops.

Fund: 100

Department Function

Dept: 11430

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 Comprehensive Annual Financial Report and annual budget document.

FY2013 Accomplishments:

- Implement new IRS requirements for calendar year 2012 W-2’s, specifically relating to healthcare benefits.
- Implemented electronic timesheet distribution process, reducing processing time.

FY2014 New Initiatives:

- Explore paperless payroll options and timekeeping modules.
- Provide training on the financial software to enable users to utilize upgraded features.

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.

Performance Measures

Priority/Goal: Operations

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

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

Measures:

Process	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Payroll checks and direct deposits issued	12,075	10,157	11,000	11,000
W-2’s issued	792	791	775	800
Ratio of PR checks issued to voided/reissued checks	1,509:1	1,725:1	1,500:1	1,500:1
Number of accounts payable invoices paid	38,088	37,572	38,000	38,000
1099’s processed	272	250	326	330
Ratio of invoices paid per accounts payable staff	19,044:1	18,786:1	19,000:1	19,000:1

Priority/Goal: Grant compliance

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

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

Measures:

Grant/Process	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Grant reports filed	184	150	165	165
Grants administered	65	62	69	65
Revenue received	\$19,037,517	\$25,074,726	\$25,500,000	\$25,000,000
Ratio of revenue received for each grant report filed	\$103,465:1	\$167,165:1	151,515:1	151,515:1

Fund:	100	Department Function
Dept:	11430	Finance – Financial Services - Continued

Priority/Goal: Sales tax compliance

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

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

Measures:

Process	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Sales tax audits completed	178	220	180	220
Registration of previously unregistered businesses	112	255	200	200
Sales tax estimates completed	158	133	100	150
Ratio of registered businesses to completed audits and estimates	23:1	23:1	29:1	23:1

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11430 - Finance - Financial Services

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 457,258	\$ 439,389	\$ 488,965	\$ 459,830	\$ 474,963	\$ (14,002)	-2.86%
40120 Temporary Wages	475	2,288	4,085	4,085	5,508	1,423	34.83%
40130 Overtime Wages	3,373	4,275	4,986	4,986	4,925	(61)	-1.22%
40210 FICA	39,617	38,627	44,166	44,166	42,863	(1,303)	-2.95%
40221 PERS	146,007	161,440	110,937	110,937	107,839	(3,098)	-2.79%
40321 Health Insurance	130,133	155,127	157,056	157,056	160,112	3,056	1.95%
40322 Life Insurance	740	741	1,215	1,215	1,183	(32)	-2.63%
40410 Leave	60,534	62,332	61,788	61,788	57,412	(4,376)	-7.08%
40511 Other Benefits	1,176	1,057	1,008	1,008	864	(144)	-14.29%
Total: Personnel	839,313	865,276	874,206	845,071	855,669	(18,537)	-2.12%
Supplies							
42210 Operating Supplies	5,865	7,883	5,800	5,800	7,000	1,200	20.69%
Total: Supplies	5,865	7,883	5,800	5,800	7,000	1,200	20.69%
Services							
43011 Contractual Services	-	83	-	115	-	-	-
43019 Software Licensing	-	-	-	297	-	-	-
43110 Communication	1,380	1,500	1,800	1,800	1,800	-	0.00%
43140 Postage and Freight	7,532	4,898	6,000	6,000	6,200	200	3.33%
43210 Transportation/Subsistence	11,267	8,665	14,000	13,059	14,700	700	5.00%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,016	2,397	2,825	2,825	3,000	175	6.19%
43310 Advertising	-	294	300	829	300	-	0.00%
43410 Printing	36	314	-	-	-	-	-
43610 Utilities	3,057	4,700	4,500	4,500	4,600	100	2.22%
43720 Equipment Maintenance	450	648	600	600	600	-	0.00%
43920 Dues and Subscriptions	970	818	970	970	970	-	0.00%
Total: Services	33,908	31,517	38,195	38,195	39,370	1,175	3.08%
Capital Outlay							
48710 Minor Office Equipment	1,968	3,422	4,000	4,000	6,500	2,500	62.50%
Total: Capital outlay	1,968	3,422	4,000	4,000	6,500	2,500	62.50%
Department Total	\$ 881,054	\$ 908,098	\$ 922,201	\$ 893,066	\$ 908,539	\$ (13,662)	-1.48%

Line-Item Explanations

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

48710 Minor Office Equipment. Scheduled replacement of two workstations (\$2,000 each) and central printer (\$2,500).

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

This page intentionally left blank

Fund: 100

Department Function

Dept: 11440

Finance – Property Tax and Collections

Mission

Property Tax and Collections Division is committed to serving our 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 our 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 review all liquor license applications for compliance.

Major Long Term Issues and Concerns

- Per Alaska Statutes, the borough is required to notice all lien holders prior to the end of redemption period of the foreclosure process, which requires the department to obtain limited liability reports. The cost of these reports has increased by more than 80%.
- Ongoing health care costs.

FY2013 Accomplishments

- Outsourcing of printing and mailing of the tax bills reduced postage and increased efficiency of tax mailing & printing.
- Reduced the cost of the yearly foreclosure and delinquent publications by 50%.
- On line payments of property taxes totaled \$3.1 million in calendar year 2012, which indicates a continual increase of 30-35% per calendar year.

FY2014 New Initiatives:

- Increase collections on default judgments received through Small Claim actions.
- Increase personal property accounts transferred to the collection agency.
- Added part time receptionist to help cover front counter, provide additional processing support during heavy tax receipt times and be available to assist the public.

Performance Measures

Priority: Effective Governance

Goal: Collect at least 99% of real property tax prior to taking clerks deed.

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

Measures:

Documents processed	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Real Property Tax Bills Produced	64,104	64,403	64,539	66,700
Foreclosure Notices Sent	2,617	2,566	2,700	2,730
Number of Properties with Foreclosure Judgment	1,550	1594	1620	1650
Clerk’s Deed filed (foreclosure process completed)	24	42	44	45
% of property tax collected	99.76%	98.45%	99.00%	99.00%

Priority: Effective Governance

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

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

Measures:

Claims filed or Processed	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Sales Tax Liens Filed	119	104	110	115
Small Claims Filed	13	9	10	12
Percentage of personal property accounts transferred	2.9%	.07%	1.5%	2.0%
Sales Tax/Personal Property Tax Collected in House(000’s)	\$930	\$935	\$938	\$940

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11440 - Finance - Property Tax and Collections**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 342,935	\$ 324,592	\$ 377,533	\$ 377,533	\$ 388,836	\$ 11,303	2.99%
40120 Temporary Wages	6,300	1,343	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	1,556	1,520	6,159	6,159	6,266	107	1.74%
40210 FICA	29,965	27,234	34,864	34,864	35,886	1,022	2.93%
40221 PERS	112,622	123,494	87,031	87,031	89,613	2,582	2.97%
40321 Health Insurance	113,727	139,954	137,425	137,425	140,098	2,673	1.95%
40322 Life Insurance	580	572	958	958	984	26	2.71%
40410 Leave	48,918	48,757	52,646	52,646	54,283	1,637	3.11%
40511 Other Benefits	1,104	1,015	1,008	1,008	1,008	-	0.00%
Total: Personnel	657,707	668,481	705,124	705,124	724,474	19,350	2.74%
Supplies							
42210 Operating Supplies	5,467	5,059	5,000	5,000	5,000	-	0.00%
Total: Supplies	5,467	5,059	5,000	5,000	5,000	-	0.00%
Services							
43011 Contractual Services	13,293	15,337	21,800	21,870	21,800	-	0.00%
43019 Software Licensing	77,896	78,812	88,200	88,000	91,900	3,700	4.20%
43110 Communications	1,970	1,670	2,500	2,500	2,500	-	0.00%
43140 Postage and Freight	29,044	28,977	34,000	32,600	32,000	(2,000)	-5.88%
43210 Transportation/Subsistence	5,850	2,556	3,460	3,460	4,200	740	21.39%
43260 Training	1,232	450	850	850	1,050	200	23.53%
43310 Advertising	15,269	16,036	17,000	11,810	10,000	(7,000)	-41.18%
43410 Printing	6,606	985	750	750	750	-	0.00%
43610 Utilities	5,074	7,135	6,000	6,000	6,000	-	0.00%
43720 Equipment Maintenance	850	959	1,000	1,200	1,000	-	0.00%
43810 Rents & Operating Leases	250	320	-	-	-	-	-
43920 Dues and Subscriptions	1,523	2,286	2,350	2,350	2,350	-	0.00%
43931 Recording Fees	13,421	13,166	10,000	10,000	12,000	2,000	20.00%
43932 Litigation Reports	20,334	43,780	50,000	64,902	50,000	-	0.00%
Total: Services	192,612	212,469	237,910	246,292	235,550	(2,360)	-0.99%
Capital Outlay							
48710 Minor Office Equipment	3,736	1,485	-	6,590	7,300	7,300	-
48720 Minor Office Furniture	-	672	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	3,736	2,157	1,000	7,590	8,300	7,300	730.00%
Department Total	\$ 859,522	\$ 888,166	\$ 949,034	\$ 964,006	\$ 973,324	\$ 24,290	2.56%

Line-Item Explanations

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

43011 Contractual Services. Collection agency (\$5,000), armored car service (\$5,500), web reports and electronic payments (\$1,800), process server (\$1,500), and tax bill printing and mailing of annual reminder and pre-publication bills (\$8,000).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,900), and property tax billing and collection software & tax website -Manatron (\$89,000).

43140 Postage and Freight. Decrease due to cost savings of outsourcing tax bills.

43210 Transportation/Subsistence. Travel for the supervisor to attend the GRM User's Group Conference (San Diego, CA), attendance to the annual foreclosure meeting and other training seminars and workshops.

43310 Advertising. Decrease in the cost of the yearly foreclosure and delinquent publications.

43931 Recording Fees. Increase cost in recording foreclosure judgment, small claims and sales tax liens.

48710 Minor Office Equipment. Scheduled computer upgrades (3) to keep abreast with current technologies.

48720 Minor Office Furniture. Replace worn out office chairs.

Fund:	100	Department Function
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, licensing new businesses, and issuing tax exempt cards, resale cards and owner/builder cards. Division compiles and provides accurate and timely sales tax information to the general public and various government officials. Make recommendations regarding policies and ordinances related to sales tax. Maintain Special Assessment program and administer annual billing cycle. Monitor and maintain land sale escrows and land leases.

Major Long Term Issues and Concerns:

As municipalities and organizations within the Borough look to boost revenues to cover increased operating expenses changes to local sales tax structure are routinely considered. These potential changes to local sales tax structures put a

burden on Borough resources as we are charged with the administration of the sales taxes within our Borough. Increased postage expenses continue to be a concern as we mail out over 45,000 documents annually to business owners.

FY2013 Accomplishments

- Assisted in the contracting with MSGovern to establish purchase of new sales tax software system.
- Work with borough sales tax team and MSGovern’s sales tax team to develop, test and prepare for implementation of new sales tax software system.
- Redesign Borough’s various sales tax forms to take advantage of features available in the new sales tax software system.

FY2014 New Initiatives:

- Successfully implement new sales tax software system.
- Investigate the possibility of migrating the monitoring of Special Assessments to Property Tax Collection.
- Continue to refine procedures to reduce expense and yet provide acceptable level of service to business owners.

Performance Measures

Priority/Goal: Effective Governance

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

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

Measures:

Forms processed/revenue collected	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Sales Tax Revenue Collected (000's) FY data	\$27,870	\$28,743	\$29,605	\$30,495
Sales Tax Returns Processed	34,916	35,824	36,900	37,500
Registered Businesses	7,763	8,060	8,200	8,400
Sales Tax Certificates issued	692	812	835	825
Resale Cards issued	2,678	2,676	2,700	2,750
Exempt Cards issued	1,463	1,625	1,600	1,650
Owner Builder Cards issued	245	233	245	248
Special Assessment accounts billed and maintained	463	326	425	450
Land sales escrows maintained	45	43	42	44
Land leases monitored	38	34	36	38

Priority/Goal: Effective Governance

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

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

Measures:

Staffing	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11441 - Finance - Sales Tax**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 195,284	\$ 193,894	\$ 214,545	\$ 214,545	\$ 221,572	\$ 7,027	3.28%
40120 Temporary Wages	-	-	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	253	61	1,063	1,063	1,105	42	3.95%
40210 FICA	16,287	15,426	19,297	19,297	19,924	627	3.25%
40221 PERS	62,250	71,511	48,685	48,685	50,286	1,601	3.29%
40321 Health Insurance	61,230	82,376	78,528	78,528	80,056	1,528	1.95%
40322 Life Insurance	312	328	540	540	560	20	3.70%
40410 Leave	25,284	26,303	28,761	28,761	29,676	915	3.18%
40511 Other Benefits	629	596	576	576	432	(144)	-25.00%
Total: Personnel	361,529	390,495	394,195	394,195	405,811	11,616	2.95%
Supplies							
42210 Operating Supplies	1,132	1,009	1,200	2,200	1,600	400	33.33%
Total: Supplies	1,132	1,009	1,200	2,200	1,600	400	33.33%
Services							
43011 Contractual Services	286	325	3,000	1,995	3,000	-	0.00%
43019 Software Licensing	57,398	90,821	78,474	107,609	103,065	24,591	31.34%
43110 Communications	1,004	982	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	22,308	21,244	26,500	26,500	27,500	1,000	3.77%
43210 Transportation/Subsistence	206	1,582	2,940	2,940	3,040	100	3.40%
43260 Training	50	1,000	1,200	1,200	1,200	-	0.00%
43310 Advertising	6,903	5,512	7,900	7,900	7,900	-	0.00%
43410 Printing	3,103	2,355	3,200	3,200	3,500	300	9.38%
43610 Utilities	2,068	2,668	2,700	2,700	2,800	100	3.70%
43720 Equipment Maintenance	3,152	2,549	2,600	2,605	3,000	400	15.38%
43812 Equipment Replacement Pymt.	172,797	172,797	81,327	81,327	140,712	59,385	73.02%
43920 Dues and Subscriptions	168	168	250	250	250	-	0.00%
Total: Services	269,443	302,003	211,291	239,426	297,167	85,876	40.64%
Capital Outlay							
48710 Minor Office Equipment	2,840	-	2,000	2,000	2,000	-	0.00%
48720 Minor Office Furniture	-	-	-	-	400	400	-
48730 Minor Communication Equipment	232	249	300	300	300	-	0.00%
Total: Capital Outlay	3,072	249	2,300	2,300	2,700	400	17.39%
Department Total	\$ 635,176	\$ 693,756	\$ 608,986	\$ 638,121	\$ 707,278	\$ 98,292	16.14%

Line-Item Explanations

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

43011 Contractual Services. To pay the division's share (50%) of web reports and electronic payment system (\$3,000).

43019 Software Licensing. Sales tax software annual maintenance (\$81,995), Melissa Data (\$3,000), Binary Office (\$17,070), and imaging software annual maintenance (\$1,000).

43210 Transportation/Subsistence. Travel and attendance to GEMS annual conference. Travel to cities within the borough to promote and educate business owners on changes within KPB sales tax system.

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

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

43812 Equipment Replacement Payment. Funds toward the purchase of new sales tax software system. Approved by Ordinance 2011-19-73.

48710 Minor Office Equipment. Schedule computer upgrades to keep abreast with current technologies, one desktop (\$2,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2013 Estimated	FY2014 Projected	Future Projected Payments
TaxMantra-Sales Tax System	\$ 978,872	\$ -	\$ -	\$ -
SRT Sales Tax System	-	81,327	140,712	481,521
	\$ 978,872	\$ 81,327	\$ 140,712	\$ 481,521

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,222,895	\$ 1,190,870	\$ 1,330,361	\$ 1,301,226	\$ 1,337,305	\$ 6,944	0.52%
40120 Temporary Wages	6,775	3,631	14,785	14,785	16,329	1,544	10.44%
40130 Overtime Wages	5,182	6,693	13,565	13,565	13,674	109	0.80%
40210 FICA	104,588	100,136	120,273	120,273	121,054	781	0.65%
40221 PERS	392,816	437,829	302,202	302,202	303,877	1,675	0.55%
40321 Health Insurance	353,830	437,104	431,905	431,905	440,308	8,403	1.95%
40322 Life Insurance	2,004	2,016	3,315	3,315	3,335	20	0.60%
40410 Leave	166,706	169,353	176,428	176,428	174,983	(1,445)	-0.82%
40511 Other Benefits	3,167	2,860	2,736	2,736	2,448	(288)	-10.53%
Total: Personnel	2,257,963	2,350,492	2,395,570	2,366,435	2,413,313	17,743	0.74%
Supplies							
42120 Computer Software	111	-	-	-	-	-	-
42210 Operating Supplies	16,779	17,378	15,000	16,000	16,800	1,800	12.00%
Total: Supplies	16,890	17,378	15,000	16,000	16,800	1,800	12.00%
Services							
43011 Contractual Services	13,579	15,745	30,800	34,116	29,800	(1,000)	-3.25%
43017 Investment Portfolio Fees	25,580	28,166	39,000	39,000	37,500	(1,500)	-3.85%
43019 Software Licensing	136,838	169,633	168,684	197,916	196,965	28,281	16.77%
43110 Communication	6,190	5,758	7,900	7,900	7,700	(200)	-2.53%
43140 Postage and Freight	58,905	56,320	67,250	65,850	66,450	(800)	-1.19%
43210 Transportation/Subsistence	31,868	25,287	35,570	34,629	39,790	4,220	11.86%
43220 Car Allowance	14,400	14,400	14,400	14,400	14,400	-	0.00%
43260 Training	6,762	8,086	7,925	7,925	9,395	1,470	18.55%
43310 Advertising	22,172	21,842	25,560	20,899	18,560	(7,000)	-27.39%
43410 Printing	9,782	3,694	4,200	4,200	4,500	300	7.14%
43610 Utilities	14,304	17,987	17,300	17,300	17,500	200	1.16%
43720 Equipment Maintenance	4,902	4,715	4,760	4,965	5,160	400	8.40%
43810 Rents & Operating Leases	250	320	-	-	-	-	-
43812 Equipment Replacement Pymt.	172,797	172,797	81,327	81,327	140,712	59,385	73.02%
43920 Dues and Subscriptions	4,586	5,577	5,918	5,918	6,448	530	8.96%
43931 Recording Fees	13,421	13,166	10,000	10,000	12,000	2,000	20.00%
43932 Litigation Reports	20,334	43,780	50,000	64,902	50,000	-	0.00%
Total: Services	556,670	607,273	570,594	611,247	656,880	86,286	15.12%
Capital Outlay							
48710 Minor Office Equipment	14,193	5,935	6,000	13,454	15,800	9,800	163.33%
48720 Minor Office Furniture	-	672	1,000	1,000	1,400	400	40.00%
48730 Minor Communication Equipment	232	249	300	300	300	-	0.00%
Total: Capital Outlay	14,425	6,856	7,300	14,754	17,500	10,200	139.73%
Department Total	\$ 2,845,948	\$ 2,981,999	\$ 2,988,464	\$ 3,008,436	\$ 3,104,493	\$ 116,029	3.88%

This page intentionally left blank

Fund: 100	Department Function
Dept: 11510	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.

Major Long Term Issues and Concerns:

Current staff struggles to keep up with the increasing volume of data entry and relies heavily upon temporary employees to meet deadlines. Major software upgrade to Tax/Cama system will require additional staff time for training and testing.

Program Description

Handle transfers of ownership, administers exemption programs, enters inspection data, and handles all public inquiries. Provides accurate and timely information to the public, user departments, and other government agencies. Prepare the annual assessment rolls.

FY2014 New Initiatives:

Implementation of appraisal field software expected to decrease need for temporary clerical staff.

Performance Measures

Priority/Goal: Public Service

Goal: Administer Exemption Programs

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

Measures:

Exemption Program Counts	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
20K Residential Applications approved (new)	740	791	633	650
Senior Citizen Applications approved (new)	699	439	469	450
Disabled Veteran Applications approved (new)	27	25	23	25
Disabled Resident Tax Credit Applications approved (all)	380	366	350	350
Other exemption applications approved (all)	1,305	1,135	1,000	1,000
Parcels with exemption of any type	32,828	33,973	34,600	34,500

Priority/Goal: Public Service

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

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

Measures:

Parcel and Change Counts	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Parcel count – real property	64,396	64,540	64,700	64,900
Parcel count – oil & gas accounts	210	221	225	225
Parcel count – personal property	6,492	6,511	6,600	6,600
Ownership changes	3,561	3,611	4,000	4,200
Address Changes	6,122	5,551	5,700	5,800

Commentary
 Administrative Division will experience loss of experienced staff due to retirement of Title Examiner and a Senior Clerk. New employees will require training and productivity will likely diminish temporarily until they are trained.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 503,452	\$ 504,341	591,587	591,587	\$ 610,078	\$ 18,491	3.13%
40120 Temporary Wages	10,879	6,026	28,800	28,800	31,200	2,400	8.33%
40130 Overtime Wages	2,518	2,521	12,091	12,091	12,582	491	4.06%
40210 FICA	42,342	45,042	56,162	56,162	58,137	1,975	3.52%
40221 PERS	170,559	195,471	136,452	136,452	140,782	4,330	3.17%
40321 Health Insurance	161,641	198,020	196,321	196,321	200,140	3,819	1.95%
40322 Life Insurance	962	899	1,480	1,480	1,531	51	3.45%
40410 Leave	60,702	72,296	77,916	77,916	81,631	3,715	4.77%
40511 Other Benefits	1,290	1,168	1,152	1,152	1,152	-	0.00%
Total: Personnel	954,345	1,025,784	1,101,961	1,101,961	1,137,233	35,272	3.20%
Supplies							
42120 Computer Software	736	-	800	800	800	-	0.00%
42210 Operating Supplies	4,154	3,316	4,500	4,500	4,500	-	0.00%
42410 Small Tools & Equipment	482	500	500	500	500	-	0.00%
Total: Supplies	5,372	3,816	5,800	5,800	5,800	-	0.00%
Services							
43011 Contractual Services	29,484	36,479	38,000	38,000	36,000	(2,000)	-5.26%
43019 Software Licensing	71,446	77,090	85,100	85,100	95,355	10,255	12.05%
43110 Communications	2,785	2,492	3,200	3,200	3,200	-	0.00%
43140 Postage and Freight	12,368	12,629	14,500	14,500	14,900	400	2.76%
43210 Transportation/Subsistence	16,055	9,382	17,345	17,065	17,294	(51)	-0.29%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,281	925	2,050	2,050	3,450	1,400	68.29%
43310 Advertising	4,246	1,260	1,900	1,900	1,900	-	0.00%
43410 Printing	3,361	3,122	3,000	3,000	3,000	-	0.00%
43610 Utilities	5,026	9,419	6,000	6,000	6,120	120	2.00%
43720 Equipment Maintenance	600	1,233	900	900	900	-	0.00%
43920 Dues and Subscriptions	1,422	1,209	2,425	2,425	2,455	30	1.24%
Total: Services	156,274	162,440	181,620	181,340	191,774	10,154	5.59%
Capital Outlay							
48710 Minor Office Equipment	5,391	421	6,600	6,600	3,000	(3,600)	-54.55%
48720 Minor Office Furniture	1,459	-	1,000	956	2,000	1,000	100.00%
48730 Minor Communication Equipment	-	25	-	-	-	-	-
48740 Minor Machines & Equipment	-	415	-	324	-	-	-
Total: Capital Outlay	6,850	861	7,600	7,880	5,000	(2,600)	-34.21%
Department Total	\$ 1,122,841	\$ 1,192,901	\$ 1,296,981	\$ 1,296,981	\$ 1,339,807	\$ 42,826	3.30%

Line-Item Explanations

40110 Regular Wages. Current staff includes: Director of Assessing, Assessment Administration Manager, Title Examiner, Exemption Examiner, Assessment Reporting Analyst, Administrative Assistant, 3 Senior Assessing Clerks, 1 Assessing Clerk.

42120 Computer Software. Crystal Reports version updates.

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$6,000), assessment notice and informational brochure annual mailing (\$30,000).

43019 Software Licensing. Contractual rate increase 5% plus additional \$6,000 for fieldworker annual support beginning FY14.

43140 Postage and Freight. Increase due to projected rise in postal rates.

43210 Transportation/Subsistence. Funding for mileage, needed staff training, Proval users conference, IAAO conference, assessor travel to Homer, Seward, Anchorage. New employee training (clerk and Title Examiner) Anchorage.

43260 Training. Increase in course fees, new clerk to AAAO course 1A,- Assessment in Alaska, and admin manager to IAAO course 400-Assessment Administration.

43920 Dues & Subscriptions. Standard recurring dues and subscriptions with scheduled increase.

48710 Minor Office Equipment. Scheduled replacement of 2 computers.

48720 Minor Office Furniture. Scheduled replacement of 2 office chairs and purchase seating and table for reception area.

Fund:	100	Department Function
Dept:	11520	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:

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

FY2013 Accomplishments:

- Field canvassed Anchor Point, Ninilchik, Kenai, remote Kachemak Bay and Border Lake areas.
- Completed land models for Anchor Point, North Fork area, Nikolaevsk, and Ninilchik area. Updated land models for Kenai River, Cooper Landing area, and Port Graham/Nanwalek.
- Processed and reviewed 286 appeals, represented borough at 57 BOE hearings (48 upheld).

FY2014 New Initiatives:

- Continue to improve accuracy and uniformity of land values by activating and calibrating neighborhood models.
- Continue to find efficiencies in use of CAMA System with field tablets/notebooks for GIS and further automation of data processing.

Performance Measures

Measures:

Staff and Mileage	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing History	12	12	12	12
Staff Miles Traveled	58,000	94,800	60,000	65,000

Priority/Goal: Market Value of All Taxable Property

Goal: Accurately and equitably value all real and personal property within the borough for ad valorem property tax purposes.

- Objective:**
1. Specify market models to enable mass appraisal
 2. Calibrate models annually to market value

Measures:

Real Property Assessment Roll	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Value (000's)	\$5,450,777	\$5,707,586	\$5,652,057	\$5,740,335
Increase from Prior Year (000's)	11	256	-55	88
% Increase From Prior Year	0.01%	4.7%	-0.99%	1.01%

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

Priority/Goal: Maintain Equity of Assessment

Goal: Maintain an accurate description of all property within the Borough

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

Measures:

Inspections	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Improved Parcels	8,315	8,997	7,381	8,189
Vacant Parcels	5,016	5,674	5,821	5,748
Total Inspections	13,331	14,403	13,202	13,937

Priority/Goal: Respond to Property Owners' Requests for Review

Goal: Respond to owner's requests through informal review and BOE appeals

- Objective:**
1. Work to resolve disputes first informally
 2. Inspect appealed properties and review with owners in advance of hearing
 3. Defend assessed values at Board of Equalization

Measures:

Appeals	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Informal Review	n/a	1022	1032	1042
Appeals Filed	253	283	286	289
Heard by Board of Equalization	28	56	57	58
Assessor Value Upheld	22	48	48	49

Dept: 11520 Assessing – Appraisal - Continued

Inspection Areas	Parcels With Structure	Vacant Parcels	Total Parcels	FY08	FY09	FY10	FY11	FY12	FY13 Estimate	FY14 Projected
Anchor Point	1,738	3,025	4,763						3,572	
Clam Gulch	158	337	495					495		
Cooper Landing	395	261	656	644					644	
Funny River	845	1,276	2,121					2,121		
Homer	4,526	3,416	7,942					7,942		
Hope/Sunrise	277	262	539		494					539
K-Beach	3,472	2,254	5,726				5,726			
Kasilof	1,885	2,472	4,357				700	3,657		
Kenai	2,815	2,111	4,926	753					4,433	493
Lowell Point	106	429	535		264					
Mobile Home Parks	424		424	434	434	431	422	424	424	
Moose Pass	672	477	1,149	1,144						1,149
Nikiski/North Kenai	2,526	4,069	6,595			6,527			68	5,317
Ninilchik/Deep Creek	1,930	3,469	5,399						4,049	
Point Possession	249	844	1,093			1,087				
Port Graham/Nanwalek	470	1,066	1,536			733				
Ridgeway	1,799	1,422	3,221		3,216					3,221
Seldovia	260	221	481			481				
Seward	1,472	951	2,423		2,416					537*
Soldotna	1,716	965	2,681		2,527					2,681
South Kachemak Bay	246	685	931						924	
Sterling	2,847	2,401	5,248				5,202			
West Side of Inlet	288	1,114	1,402				1,305			
Total	31,177	33,479	64,656	2,975	9,351	9,259	13,355	14,639	14,114	13,937

These numbers represent the total number of properties in each area scheduled for canvass re-inspection each year. These numbers don't match exactly with the numbers shown in performance measures, which come from a database query of actual inspections. The number of inspections from query includes inspections for all reasons, not just canvass areas, and it only counts each inspected property once. It is not uncommon for a property to be inspected more than once during a given fiscal year. For example, a building permit could trigger one inspection, another at year end to determine percent complete as of Jan 1, and third due to appeal.

*Remote Resurrection Bay

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11520 - Assessing Appraisal**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 609,458	\$ 660,115	\$ 744,972	\$ 744,972	\$ 768,465	\$ 23,493	3.15%
40120 Temporary Wages	90,945	69,068	87,478	87,478	92,418	4,940	5.65%
40130 Overtime Wages	3,768	3,607	13,598	13,598	14,067	469	3.45%
40210 FICA	64,565	65,472	78,705	78,705	81,415	2,710	3.44%
40221 PERS	204,773	244,466	192,066	192,066	198,615	6,549	3.41%
40321 Health Insurance	210,923	237,950	274,849	274,849	280,196	5,347	1.95%
40322 Life Insurance	973	1,128	1,876	1,876	2,164	288	15.35%
40410 Leave	95,022	95,497	108,999	108,999	114,666	5,667	5.20%
40511 Other Benefits	1,632	1,579	1,585	1,585	1,729	144	9.09%
Total: Personnel	1,282,059	1,378,882	1,504,128	1,504,128	1,553,735	49,607	3.30%
Supplies							
42120 Computer Software	-	-	26,750	51,750	500	(26,250)	-98.13%
42210 Operating Supplies	1,551	2,684	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oil & Lubricants	297	123	300	300	500	200	66.67%
42310 Repair/Maintenance Supplies	79	-	150	150	150	-	0.00%
42360 Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	2,570	1,905	2,600	2,600	2,600	-	0.00%
Total: Supplies	4,497	4,712	33,300	58,300	7,250	(26,050)	-78.23%
Services							
43011 Contractual Services	36,545	26,192	10,000	10,000	10,000	-	0.00%
43110 Communications	3,283	2,975	3,500	3,500	3,500	-	0.00%
43210 Transportation/Subsistence	57,422	116,548	80,495	80,495	104,338	23,843	29.62%
43220 Car Allowance	44,868	43,619	48,800	48,800	48,800	-	0.00%
43260 Training	3,444	550	4,400	4,400	4,950	550	12.50%
43410 Printing	-	54	200	200	200	-	0.00%
43610 Utilities	7,487	7,517	9,000	9,000	9,180	180	2.00%
43720 Equipment Maintenance	608	-	200	200	200	-	0.00%
43750 Vehicle Maintenance	-	-	-	-	300	300	-
43810 Rents & Operating Leases	-	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	-	-	7,734	7,734	7,734	-	0.00%
43920 Dues & Subscriptions	1,999	1,452	2,055	2,055	2,120	65	3.16%
Total: Services	155,656	198,907	166,684	166,684	191,622	24,938	14.96%
Capital Outlay							
48310 Vehicles	-	11,996	-	-	-	-	-
48710 Minor Office Equipment	7,645	5,523	4,500	4,500	4,500	-	0.00%
48730 Minor Communication Equipment	25	-	500	500	500	-	0.00%
48740 Minor Machines & Equipment	689	539	-	-	-	-	-
Total: Capital Outlay	8,359	18,058	5,000	5,000	5,000	-	0.00%
Department Total	\$ 1,450,571	\$ 1,600,559	\$ 1,709,112	\$ 1,734,112	\$ 1,757,607	\$ 48,495	2.84%

Fund 100
Department 11520 - Assessing Appraisal - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Appraisal Manager, 1 Appraisal Analyst, 1 Principal Appraiser, 1 Lead Appraiser, 1 Senior Appraiser/Auditor, 3 Senior Appraisers, 1 Appraiser, 1 Senior Personal/Real Property Appraiser, 1 Personal Property Appraiser/Auditor, 2 Permanent Appraisal Technicians.

40120 Temporary Wages. 2 full-time temporary Appraisal Technicians.

42120 Computer Software. Reduction due to one time cost of new software implementation last year (FY2013).

42230 Fuel, Oil & Lubricants. Increase for fuel, oil & lubricants for 2 additional four wheelers purchased last year.

43011 Contractual Services. Photo processing.

43210 Transportation/Subsistence. Travel related cost for appraisers working in the field and for training; increase primarily due to the cost of boat charter for field inspection of remote Resurrection Bay properties this year.

43260 Training. Increase due to increased course registration fees.

43750 Vehicle Maintenance. Scheduled maintenance service for four wheelers.

43920 Dues & Subscriptions. Standard recurring dues & subscriptions.

43812 Equipment Replacement Fund. Installment for the purchase/replacement of tablet computers for field data collection.

48710 Minor Office Equipment. Scheduled replacement of two computers.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY 2013 Estimated</u>	<u>FY 2014 Projected</u>	<u>Future Projected Payments</u>
10 Tablet Computers	\$ -	\$ 7,734	\$ 7,734	\$ 7,734

Kenai Peninsula Borough

Budget Detail

Fund 100

Assessing Department Totals

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,112,910	\$ 1,164,456	\$ 1,336,559	\$ 1,336,559	\$ 1,378,543	\$ 41,984	3.14%
40120 Temporary Wages	101,824	75,094	116,278	116,278	123,618	7,340	6.31%
40130 Overtime Wages	6,286	6,128	25,689	25,689	26,649	960	3.74%
40210 FICA	106,907	110,514	134,867	134,867	139,552	4,685	3.47%
40221 PERS	375,332	439,937	328,518	328,518	339,397	10,879	3.31%
40321 Health Insurance	372,564	435,970	471,170	471,170	480,336	9,166	1.95%
40322 Life Insurance	1,935	2,027	3,356	3,356	3,695	339	10.10%
40410 Leave	155,724	167,793	186,915	186,915	196,297	9,382	5.02%
40511 Other Benefits	2,922	2,747	2,737	2,737	2,881	144	5.26%
Total: Personnel	2,236,404	2,404,666	2,606,089	2,606,089	2,690,968	84,879	3.26%
Supplies							
42120 Computer Software	736	-	27,550	52,550	1,300	(26,250)	-95.28%
42210 Operating Supplies	5,705	6,000	7,500	7,500	7,500	-	0.00%
42230 Fuel, Oil & Lubricants	297	123	300	300	500	200	66.67%
42310 Repair/Maintenance Supplies	79	-	150	150	150	-	0.00%
42360 Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools	3,052	2,405	3,100	3,100	3,100	-	0.00%
Total: Supplies	9,869	8,528	39,100	64,100	13,050	(26,050)	-66.62%
Services							
43011 Contractual Services	66,029	62,671	48,000	48,000	46,000	(2,000)	-4.17%
43019 Software Licensing	71,446	77,090	85,100	85,100	95,355	10,255	12.05%
43110 Communications	6,068	5,467	6,700	6,700	6,700	-	0.00%
43140 Postage and Freight	12,368	12,629	14,500	14,500	14,900	400	2.76%
43210 Transportation/Subsistence	73,477	125,930	97,840	97,560	121,632	23,792	24.32%
43220 Car Allowance	52,068	50,819	56,000	56,000	56,000	-	0.00%
43260 Training	5,725	1,475	6,450	6,450	8,400	1,950	30.23%
43310 Advertising	4,246	1,260	1,900	1,900	1,900	-	0.00%
43410 Printing	3,361	3,176	3,200	3,200	3,200	-	0.00%
43610 Utilities	12,513	16,936	15,000	15,000	15,300	300	2.00%
43720 Equipment Maintenance	1,208	1,233	1,100	1,100	1,100	-	0.00%
43750 Vehicle Maintenance	-	-	-	-	300	300	-
43810 Rents & Operating Leases	-	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	-	-	7,734	7,734	7,734	-	0.00%
43920 Dues and Subscriptions	3,421	2,661	4,480	4,480	4,575	95	2.12%
Total: Services	311,930	361,347	348,304	348,024	383,396	35,092	10.08%
Capital Outlay							
48310 Vehicles	-	11,996	-	-	-	-	-
48710 Minor Office Equipment	13,036	5,944	11,100	11,100	7,500	(3,600)	-32.43%
48720 Minor Office Furniture	1,459	-	1,000	956	2,000	1,000	100.00%
48730 Minor Communication Equipment	25	25	500	500	500	-	0.00%
48740 Minor Machines & Equipment	689	954	-	324	-	-	-
Total: Capital Outlay	15,209	18,919	12,600	12,880	10,000	(2,600)	-20.63%
Department Total	\$ 2,573,412	\$ 2,793,460	\$ 3,006,093	\$ 3,031,093	\$ 3,097,414	\$ 91,321	3.04%

Fund: 100	Department Function
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:

- Collect, analyze, and distribute, current and accurate information concerning population, land use, natural resources, and regulatory functions within the Borough.
- Provide information and assistance to other municipalities, local community groups, and the general public regarding subdivision regulations, local option zoning, land use regulations, and land use planning.

FY2013 Accomplishments

- Incorporated the Cooper Landing Walkable Community plan into the comprehensive plan.
- Developed a Local Option Zone for Widgeon Woods Subdivision.
- Assisted Tsalteshi Trail Association in acquiring trail improvement grants.

- Completed the verification of street names through the Street Name Origination Project.
- Field verified and posted uniform address signs in the communities of Fox River and Fritz Creek.
- Provided training for the Planning Commission.
- Prepared policy and procedure manual for code enforcement.

FY2014 New Initiatives:

- Field verification and uniform address sign posting of Kachemak City and Diamond Ridge E 911 communities.
- Audit address data against incorporated city and utility company address data.
- Establish greater interdepartmental communication to help facilitate public inquires.
- Update and rewrite subdivision and street vacation code.
- Define a future network of roads to serve communities outside the cities through platting and vacations.
- Maintain and enhance relationships with Native Villages and Tribal Councils.
- Facilitate strategy sessions with the cities to discuss best practices to produce a policies and procedure manual for addressing.
- Continue to educate the public and Assembly on the importance of road construction before final plat.
- Reapportion the Planning Commission to meet state and borough requirements.

Performance Measures

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

Goal: Obtain 100% address verification to all residents of the borough by 2020.

Objective: Place an address sign at each business and residence in the borough.

Objective: Ensure that all street names are not duplicated and properly posted.

Measures:

Description	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Street Name Changes (audit 50% complete)	199	289	300	10
Target Completion	50%	90%	100%	100%
Address signs posted (10% complete)	388	971	1,000	1,000
Target Completion	3.5%	7.5%	11%	11%

Fund: 100

Department Function

Dept: 21110

Resource Planning Administration - Continued

Goal: Meet all public requests in a timely manner.

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

Measures:

Description	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Front Counter Walk Ins	2,503	2,369	2,500	2,500
Calls for Information	4,587	4,478	4,500	4,500
Special Order Maps	1,478	1,114	1,500	1,500

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

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

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

Measures:

Description	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Platting Reports	500	512	550	600
Administrative Reviews	138	127	150	200
Public Hearing Notices	5,122	4,671	5,000	5,000
Recorded Plats	149	146	150	150
Provided within time required by the code.	100%	100%	100%	100%

Commentary

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

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 21110 - Resource Planning Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 511,735	\$ 507,658	\$ 571,444	\$ 571,444	\$ 585,768	\$ 14,324	2.51%
40120 Temporary Wages	23,566	12,733	12,318	19,518	16,120	3,802	30.87%
40120 Meeting Allowance PC	28,750	25,400	39,000	34,500	42,600	3,600	9.23%
40130 Overtime Wages	4,498	3,505	5,035	5,035	5,265	230	4.57%
40210 FICA	49,477	45,833	57,176	57,176	59,398	2,222	3.89%
40221 PERS	165,147	186,586	128,183	128,183	133,680	5,497	4.29%
40321 Health Insurance	143,669	169,010	176,688	176,688	180,126	3,438	1.95%
40322 Life Insurance	844	857	1,405	1,405	1,465	60	4.27%
40410 Leave	74,889	76,046	76,668	76,668	81,230	4,562	5.95%
40511 Other Benefits	1,382	1,200	1,008	2,008	1,008	-	0.00%
Total: Personnel	1,003,957	1,028,828	1,068,925	1,072,625	1,106,660	37,735	3.53%
Supplies							
42020 Signage Supplies	24,589	14,876	16,800	20,050	15,000	(1,800)	-10.71%
42120 Computer Software	381	265	1,000	500	1,000	-	0.00%
42210 Operating Supplies	8,327	6,620	8,300	8,300	8,300	-	0.00%
42230 Fuel, Oil & Lubricants	12,553	12,755	12,000	12,000	14,000	2,000	16.67%
42250 Uniforms	-	250	-	-	-	-	-
42360 Motor Vehicle Repair Supplies	1,544	962	1,500	1,000	1,500	-	0.00%
Total: Supplies	47,394	35,728	39,600	41,850	39,800	200	0.51%
Services							
43011 Contractual Services	9,376	3,145	20,000	62,800	20,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43110 Communications	2,278	3,535	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	11,084	10,270	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	14,671	5,423	18,445	15,245	21,073	2,628	14.25%
43210 Transportation/Subsistence PC	17,100	18,025	19,250	22,640	19,250	-	0.00%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	19,800	18,450	23,400	23,400	25,200	1,800	7.69%
43260 Training	3,660	1,378	4,225	4,225	3,225	(1,000)	-23.67%
43260 Training PC	-	1,055	2,000	3,110	2,000	-	0.00%
43310 Advertising	25,612	20,300	32,000	32,000	30,000	(2,000)	-6.25%
43410 Printing	500	407	500	500	500	-	0.00%
43610 Utilities	8,342	11,221	10,000	10,000	11,000	1,000	10.00%
43720 Equipment Maintenance	1,698	1,647	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	290	196	500	500	500	-	0.00%
43810 Rents & Operating Leases	1,065	220	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	7,192	7,692	5,425	5,425	5,135	(290)	-5.35%
43920 Dues and Subscriptions	2,617	3,237	2,838	2,838	3,150	312	10.99%
43931 Recording Fees	145	-	500	500	300	(200)	-40.00%
Total: Services	134,030	114,801	170,683	214,783	172,933	2,250	1.32%
Capital Outlay							
48120 Office Equipment	2,889	-	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	8,361	6,583	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	195	519	1,000	675	500	(500)	-50.00%
48740 Minor Machinery & Equipment	-	423	-	325	-	-	-
Total: Capital Outlay	11,445	7,525	11,000	11,000	10,500	(500)	-4.55%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(90,462)	(98,019)	(107,768)	(107,768)	(102,763)	5,005	-
Total: Interdepartmental Charges	(90,462)	(98,019)	(107,768)	(107,768)	(102,763)	5,005	-
Department Total	\$ 1,106,364	\$ 1,088,863	\$ 1,182,440	\$ 1,232,490	\$ 1,227,130	\$ 44,690	3.78%

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, 1 Addressing Officer and 1 Senior Clerk Typist.

40120 Temporary Wages - PC. Planning commissioners compensation (13 X \$125/mtg. X 24 meetings = \$39,000 / 1 x \$150 meeting x 24 meetings = \$3,600 / \$39,000 + \$3,600 = \$42,600).

40120 Temporary Wages. Addressing project & subdivision code rewrite.

43011 Contractual Services. Advisory planning commission budgets (\$5,000), code compliance and right of way surveys (\$15,000).

43210 Transportation/Subsistence. Travel to IRWA education classes, ACSM national conference, surveyor's conference and agency meetings.

43210 Transportation / Subsistence PC. Transportation and subsistence for the Planning Commissioners.

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

48120 Office Machines. Replace color printer (\$5,000) total cost approximately \$10,000, one half of cost will come from Land Management.

48710 Minor Office Equipment. Purchase 2 computers (\$4,400) and battery backups (\$600).

48720 Minor Office Furniture. Replace staff chairs .

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Projected Payments</u>
**2010 SUV	\$6,850	\$1,425	\$1,425	\$2,500
1/2 Ton Pickup	<u>12,775</u>	<u>4,000</u>	<u>3,710</u>	<u>3,710</u>
	\$19,625	\$5,425	\$5,135	\$6,210

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

Fund:	100	Department Function
Dept:	11232	Resource Planning – Geographic Information Systems

Mission

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

Program Description

GIS is responsible for map book production, developing and maintaining internet based mapping, ad hoc map production and development and support of spatial applications for various borough departments.

Major Long Term Issues and Concerns:

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

FY2013 Accomplishments

- Modified and improved the map services available on the internet.
- Completed the Community Maps project.
- Continue to support Computer Aided Dispatch system.
- Completed the ISO rating analysis for CES fire sites.
- Parcel adjustment for Caribou Hills area.

FY2014 New Initiatives:

- Participate in reapportionment & redistricting using 2010 Census data.
- Acquisition of new satellite imagery near completion.
- Development of 2013 Emergency Services Map books.
- Develop of municipal entitlement Web Map.
- Inventory of Seward Flood Damage.
- 21.18 Committee.
- Update Road Service Area contractor map books for North, West & Central Road Units.
- Extend web maps to accommodate IOS and Android mobile devices.

Performance Measures

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

Goal: To provide accurate and cost effective mapping products to fire protection and emergency medical service areas.

- Objective:**
1. Improve communication equipment and procedures for notifying and transmitting information to emergency service providers.
 2. Continue to develop and implement borough-wide street addressing and mapping system, including consistent assignment of street addresses to assist emergency providers in locating properties.

Measures:

Key Measures	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Emergency Service Map Books Distributed	50	50	50	75

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

Goal: To maintain current tax parcel information to provide essential mapping services of the Kenai Peninsula Borough.

Objective: To allow for and assist with incorporation of communities with sufficient population density to support a local government for planning, land use regulation and the provision of public services to be carried out on the municipal level.

Measures:

Key Measures	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Internet Map Services Accessed	85,000	150,000	150,000	150,000
Basemap Updates Resulting From New Subdivision Plats	175	199	200	200

Commentary
 GIS continues to help facilitate use of borough data to evaluate historical and projected future trends in planning for land use, economic development, and services and facility needs for many private and public agencies in the borough.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 225,717	\$ 179,425	\$ 256,119	\$ 247,740	\$ 239,349	\$ (16,770)	-6.55%
40130 Overtime Wages	357	91	1,961	1,961	2,024	63	3.21%
40210 FICA	19,728	15,576	22,527	22,527	21,483	(1,044)	-4.63%
40221 PERS	73,417	69,808	58,263	58,263	54,571	(3,692)	-6.34%
40321 Health Insurance	64,987	70,000	78,528	78,528	80,056	1,528	1.95%
40322 Life Insurance	379	327	637	637	603	(34)	-5.34%
40410 Leave	32,819	27,540	29,636	29,636	32,775	3,139	10.59%
40511 Other Benefits	468	396	432	432	432	-	0.00%
Total: Personnel	417,872	363,163	448,103	439,724	431,293	(16,810)	-3.75%
Supplies							
42120 Computer Software	2,183	516	2,000	266	2,000	-	0.00%
42210 Operating Supplies	7,406	3,667	5,020	6,754	7,500	2,480	49.40%
Total: Supplies	9,589	4,183	7,020	7,020	9,500	2,480	35.33%
Services							
43011 Contractual Services	-	-	1,000	1,000	1,000	-	0.00%
43019 Software Licensing	69,812	64,971	67,650	67,650	67,050	(600)	-0.89%
43110 Communications	1,080	981	1,450	1,450	1,550	100	6.90%
43140 Postage and Freight	83	31	350	350	250	(100)	-28.57%
43210 Transportation/Subsistence	5,612	1,042	6,800	6,800	4,836	(1,964)	-28.88%
43260 Training	2,794	550	6,545	6,545	600	(5,945)	-90.83%
43410 Printing	(463)	(626)	4,000	4,000	4,000	-	0.00%
43610 Utilities	4,975	7,165	7,200	7,200	7,200	-	0.00%
43720 Equipment Maintenance	1,141	-	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	2,364	2,364	2,364	2,364	2,527	163	6.90%
43920 Dues and Subscriptions	175	-	175	175	-	(175)	-100.00%
Total: Services	87,573	76,478	99,534	99,534	91,013	(8,521)	-8.56%
Capital Outlay							
48120 Office Equipment	7,000	7,846	-	8,379	22,167	22,167	-
48710 Minor Office Equipment	682	230	-	-	-	-	-
48720 Minor Office Furniture	185	166	-	-	-	-	-
Total: Capital Outlay	7,867	8,242	-	8,379	22,167	22,167	-
Department Total	\$ 522,901	\$ 452,066	\$ 554,657	\$ 554,657	\$ 553,973	\$ (684)	-0.12%

Line-Item Explanations

40110 Regular wages. Staff includes GIS Manager, 1 GIS Senior Technician, and 2 GIS Technicians.

42210 Operating Supplies. Toner, plotter paper, office supplies

43011 Contractual Services: Geodesy services to update applications in new version of ArcGIS software.

43019 Software Licensing. ESRI (\$51,250), GEODESY (\$10,000), QT Modeler (\$600), Lizardtech (\$5,200).

43210 Transportation/Subsistence. GIS training.

43260 Training. ESRI related training/conference registration, URISA national conference and map service training to include the surveying and mapping conference, also includes virtual training for staff.

43410 Printing. Emergency Services map books to be provided to emergency responders and Borough departments.

43812 Equipment Replacement Payments. Large format plotter.

48120 Office Equipment. GIS Database Server; replace old server (\$14,167), yearly upgrade office computer rotation (\$8,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2013 Estimated	FY2014 Projected	Future Projected Payments
Large Format Plotter	\$ 8,193	\$ 2,364	\$ 2,527	\$ -

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Resource Planning Department Totals**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 737,452	\$ 687,083	\$ 827,563	\$ 819,184	\$ 825,117	\$ (2,446)	-0.30%
40120 Temporary Wages	52,316	38,133	51,318	54,018	58,720	7,402	14.42%
40130 Overtime Wages	4,855	3,596	6,996	6,996	7,289	293	4.19%
40210 FICA	69,205	61,409	79,703	79,703	80,881	1,178	1.48%
40221 PERS	238,564	256,394	186,446	186,446	188,251	1,805	0.97%
40321 Health Insurance	208,656	239,010	255,216	255,216	260,182	4,966	1.95%
40322 Life Insurance	1,223	1,184	2,042	2,042	2,068	26	1.27%
40410 Leave	107,708	103,586	106,304	106,304	114,005	7,701	7.24%
40511 Other Benefits	1,850	1,596	1,440	2,440	1,440	-	0.00%
Total: Personnel	1,421,829	1,391,991	1,517,028	1,512,349	1,537,953	20,925	1.38%
Supplies							
42020 Signage Supplies	24,589	14,876	16,800	20,050	15,000	(1,800)	-10.71%
42120 Computer Software	2,564	781	3,000	766	3,000	-	0.00%
42210 Operating Supplies	15,733	10,287	13,320	15,054	15,800	2,480	18.62%
42230 Fuel, Oil & Lubricants	12,553	12,755	12,000	12,000	14,000	2,000	16.67%
42250 Uniforms	-	250	-	-	-	-	-
42360 Motor Vehicle Supplies	1,544	962	1,500	1,000	1,500	-	0.00%
Total: Supplies	56,983	39,911	46,620	48,870	49,300	2,680	5.75%
Services							
43011 Contractual Services	9,376	3,145	21,000	63,800	21,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	69,812	64,971	67,650	67,650	67,050	(600)	-0.89%
43110 Communications	3,358	4,516	6,450	6,450	6,550	100	1.55%
43140 Postage and Freight	11,167	10,301	15,350	15,350	15,250	(100)	-0.65%
43210 Transportation/Subsistence	37,383	24,490	44,495	44,685	45,159	664	1.49%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	19,800	18,450	23,400	23,400	25,200	1,800	7.69%
43260 Training	6,454	2,983	12,770	13,880	5,825	(6,945)	-54.39%
43310 Advertising	25,612	20,300	32,000	32,000	30,000	(2,000)	-6.25%
43410 Printing	37	(219)	4,500	4,500	4,500	-	0.00%
43610 Utilities	13,317	18,386	17,200	17,200	18,200	1,000	5.81%
43720 Equipment Maintenance	2,839	1,647	4,000	4,000	4,000	-	0.00%
43750 Vehicle Maintenance	290	196	500	500	500	-	0.00%
43810 Rents & Operating Leases	1,065	220	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	9,556	10,056	7,789	7,789	7,662	(127)	-1.63%
43920 Dues and Subscriptions	2,792	3,237	3,013	3,013	3,150	137	4.55%
43931 Recording Fees	145	-	500	500	300	(200)	-40.00%
Total: Services	221,603	191,279	270,217	314,317	263,946	(6,271)	-2.32%
Capital Outlay							
48120 Office Equipment	9,889	7,846	5,000	13,379	27,167	22,167	443.34%
48710 Minor Office Equipment	9,043	6,813	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	380	685	1,000	675	500	(500)	-50.00%
48740 Minor Machinery & Equipment	-	423	-	325	-	-	-
Total: Capital Outlay	19,312	15,767	11,000	19,379	32,667	21,667	196.97%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(90,462)	(98,019)	(107,768)	(107,768)	(102,763)	5,005	-
Total: Interdepartmental Charges	(90,462)	(98,019)	(107,768)	(107,768)	(102,763)	5,005	-
Department Total	\$ 1,629,265	\$ 1,540,929	\$ 1,737,097	\$ 1,787,147	\$ 1,781,103	\$ 44,006	2.46%

This page intentionally left blank

Fund: 100

Department Function

Dept: 21135

River Center

Mission

Provide staff and support facilities for the operation of the River Center to accomplish multi-agency permitting and education designed to maintain and promote valuable fish and wildlife habitat and development permitting in riparian and flood zones.

Program Description

Administer KPB 21.18, Anadromous Habitat Protection Ordinance, which establishes a 50 ft. – Habitat Protection district along water bodies; Administer KPB 21.06, Flood Plain Management, promoting sound use and development in flood hazard areas; Administer the Coastal Impact Assistance grant program improving animal habitat within the borough; implement violations and enforcement provisions of KPB 21.18.

Major Long Term Issues and Concerns:

Issuing permits, monitoring and assessing permit activity, issues, trends and effectiveness of KPB 21.18, Habitat Protection District, as amended, potentially adding more water bodies to the River Center's area of responsibility.

FY2013 Accomplishments

- CIAP: Ongoing management of Coastal Impacts Assistance grant projects totaling over \$2.2 million of grant revenues for the Borough.

In FY13 the following was accomplished:

- Beluga Slough Trail reconstruction in Homer – 153 feet of trail reconstructed with gratewalk.
- Kenai River Near Bank Turbidity study – nearshore sampling and tabulation of water turbidity.
- Kachemak Drive Bluff Erosion Study – monitor water well discharge rates.
- Seward Weather Observing Station- monitor changing shoreline weather induced conditions.
- KPB Aerial Photo Satellite Imagery – hi-resolution aerial photography in the Kenai Borough
- Adopt-a-Stream Program – 7,000 student contact hours
- Recreation Area Sanitation – refuse removal from Hope and the RC as a result of fishing a tourism activity.
- Debris Removal in Habitat – contracted the removal of debris and obstructions in water bodies: 140cy of solid waste debris; 10 tons of jetty debris.
- Flood Plain: Staff responded to flood events in Seward and the southern Kenai Peninsula expending 425 man-hours. Achieved annual recertification of the Community Rating

- System (CRS) was completed providing continued discount on citizen's flood insurance rates; participated in flood plain education/outreach and agency involvement in Seward and Seldovia.
- Habitat Protection: Technical support was provided to the 21.18 Task Force and to members of the KPB Assembly and Planning Commission.
- Processed 19% more permits than in 2012. Reduced permit processing time more than 9%.

FY2014 New Initiatives:

- 1) Initiate a GIS based data entry and retrieval system for flood plain management that is useful in the field. (CIAP grant funds)
 - **Goal:** Development and implementation of GIS data base for flood plain field work.
Objective: Enable seamless data entry and retrieval of GIS and flood plain information in the field for customer service and in audits by FEMA and the State of Alaska Flood Plain Management Office.
Measures: Field data entry and retrieval systems is operational by October 30, 2013.
- 2) Develop and Implement a new data base to track River Center permits and permit compliance, integrating the process with borough GIS in a SharePoint programs.
 - **Goal:** Development and Implementation of improved permit tracking data base
Objective: Data base is borough MIS supported; habitat and flood plain permit tracking is linked with borough GIS and compliance offices.
Measures: Data base captures statistics on River Center performance that will enable the borough administration to estimate the effectiveness of River Center efforts. Permit issuance and tracking are at least 25% faster than would be the case with the current data base.
Estimated project cost: \$22,920
- 3) Publish and distribute a newsletter about River Center activities.
 - Goal:** Production of quarterly River Center newsletter.
Objective: Provide accurate and current information to the public about KPB 21.18 and KPB 21.06.
Measures: Publish and distribute by mail and electronically on a quarterly basis.

Fund: 100
Dept: 21135

Department Function
River Center - Continued

Performance Measures

- 1) **Priority/Goal:** Adjudication of permit applications.
Goal: Maintain customer service levels for permit processing.
Objective: Provide for appropriate staff time for office and site interaction to issue permits within a 30-day period.
Measures:

Permits Issued	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
50 ft. Habitat Protection District (HPD)	146	206	246	256
Floodplain Management (including Flood Plain determinations)	150	195	203	400
HPD Tax Credits	25	28	31	34
Plat Reviews	126	104	200	200
Mining Permits			2	2

Processing Time (days)	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
50 ft. Habitat Protection District (HPD)	30	14.2	9.2	9.9	20
Floodplain Management	30	23.2	12.9	13.9	12
HPD Tax Credits (part 1)	30	n/a	n/a	n/a	20
Plat Reviews	12	n/a	n/a	n/a	12
Mining Permits	30	n/a	n/a	n/a	20

Commentary

- The River Center Division receives reimbursement for wages and travel conducted in the administration of the Coastal Impact Assistance Program (CIAP) grant projects and the Beluga Whale project. Estimate: \$30,000
- Reimbursement for shared operations and maintenance of the Donald E. Gilman River Center facility are received annually from state agencies estimated at \$51,700.
- The River Center collects application fees for Flood Plain and Habitat Management District activities: \$2,000.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 21135 - River Center**

	FY2011 Actual	FY2012 Actual	Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 369,654	\$ 354,347	\$ 406,927	\$ 406,927	\$ 408,479	\$ 1,552	0.38%
40120 Temporary Wages	16,220	17,837	19,480	19,480	24,835	5,355	27.49%
40130 Overtime Wages	305	-	-	-	-	-	-
40210 FICA	32,843	32,582	37,692	37,692	37,305	(387)	-1.03%
40221 PERS	118,230	125,221	91,578	91,578	90,335	(1,243)	-1.36%
40321 Health Insurance	93,038	114,033	117,792	117,792	120,084	2,292	1.95%
40322 Life Insurance	607	596	1,009	1,009	994	(15)	-1.49%
40410 Leave	48,132	44,715	49,774	49,774	48,592	(1,182)	-2.37%
40511 Other Benefits	597	535	576	576	576	-	0.00%
Total: Personnel	679,626	689,866	724,828	724,828	731,200	6,372	0.88%
Supplies							
42120 Computer Software	-	397	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	4,493	3,992	6,500	6,500	6,000	(500)	-7.69%
42230 Fuel, Oils & Lubricants	192	-	3,750	3,750	4,050	300	8.00%
42250 Uniforms	166	27	100	100	200	100	100.00%
42310 Repair/Maintenance Supplies	258	7,068	-	-	-	-	-
42360 Motor Vehicle Supplies	-	-	250	250	500	250	100.00%
42410 Small Tools & Equipment	-	605	300	300	800	500	166.67%
Total: Supplies	5,109	12,089	11,900	11,900	12,550	650	5.46%
Services							
43011 Contractual Services	35,668	14,039	19,000	20,500	31,536	11,036	53.83%
43110 Communications	12,787	12,027	13,000	13,000	14,168	1,168	8.98%
43140 Postage and Freight	4,610	11,355	7,474	7,474	7,624	150	2.01%
43210 Transportation/Subsistence	13,916	16,936	26,509	25,909	28,233	2,324	8.97%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,320	3,105	5,595	5,595	5,025	(570)	-10.19%
43310 Advertising	1,775	33	4,500	4,480	2,000	(2,480)	-55.36%
43410 Printing	1,359	1,978	4,000	4,020	5,000	980	24.38%
43510 Insurance Premium	16,020	16,755	12,527	12,527	12,893	366	2.92%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	26,105	26,294	35,061	35,061	35,781	720	2.05%
43720 Equipment Maintenance	1,152	929	3,450	2,850	3,450	600	21.05%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43780 Buildings/Grounds Maintenance	12,920	21,905	19,847	18,347	21,000	2,653	14.46%
43810 Rents and Operating Leases	1,500	350	2,650	2,650	1,800	(850)	-32.08%
43812 Equipment Replacement Payment	2,594	2,594	6,498	6,498	6,498	-	0.00%
43920 Dues and Subscriptions	1,604	1,596	1,654	1,654	1,643	(11)	-0.67%
Total: Services	141,530	137,096	171,165	169,965	186,051	16,086	9.46%
Capital Outlay							
48120 Office Equipment	9,674	-	-	-	-	-	-
48710 Minor Office Equipment	8,400	5,290	6,500	6,200	-	(6,200)	-100.00%
48720 Minor Office Furniture	250	2,225	1,000	1,000	700	(300)	-30.00%
48730 Minor Communication Equipment	-	2,430	-	295	-	(295)	-100.00%
Total: Capital Outlay	18,324	9,945	7,500	7,495	700	(6,795)	-90.66%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(190,587)	(141,561)	(145,566)	(145,566)	(145,434)	132	-
Total: Interdepartmental Charges	(190,587)	(141,561)	(145,566)	(145,566)	(145,434)	132	-
Department Total	\$ 654,002	\$ 707,435	\$ 769,827	\$ 768,622	\$ 785,067	\$ 16,445	2.14%

Fund 100
Department 21135 - River Center - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Manager, 3 Planners, 1 Planning Assistant and 1 Project Manager/Hydrologist.

40120 Temporary Wages. 6 months of front counter help during peak periods March –Sept. (\$16,915). SharePoint data base conversion including back-data entry (\$7,920).

42120 Computer Software. Upgrades to current uses (e.g. Adobe Pro), addition of LightRoom to catalogue photographs.

42230 Fuels, Oils, and Lubricants. Boat fuel for travel in rivers and Kachemak Bay, atv fuel for remote sites , truck fuel, etc.

42360 Motor Vehicle Supplies. Supplies for borough truck.

43011 Contractual Services: Janitorial service (\$13,225), security alarm (\$766), AED defibrillator maintenance (\$515), window washing (\$2,030), and Sharepoint conversion project manager (\$15,000).

43310 Advertising. Flood plain DFIRM map notices (\$2,000).

43210 Transportation/Subsistence. Staff travel for training in-state and out-of-state. Habitat protection district site visits including compliance visits and for permit site visits: 290 visits borough-wide.

43260 Training. Staff travel to Anchorage and out-of-state for habitat management training.

43260 Project Management. Capital project department assistance on flood plain projects.

43410 Printing - Habitat protection district and floodplain brochures and newsletters (\$5,000).

43750 Vehicle Maintenance. Repair/maintenance of borough truck.

43810 Rents/Operating Leases. Indoor boat storage.

43812 Equipment Replacement Payment. Boat (\$2,594), truck (\$3,904).

48720 Minor Office Furniture. Purchase office chairs.

60000 Charges (To) From Other Depts. These are charges to the Seward Bear Creek Flood Service Area (\$115,434) for a portion of the wages and benefits of the Project Manager/Hydrologist working on SBCFSA projects. This also includes charges for a portion of wages, benefits, and transportation costs of River Center personnel to the miscellaneous grant fund (\$30,000) for work on Coastal Impact Assistance program projects.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ 10,388	\$ 2,594	\$ 2,594	\$ 10,376
2010 Pickup	-	3,904	3,904	13,358
	<u>\$ 10,388</u>	<u>\$ 6,498</u>	<u>\$ 6,498</u>	<u>\$ 23,734</u>

Fund: 100	Department Function
Dept: 31110	Capital Projects Department

Mission
Provide value-added construction management services to departments and service areas of the borough.

Program Description
The Capital Projects Department provides administration for major and minor capital improvement projects for schools, Borough hospitals, solid waste, and various service area improvement projects, which includes concept evaluation, cost estimation, and engineering criteria review.

- Major Long Term Issues and Concerns:**
- Appropriations for public funding continue to experience reduction in dollar value.
 - Reliance on grant funding which may not cover the entire project scope.

- FY2013 Accomplishments**
Administration
- Developed a project management process time estimator.
 - Improved Project Manager to Project Ratio by coordinating project schedules and completing projects.
 - Improved projects completed within funding time requirements by coordination with grants manager and finance department.

Major Projects in design:
NPRSA Community Center Building Roof, Siding & Repainting; School District ADA Compliance Study; Nanwalek Propane Tank Replacement; SoHi Track & Field Improvements.

Major Projects in progress:
Bear Creek FSA Multi Use Facility; Central Peninsula Hospital Radiology Department; School District Roof Renovations at Chapman, Cooper Landing, Kaleidoscope/Sears EI, Moose Pass Elementary, Ninilchik Roof and Soldotna EI; Solid Waste Homer Transfer Station.

Major Projects completed:
Remodels at the Borough administration building; CES Station 1 roof replacement and training facility relocation; Central Peninsula Hospital OR #4 and radiation oncology facility; Nikiski FS bunkroom remodel; NPRSA security cameras playground and trail improvements; gravel removal in Old Mill Subdivision, Seward. School District projects include: Homer Track; HVAC upgrades at SoHi, Seward High and Kenai Middle; Kenai Culinary Arts; Nanwalek Welding Shop; Skyview High Canopy; roof renovations at Homer Middle, KCHS, Nikiski Middle/High, Paul Banks EI, Seward EI, Seward Hi/Auditorium, and Sterling EI. Solid Waste: Leachate System Cell 1 modifications and Central Peninsula Landfill Truck Scales.

- FY2014 New Initiatives:**
- Assisting the maintenance department by providing technical and document support for projects.
 - Improve planning by further implementation of project management software.

Performance Measures

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

Measures:

	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Project Manager to Project Ratio	1:7	1:21	1:13.5	1:10.3	1:11

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

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Projects completed within funding time requirements	96%	98%	100%	100%

Fund:	100	Department Function
Dept:	31110	Capital Projects Department – Continued

Priority/Goal: Budget

Goal: Adequate Funding for Projects Proposed.

Objective: Provide estimates for all service area building projects prior to funding request.

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Project Estimates provided	NA	30	50	55

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 31110 - Capital Projects

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 402,563	\$ 379,913	\$ 530,778	\$ 530,778	\$ 539,065	\$ 8,287	1.56%
40120 Temporary Wages	29,887	13,818	2,800	2,800	3,200	400	14.29%
40130 Overtime Wages	2,162	-	-	-	-	-	-
40210 FICA	37,064	34,145	46,901	46,901	47,816	915	1.95%
40221 PERS	124,337	144,498	117,707	117,707	119,604	1,897	1.61%
40321 Health Insurance	94,310	117,226	137,425	137,425	140,098	2,673	1.95%
40322 Life Insurance	642	665	1,291	1,291	1,311	20	1.55%
40410 Leave	44,427	48,823	60,854	60,854	63,798	2,944	4.84%
40511 Other Benefits	312	284	288	288	288	-	0.00%
Total: Personnel	735,704	739,372	898,044	898,044	915,180	17,136	1.91%
Supplies							
42120 Computer Software	5,424	11,285	1,600	1,600	800	(800)	-50.00%
42210 Operating Supplies	2,837	2,614	2,900	3,000	3,150	250	8.62%
42230 Fuel, Oil & Lubricants	1,427	3,404	5,800	5,800	4,896	(904)	-15.59%
42263 Training Supplies	188	-	400	300	300	(100)	-25.00%
42310 Repair/Maintenance Supplies	894	-	200	200	200	-	0.00%
42360 Motor Vehicle Supplies	-	36	200	1,300	200	-	0.00%
42410 Small Tools & Equipment	200	80	500	500	500	-	0.00%
Total: Supplies	10,970	17,419	11,600	12,700	10,046	(1,554)	-13.40%
Services							
43011 Contractual Services	-	-	2,000	600	-	(2,000)	-100.00%
43019 Software Licensing	2,067	-	1,500	1,500	1,545	45	3.00%
43110 Communications	5,286	6,453	7,500	7,500	8,496	996	13.28%
43140 Postage and Freight	267	210	300	300	308	8	2.67%
43210 Transportation/Subsistence	8,688	14,445	25,858	25,858	31,038	5,180	20.03%
43220 Car Allowance	10,841	11,077	14,400	14,400	14,400	-	0.00%
43250 Freight and Express	-	898	-	-	-	-	-
43260 Training	2,300	298	3,500	3,500	4,175	675	19.29%
43410 Printing	-	87	100	100	100	-	0.00%
43610 Utilities	4,446	4,804	5,000	5,000	5,100	100	2.00%
43720 Equipment Maintenance	1,023	1,057	400	1,800	1,800	1,400	350.00%
43750 Vehicle Maintenance	-	-	1,500	400	300	(1,200)	-80.00%
43812 Equipment Replacement Pymt.	1,893	1,893	4,400	4,400	4,124	(276)	-6.27%
43920 Dues and Subscriptions	191	183	406	406	640	234	57.64%
Total: Services	37,002	41,405	66,864	65,764	72,026	5,162	7.72%
Capital Outlay							
48120 Office Equipment	4,014	5,750	-	-	-	-	-
48710 Minor Office Equipment	2,225	3,768	4,250	3,850	3,600	(650)	-15.29%
48720 Minor Office Furniture	-	1,678	750	1,150	1,400	650	86.67%
48730 Minor Communications Equipment	521	15	500	500	-	(500)	-100.00%
Total: Capital Outlay	6,760	11,211	5,500	5,500	5,000	(500)	-9.09%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(408,106)	(519,811)	(704,131)	(704,131)	(704,140)	(9)	-
Total: Interdepartmental Charges	(408,106)	(519,811)	(704,131)	(704,131)	(704,140)	(9)	-
Department Total	\$ 382,330	\$ 289,596	\$ 277,877	\$ 277,877	\$ 298,112	\$ 20,235	7.28%

Fund 100
Department 31110 - Capital Projects - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director, 4 Project Administrators, and 2 Administrative Assistants.

42230 Fuel, Oils and Lubricants. Increase due to elevated cost and the number of miles driven for projects.

43019 Software Licensing. Auto Cad annual subscription for current platforms.

43210 Transportation/Subsistence. To cover staff travel to Anchorage for training, ADA national conference, project management course, and mileage while driving to construction sites. Increase due to a number of new projects are scheduled for the Homer and Seward areas.

43260 Training. To cover course fees for Anchorage claims course, project estimating course, and project management courses.

43750 Vehicle Maintenance. To cover snow tires, wheels and minor repairs.

43920 Dues and Subscriptions. Annual membership to Council of Educational Facility Planners, National Association of ADA coordinators, and Solid Waste Association of North America.

48710 Minor Office Equipment. One laptop and replacement of one workstation.

48710 Minor Office Furniture. Replace two adjustable work surfaces and chairs.

60000 Charges (To) From Other Depts. Charges to other departments and projects.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
2012 Jeep	-	4,400	4,124	12,096
	<u>\$ -</u>	<u>\$ 4,400</u>	<u>\$ 4,124</u>	<u>\$ 12,096</u>

Fund: 100 General Fund
Dept: 6XXXX Senior Citizens Grant Program

Department Function

Mission: The Kenai Peninsula Borough Code of Ordinances, Chapter 5.22, established the Senior Citizens Grant Program funding. To be eligible for senior citizen program grants an organization, group or adult day care center must be nonprofit, tax exempt; located within the Kenai Peninsula Borough and 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:

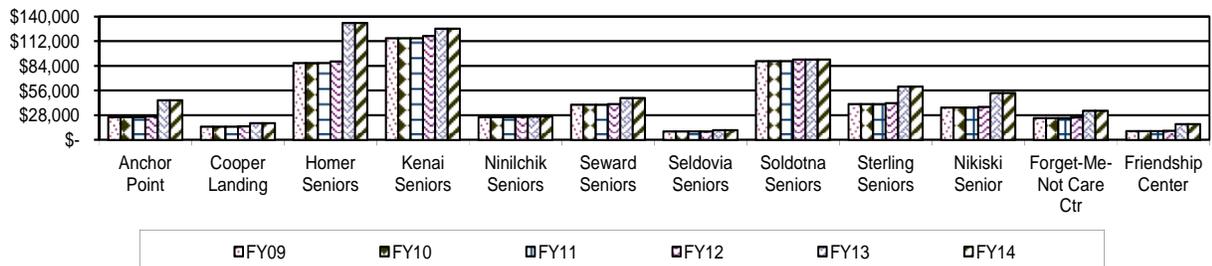
- Services are to be provided only to persons who are 60 years of age or older and their spouse.
- Services must be targeted to persons in greatest economic and social need.
- Transportation shall be provided to access services in the following order of priority:
 - Access to medical appointments, prescriptions, 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;
 - 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 grant program and adult day care centers. Distribution of the program funds is based upon the latest census figures of election precincts and whether or not the organization previously participated in the program.

Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2014 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2014 Funding</u>
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1,848	21.71	132,668
Kenai Seniors	1,758	20.65	126,207
Nikiski Seniors*	738	8.67	52,981
Ninilchik Seniors	369	4.33	26,491
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,266	14.87	90,886
Sterling Seniors	<u>841</u>	<u>9.88</u>	<u>60,376</u>
Total Senior Centers	8,513	100.00	\$611,151
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			<u>33,045</u>
Total Senior Program			<u>\$661,950</u>
Transfer to Nikiski Seniors Service Area			-52,981
Total Funding not handled as a transfer			<u>\$608,969</u>

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



**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Senior Citizens Grant Program**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Senior Citizens Grant Program						
62110 Anchor Point Seniors	\$ 25,797	\$ 26,313	\$ 44,869	\$ 44,869	\$ 44,869	\$ - 0.00%
62115 Cooper Landing Seniors	14,956	15,255	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	86,975	88,714	132,668	132,668	132,668	- 0.00%
62130 Kenai Seniors	115,337	117,644	126,207	126,207	126,207	- 0.00%
62140 Ninilchik Seniors	25,604	26,116	26,491	26,491	26,491	- 0.00%
62150 Seward Seniors	39,688	40,482	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	9,341	9,528	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	89,104	90,886	90,886	90,886	90,886	- 0.00%
62180 Sterling Seniors	40,656	41,469	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	36,542	37,273	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	484,000	493,680	611,151	611,151	611,151	- 0.00%
Adult Day Care Centers						
62125 Friendship Center - Homer	9,867	10,064	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	24,644	25,137	33,045	33,045	33,045	- 0.00%
Total Adult Day Care Centers	34,511	35,201	50,799	50,799	50,799	- 0.00%
Total Senior Citizens Program	\$ 518,511	\$ 528,881	\$ 661,950	\$ 661,950	\$ 661,950	\$ - 0.00%

Line-Item Explanations

62110 Anchor Point Senior Citizens: Operational expenses, services, and activities for the Senior Center including recreation programs, social activities, low cost housing, insurance and payroll.

62115 Cooper Landing Senior Citizens: Provide a transportation program for Cooper Landing Seniors for necessary medical/dental appointments, shopping for groceries and other essential needs as well as other operational expenses for the Senior Center.

62120 Homer Senior Citizens: Janitorial and maintenance supplies, office supplies, equipment maintenance, utilities, and groceries necessary to provide such services as congregate meals, home delivered meals, and supportive services.

62130 Kenai Senior Citizens: Repair and maintenance supplies, other supplies necessary for operations and contract services to transportation program costs.

62140 Ninilchik Senior Citizens: Food, supplies, insurance, utilities, and partial staffing to needed to support the nutrition program and activity program for the seniors.

62150 Seward Senior Citizens: Funding supports payroll, contract accounting services, and utility costs associated with the nutrition, transportation, and support services for the senior program.

62160 Seldovia Senior Citizens: Supplies for congregate and home delivered meals and supplemental funding for salaries for the cook and project director.

62170 Soldotna Senior Citizens: The Senior Center utilizes the funding provided by the Borough to support the nutrition, transportation, and support service programs by partially funding operational supplies and two staff positions, a project director and administrative assistant.

62180 Sterling Senior Citizens: Computer supplies, paper for copier and other miscellaneous office supplies necessary for clerical work, supplies for meals, wages for the Director/cook who coordinates meals/activities, and writes grants and salary for the kitchen assistant, postage, snow/ice removal, insurance and public utilities.

62125 Friendship Center – Homer: Cover expenses to provide adult day care activities including meals, transportation and services, arts and crafts supplies, utilities, snow removal, janitorial and maintenance supplies, heating and automobile fuel.

62195 Forget-Me-Not Care Center: Cover costs incurred for services such as transportation, therapeutic group and individualized activities, one-on-one assistance with walking, eating, and restroom needs, blood pressure and weight checks and daily exercise program.

63190 Nikiski Senior Citizens: Nikiski seniors funding is handled as a non-departmental transfer to their service area. See pages 134-135 and 263-267.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94910 - Non Departmental**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40511 Other Benefits	\$ 61,011	\$ 12,928	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total: Personnel	61,011	12,928	50,000	50,000	50,000	-	0.00%
Services							
43009 Contractual Services - EDD	50,000	40,000	90,000	90,000	50,000	(40,000)	-44.44%
43010 Contractual Services - CARTS	50,000	25,000	25,000	25,000	25,000	-	0.00%
43011 Contractual Services - CULVT	22,621	77,379	-	-	-	-	-
43011 Contractual Services - ELODEA	-	-	-	-	40,000	40,000	-
43011 Contractual Services - LOBBY	50,325	46,108	25,000	25,000	25,000	-	0.00%
43011 Contractual Services - SBDC	104,220	105,000	105,000	105,000	105,000	-	0.00%
43011 Contractual Services - TTREE	-	50,000	-	-	-	-	-
43011 Contractual Services - 12HCC	-	-	-	200,000	-	-	-
43011 Contractual Services - 12KWF	-	-	-	100,000	-	-	-
43021 Peninsula Promotion - KPTMC	300,000	300,000	300,000	300,000	300,000	-	0.00%
43510 Insurance Premium	145,195	103,325	88,165	88,165	110,612	22,447	25.46%
Total: Services	722,361	746,812	633,165	933,165	655,612	22,447	3.55%
Transfers							
50241 S/D Operations	42,588,135	43,251,135	43,000,000	43,000,000	43,500,000	500,000	1.16%
50242 Postsecondary Education	637,570	646,697	667,189	667,189	697,690	30,501	4.57%
50250 Land Trust Fund	54,344	59,915	57,692	57,692	28,642	(29,050)	-50.35%
50264 911 Communications Fund	-	213,198	329,065	329,065	218,481	(110,584)	-33.61%
50280 Nikiski Senior Svc. Area	36,542	37,273	52,981	52,981	52,981	-	0.00%
50290 Solid Waste	8,047,280	7,406,971	8,043,557	7,724,395	6,914,624	(1,128,933)	-14.04%
50308 School Debt	2,262,138	2,342,600	2,561,245	2,561,245	2,505,623	(55,622)	-2.17%
50349 Bond Issue Expense Fund	-	-	10,000	10,000	10,000	-	0.00%
50400 School Capital Projects	1,250,000	950,000	1,050,000	1,050,000	1,675,000	625,000	59.52%
50407 General Govt. Capital Projects	-	-	-	-	250,000	250,000	-
Total: Transfers	54,876,009	54,907,789	55,771,729	55,452,567	55,853,041	81,312	0.15%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(292,035)	(359,955)	(83,400)	(68,000)	65,600	149,000	-
Total: Interdepartmental Charges	(292,035)	(359,955)	(83,400)	(68,000)	65,600	149,000	-
Department Total	\$ 55,367,346	\$ 55,307,574	\$ 56,371,494	\$ 56,367,732	\$ 56,624,253	\$ 252,759	0.45%

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.
- 43009 Contractual Services - EDD.** Funding for the Economic Development District (EDD) who works closely with the Mayor's office and the Assembly on economic planning forums.
- 43010 Contractual Services - CARTS.** To provide local funding to the Central Area Transit System (CARTS).
- 43011 Contractual Services - ELODEA.** To provide funding for elodea treatment in Daniels and Stormy Lakes (\$40,000).
- 43011 Contractual Services - LOBBY.** To provide funding for a lobbyist to represent the interest of the borough (\$25,000).
- 43011 Contractual Services - SBDC.** Small Business Development Center contract (\$105,000). Program provides counseling and workshops for small businesses.
- 43021 Peninsula Promotion.** Funding for Kenai Peninsula Tourism and Marketing Council (KPTMC) for marketing the Kenai Peninsula Borough as a prime destination for tourists on a non-area wide basis.
- 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.
- 50250 Transfer to Land Trust Fund.** Provide funding to cover operating cost of a portion the old Nikiski Elementary School that is not being used by North Peninsula Recreation Center.
- 50264 Transfer to 911 Communications.** Providing funding for 75% of the cost of the IT specialist and 95% of the cost of the Addressing Officer.
- 50290 Transfer to Solid Waste.** For the operations and management of the Solid Waste Department (\$6,914,624) as follows: general operations (\$6,349,973), solid waste capital projects (\$300,000) and debt service payments on the FY2003 Landfill Expansion Bonds (\$1,055,150).
- 50308 Transfer to Debt Service.** To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$2,505,623). Payment for the Solid Waste capital projects bonds are included in the transfer to the Solid Waste Department.
- 50400 Transfer to School Revenue Capital Projects.** Funding for improvements at various schools (\$1,675,000).
- 60000 Charges (to) From other Departments.** \$65,600. Amount included in the operating budget of the Maintenance & capital projects departments expected to be charged to the general fund \$221,000 and indirect cost recovery from Borough capital projects and grants (\$155,400).

For capital projects information on this department - See the Capital Projects section - Pages 316-318; 323 & 325

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
40XXX Total: Personnel	\$ 13,117,517	\$ 12,603,472	\$ 13,710,372	\$ 13,415,358	\$ 13,818,092	\$ 107,720	0.79%
42XXX Total: Supplies	238,111	213,949	378,935	406,457	263,121	(115,814)	-30.56%
43XXX Total: Services	4,147,168	3,892,138	4,250,059	4,704,728	4,366,007	115,948	2.73%
48XXX Total: Capital Outlay	145,956	137,945	106,198	123,286	114,777	(8,509)	-8.01%
50XXX Total: Transfers	54,876,009	54,907,789	55,771,729	55,452,567	55,853,041	81,312	0.15%
6XXX Total: Interdepartmental Charges	(1,098,820)	(1,371,554)	(1,287,765)	(1,272,365)	(1,139,641)	148,124	-
Fund Totals	\$ 71,425,941	\$ 70,383,739	\$ 72,929,528	\$ 72,830,031	\$ 73,275,397	\$ 328,781	0.45%

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:

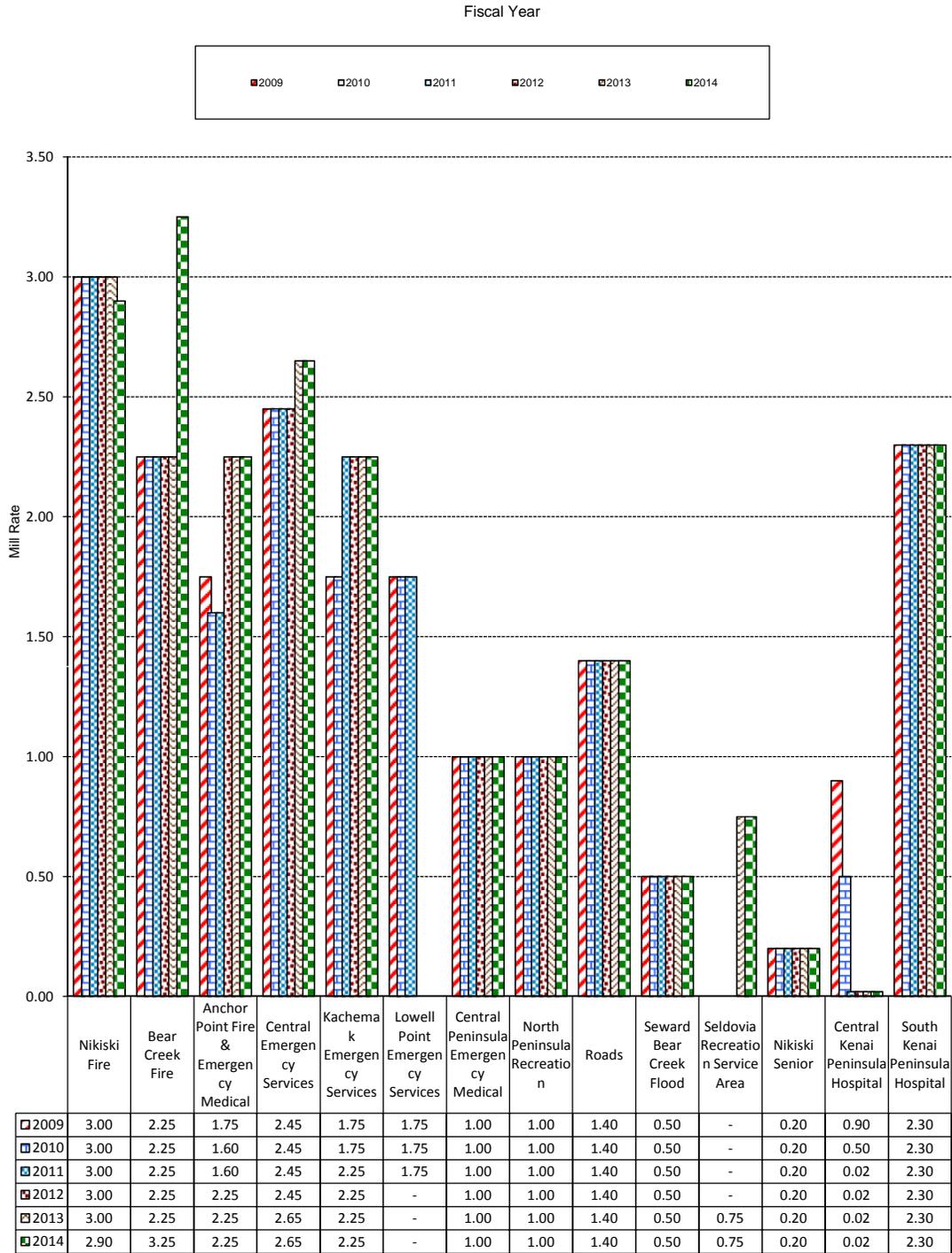
	<u>Page #</u>
Total Special Revenue Fund Budget	139
Mill Rate History	140
Graphs	
Where the Money Comes From.....	141
Appropriations by Function.....	141
Combined Revenues and Appropriations	142
Special Revenue Funds Total Expenditures by Line Item	144
Emergency Service Areas	
Nikiski Fire Service Area.....	149
Bear Creek Fire Service Area.....	157
Anchor Point Fire and Emergency Medical Service Area.....	165
Central Emergency Service Area.....	171
Central Peninsula Emergency Medical Service Area.....	179
Kachemak Emergency Service Area.....	183
Seward Bear Creek Flood Service Area Fund.....	191
911 Emergency Services.....	199
Recreation	
North Peninsula Recreation Service Area.....	207
Seldovia Recreation Service Area.....	215
Road Service Area	
Road Service Area.....	223
Engineer's Estimate Fund.....	229
RIAD Match Fund.....	232
Education	
School.....	237
Postsecondary Education.....	248
General Government	
Land Trust.....	253
Nikiski Senior Service Area.....	263
Solid Waste	
Solid Waste.....	271
Hospital Service Areas	
Central Kenai Peninsula Hospital Service Area.....	295
South Kenai Peninsula Hospital Service Area.....	301

This page intentionally left blank

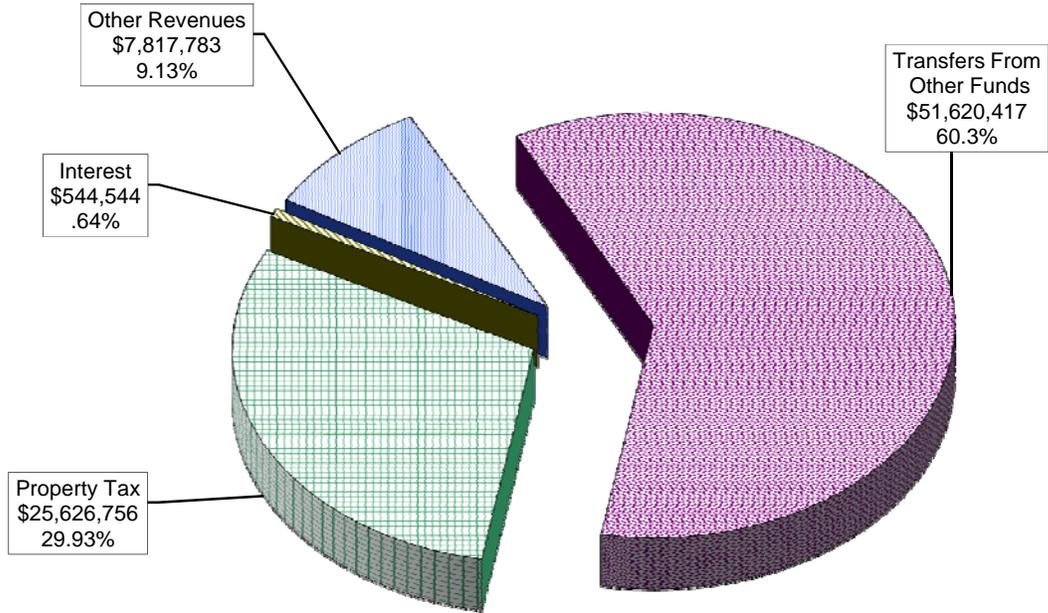
Total Special Revenue Funds - Budget Projection

Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2014	FY2015	FY2016	FY2017
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Property Taxes								
Real	\$ 17,821,993	\$ 18,369,900	\$ 19,116,440	\$ 19,159,136	\$ 19,264,649	\$ 19,624,421	\$ 20,147,050	\$ 20,679,909
Personal	677,549	627,461	788,790	789,656	791,181	792,028	800,255	809,774
Oil & Gas (AS 43.56)	3,731,813	3,562,712	4,128,803	4,128,803	4,824,995	4,590,861	4,582,676	4,582,676
Interest	89,759	69,556	60,639	60,434	57,628	58,374	59,386	60,522
Flat Tax	213,914	218,285	182,364	185,995	227,742	232,246	236,839	241,524
Motor Vehicle Tax	473,562	480,843	439,922	444,214	460,561	461,824	463,810	465,840
Total Property Taxes	23,008,590	23,328,757	24,716,958	24,768,238	25,626,756	25,759,754	26,290,016	26,840,245
Federal Revenue	57,091	298,855	293,597	313,203	-	-	-	-
State Revenue	872,889	1,272,483	-	-	-	-	-	-
Interest Earnings	573,625	575,346	490,498	545,613	544,544	561,723	612,878	615,248
Other Revenue	7,722,012	7,906,507	7,969,047	7,997,978	7,817,783	7,817,173	7,915,758	8,007,653
Total Revenues	32,234,207	33,381,948	33,470,100	33,625,032	33,989,083	34,138,650	34,818,652	35,463,146
Other Financing Sources:								
Transfer From Other Funds	52,956,362	51,810,548	52,352,632	52,033,470	51,620,417	52,113,745	51,467,924	53,328,446
Total Other Financing Sources	52,956,362	51,810,548	52,352,632	52,033,470	51,620,417	52,113,745	51,467,924	53,328,446
Total Revenues and Other Financing Sources	85,190,569	85,192,496	85,822,732	85,658,502	85,609,500	86,252,395	86,286,576	88,791,592
Expenditures:								
Personnel	19,104,809	20,768,918	21,236,054	21,208,417	21,534,969	22,051,128	22,628,876	23,350,693
Supplies	2,151,632	2,076,896	2,291,598	2,327,826	2,404,230	2,403,409	2,433,181	2,463,562
Services	17,508,140	18,636,310	17,450,933	17,567,577	17,002,297	17,294,455	17,626,302	17,223,817
Capital Outlay	592,867	531,544	485,392	543,662	595,098	554,121	559,730	574,183
Interdepartmental Charges	(38,337)	(225,733)	(237,929)	(237,267)	(254,776)	(251,571)	(248,303)	(244,971)
Total Expenditures	39,319,111	41,787,935	41,226,048	41,410,215	41,281,818	42,051,542	42,999,786	43,367,284
Operating Transfers To:								
General Fund	147,832	52,181	-	-	-	-	-	-
Special Revenue Funds	33,347,262	33,810,060	34,008,734	34,008,395	34,378,105	34,582,219	34,386,504	34,390,878
Capital Projects Fund	3,817,000	3,155,000	2,535,000	2,535,000	2,475,000	2,305,000	2,305,000	4,385,000
Debt Service Fund	8,177,875	7,686,953	7,685,175	7,685,175	6,938,432	6,830,470	6,151,792	7,195,448
Total Operating Transfers	45,489,969	44,704,194	44,228,909	44,228,570	43,791,537	43,717,689	42,843,296	45,971,326
Total Expenditures and Operating Transfers	84,809,080	86,492,129	85,454,957	85,638,785	85,073,355	85,769,231	85,843,082	89,338,610
Net Results From Operations	381,489	(1,299,633)	367,775	19,717	536,145	483,164	443,494	(547,018)
Projected Lapse	-	-	903,608	878,226	886,178	965,480	993,446	1,004,099
Change in Fund Balance	381,489	(1,299,633)	1,271,383	897,943	1,422,323	1,448,644	1,436,940	457,081
Beginning Fund Balance	20,234,353	20,615,842	19,316,209	19,316,209	20,214,152	21,636,475	22,650,119	23,212,709
Ending Fund Balance	\$ 20,615,842	\$ 19,316,209	\$ 20,587,592	\$ 20,214,152	\$ 21,636,475	\$ 23,085,119	\$ 24,087,059	\$ 23,669,790

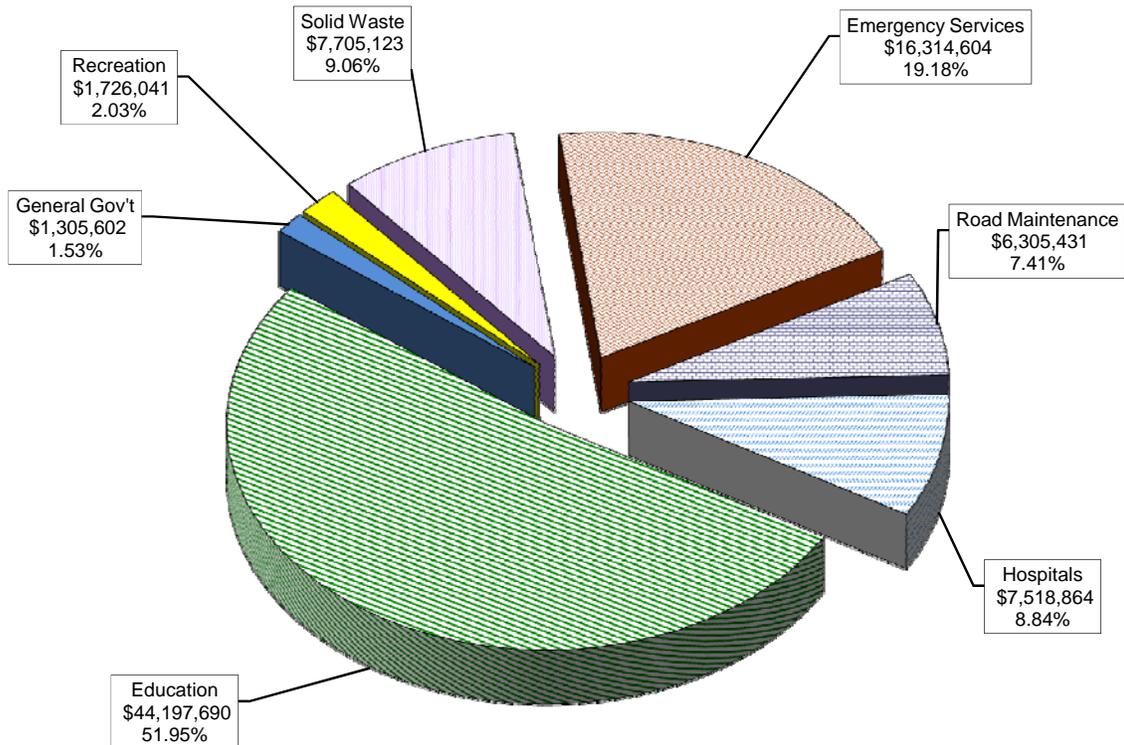
Special Revenue Funds
Mill Rate History



**Special Revenue Funds
Where the Money Comes From FY2014
\$85,609,500**



**Special Revenue Funds
Appropriations By Function - FY2014
\$85,073,355**



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2014**

	Emergency Services							Recreation		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Seward Bear Creek Flood	911 Communications	North Peninsula Recreation	Seldovia Recreation
Taxable Value (000'S):										
Real	649,177	140,711	219,918	2,309,831	4,338	354,728	368,576	-	649,177	68,133
Personal	35,670	1,070	17,277	90,847	1,717	2,356	19,974	-	36,396	1,209
Oil & Gas (AS 43.56)	703,294	6,350	29,929	105,185	-	-	6,350	-	737,513	-
Total Taxable Value	1,388,141	148,131	267,124	2,505,863	6,055	357,084	394,900	-	1,423,086	69,342
Mill Rate	2.90	3.25	2.25	2.65	1.00	2.25	0.50		1.00	0.75
Property Taxes										
Real	\$ 1,882,613	\$ 457,311	\$ 494,816	6,121,052	\$ 4,338	\$ 798,138	\$ 184,288	\$ -	\$ 649,177	\$ 51,100
Personal	101,374	3,408	38,096	235,930	1,683	5,195	9,787	-	35,668	889
Oil & Gas (AS 43.56)	2,039,553	20,638	67,340	278,740	-	-	3,175	-	737,513	-
Interest	8,047	842	1,863	18,000	-	1,800	450	-	5,564	-
Flat Tax	10,980	1,757	3,401	53,728	1,149	3,375	12,712	-	3,665	3,036
Motor Vehicle Tax	50,000	13,000	7,700	122,000	-	23,000	7,218	-	15,467	350
Total Property Taxes	4,092,567	496,956	613,216	6,829,450	7,170	831,508	217,630	-	1,447,054	55,375
Interest Revenue	116,206	4,514	5,798	50,000	-	5,000	6,069	-	47,444	219
Other Revenue	245,000	-	-	619,634	-	30,000	-	1,569,329	196,700	2,100
Transfer From Other Funds	-	-	-	7,170	-	-	-	419,310	-	-
Total Revenues and Other Financing Sources	4,453,773	501,470	619,014	7,506,254	7,170	866,508	223,699	1,988,639	1,691,198	57,694
Expenditures										
Personnel	3,010,704	181,513	309,200	5,858,378	-	466,266	72,550	1,283,099	990,403	-
Supplies	212,011	24,650	43,500	453,768	-	96,500	5,900	7,450	110,750	5,300
Services	599,619	115,797	132,936	828,566	-	182,632	49,897	584,964	495,664	47,924
Capital Outlay	134,300	15,000	20,500	132,792	-	96,400	2,000	18,900	21,500	4,500
Payment to School District	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	115,434	102,763	-	-
Total Expenditures	3,956,634	336,960	506,136	7,273,504	-	841,798	245,781	1,997,176	1,618,317	57,724
Transfers to Other Funds	259,588	183,488	75,000	573,142	7,170	58,227	-	-	50,000	-
Total Expenditures and Operating Transfers	4,216,222	520,448	581,136	7,846,646	7,170	900,025	245,781	1,997,176	1,668,317	57,724
Net Results From Operations	237,551	(18,978)	37,878	(340,392)	-	(33,517)	(22,082)	(8,537)	22,881	(30)
Projected Lapse	98,916	16,848	50,614	181,838	-	25,254	2,890	59,915	40,458	1,443
Change in Fund Balance	336,467	(2,130)	88,492	(158,554)	-	(8,263)	(19,192)	51,378	63,339	1,413
Beginning Fund Balance	4,265,324	196,668	316,258	1,529,284	-	254,239	280,033	(51,378)	1,598,218	17,193
Ending Fund Balance	\$ 4,601,791	\$ 194,538	\$ 404,750	\$ 1,370,730	\$ -	\$ 245,976	\$ 260,841	\$ -	\$ 1,661,557	\$ 18,606

Road Improvement			Education		General Government		Solid Waste	Hospitals		Total
Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post-Secondary Education	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital	
3,664,658	-	-	-	-	-	587,659	-	3,635,906	1,435,237	
151,337	-	-	-	-	-	34,162	-	159,051	63,069	
899,350	-	-	-	-	-	698,563	-	861,654	113,913	
4,715,345	-	-	-	-	-	1,320,384	-	4,656,611	1,612,219	
1.40						0.20		0.02	2.30	
\$ 5,130,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,532	\$ -	\$ 72,718	\$ 3,301,045	\$ 19,264,649
207,634	-	-	-	-	-	6,242	-	3,117	142,158	791,181
1,259,090	-	-	-	-	-	139,713	-	17,233	262,000	4,824,995
13,194	-	-	-	-	-	272	-	186	7,410	57,628
44,817	-	-	-	-	-	590	-	1,068	87,464	227,742
138,876	-	-	-	-	-	2,500	-	1,700	78,750	460,561
6,794,132	-	-	-	-	-	266,849	-	96,022	3,878,827	25,626,756
50,000	1,000	8,000	-	-	175,000	5,294	-	45,000	25,000	544,544
-	-	-	-	-	757,705	-	600,000	3,797,315	-	7,817,783
-	-	-	43,500,000	697,690	28,642	52,981	6,914,624	-	-	51,620,417
6,844,132	1,000	8,000	43,500,000	697,690	961,347	325,124	7,514,624	3,938,337	3,903,827	85,609,500
1,010,683	2,000	-	5,766,947	-	578,269	-	2,004,957	-	-	21,534,969
82,370	-	-	926,450	-	21,098	-	384,483	-	-	2,374,230
5,224,593	30,000	-	2,998,755	697,690	363,293	293,942	3,926,827	237,715	221,483	17,032,297
39,300	-	-	27,200	-	14,000	35,000	33,706	-	-	595,098
-	-	-	34,170,106	-	-	-	-	-	-	34,170,106
(83,515)	-	-	(389,458)	-	-	-	-	-	-	(254,776)
6,273,431	32,000	-	43,500,000	697,690	976,660	328,942	6,349,973	237,715	221,483	75,451,924
-	-	-	-	-	-	-	1,355,150	3,621,100	3,438,566	9,621,431
6,273,431	32,000	-	43,500,000	697,690	976,660	328,942	7,705,123	3,858,815	3,660,049	85,073,355
570,701	(31,000)	8,000	-	-	(15,313)	(3,818)	(190,499)	79,522	243,778	536,145
188,203	-	-	-	-	29,300	-	190,499	-	-	886,178
758,904	(31,000)	8,000	-	-	13,987	(3,818)	-	79,522	243,778	1,422,323
1,682,551	58,197	271,778	951,054	-	5,141,605	176,472	-	2,147,493	1,379,163	20,214,152
\$ 2,441,455	\$ 27,197	\$ 279,778	\$ 951,054	\$ -	\$ 5,155,592	\$ 172,654	\$ -	\$ 2,227,015	\$ 1,622,941	\$ 21,636,475

**Kenai Peninsula Borough
Budget Detail**

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

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 9,124,259	\$ 9,306,641	\$ 10,795,078	\$ 10,750,128	\$ 10,872,890	\$ 77,812	0.72%
40111 Special Pay	35,407	37,050	48,750	48,750	47,775	(975)	-2.00%
40120 Temporary Wages	958,537	930,353	850,399	880,399	981,291	130,892	15.39%
40130 Overtime Wages	738,991	849,766	686,833	686,833	737,990	51,157	7.45%
40131 FLSA Overtime Wages	124,248	224,257	145,338	145,338	151,365	6,027	4.15%
40210 FICA	927,035	1,372,159	1,101,915	1,103,654	1,100,268	(1,647)	-0.15%
40221 PERS	3,176,092	3,597,638	2,635,520	2,640,521	2,661,101	25,581	0.97%
40321 Health Insurance	2,539,317	2,852,268	3,351,003	3,338,544	3,369,003	18,000	0.54%
40322 Life Insurance	15,064	225,880	27,100	27,153	27,284	184	0.68%
40410 Leave	1,396,898	1,323,545	1,541,902	1,534,828	1,534,242	(7,660)	-0.50%
40511 Other Benefits	68,961	49,361	52,216	52,269	51,760	(456)	-0.87%
Total: Personnel	19,104,809	20,768,918	21,236,054	21,208,417	21,534,969	298,915	1.41%
Supplies							
42020 Signage Supplies	30,807	25,833	38,100	39,000	36,600	(1,500)	-3.94%
42120 Computer Software	14,353	14,834	12,582	13,382	12,632	50	0.40%
42210 Operating Supplies	254,080	248,377	268,800	281,955	269,625	825	0.31%
42220 Fire/Medical/Rescue Supplies	171,684	164,833	194,200	196,190	202,194	7,994	4.12%
42230 Fuel, Oils and Lubricants	492,351	583,154	612,964	629,964	586,332	(26,632)	-4.34%
42250 Uniforms	73,517	78,076	78,538	78,538	77,788	(750)	-0.95%
42263 Training Supplies	34,538	23,932	26,750	29,350	29,100	2,350	8.79%
42310 Repair/Maint Supplies	855,715	726,177	824,894	827,327	907,339	82,445	9.99%
42360 Motor Vehicle Repair	143,202	137,976	153,400	151,400	169,400	16,000	10.43%
42410 Small Tools	73,899	66,013	73,770	73,120	73,620	(150)	-0.20%
42424 Safety Equipment	489	371	-	-	-	-	-
42960 Recreational Program Supplies	6,997	7,320	7,600	7,600	9,600	2,000	26.32%
Total: Supplies	2,151,632	2,076,896	2,291,598	2,327,826	2,374,230	82,632	3.61%
Services							
43011 Contractual Services	3,886,052	3,683,882	4,389,869	4,446,040	4,358,761	(31,108)	-0.71%
43012 Audit Services	128,612	138,587	160,000	200,163	147,750	(12,250)	-7.66%
43014 Physical Examinations	77,724	66,562	115,840	119,275	112,880	(2,960)	-2.56%
43015 Water/Air Sample Test	104,608	99,587	157,736	162,336	142,900	(14,836)	-9.41%
43019 Software Licensing	17,254	59,107	56,944	57,879	77,213	20,269	35.59%
43023 Kenai Peninsula College	637,570	646,697	667,189	667,189	697,690	30,501	4.57%
43050 Solid Waste Fees	992	444	750	5,582	1,251	501	66.80%
43095 SW Closure/Post Closure	655,492	764,193	790,646	790,646	266,021	(524,625)	-66.35%
43110 Communications	225,771	248,423	290,241	291,041	299,734	9,493	3.27%
43140 Postage and Freight	20,083	26,415	28,948	33,248	30,048	1,100	3.80%
43210 Transport/Subsistence	268,102	271,457	321,784	322,784	312,794	(8,990)	-2.79%
43220 Car Allowance	3,600	5,137	7,200	7,200	7,200	-	0.00%
43260 Training	42,474	55,835	103,130	102,880	96,908	(6,222)	-6.03%
43310 Advertising	27,925	23,095	38,258	40,258	38,158	(100)	-0.26%
43410 Printing	2,434	5,467	7,127	8,877	6,301	(826)	-11.59%
43510 Insurance Premium	3,574,095	3,516,020	2,699,680	2,699,180	2,692,951	(6,729)	-0.25%
43600 Project Management	5,330	-	10,000	10,000	-	(10,000)	-100.00%
43610 Utilities	926,295	1,016,171	1,058,074	1,054,374	1,170,730	112,656	10.65%
43720 Office Equipment Maintenance	46,618	77,349	87,660	87,360	91,592	3,932	4.49%
43750 Vehicles Maintenance	39,306	33,321	77,400	77,900	77,400	-	0.00%
43764 Snow Removal	345,790	605,532	350,000	350,000	363,800	13,800	3.94%
43765 Policing Sites	3,750	4,700	8,000	8,000	8,000	-	0.00%
43780 Maint Buildings & Grounds	295,748	330,706	336,412	331,052	385,332	48,920	14.54%
43810 Rents and Operating Leases	142,343	148,861	165,660	170,398	177,523	11,863	7.16%
43812 Equipment Replacement Pymt.	393,252	409,955	390,703	390,703	337,271	(53,432)	-13.68%
43920 Dues and Subscriptions	17,700	18,721	28,908	30,438	33,315	4,407	15.24%

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

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services - Continued							
43931 Recording Fees	766	306	1,500	1,500	1,300	(200)	-13.33%
43933 Collection Fees	16	16	500	500	500	-	0.00%
43936 USAD Assessment	-	4,070	8,100	8,100	4,000	(4,100)	-50.62%
43951 Road Maintenance - Dust Control	585,640	615,823	400,000	400,000	400,000	-	0.00%
43952 Road Maintenance	5,025,478	5,752,966	4,674,574	4,674,574	4,674,574	-	0.00%
43960 Recreational Program Expenses	5,991	4,699	5,600	5,600	5,900	300	5.36%
43999 Contingency	-	2,056	-	-	-	-	-
45110 Land Sale Property Tax	1,329	150	12,500	12,500	12,500	-	0.00%
Total: Services	17,508,140	18,636,310	17,450,933	17,567,577	17,032,297	(418,636)	-2.40%
Capital Outlay							
48120 Office Equipment	24,162	-	6,000	6,000	6,000	-	0.00%
48210 Communication Equipment	-	-	13,738	13,738	18,900	5,162	37.57%
48310 Vehicles	35,263	40,686	-	10,900	70,000	70,000	-
48311 Machinery and Heavy Equipment	15,516	23,754	37,800	29,840	66,032	28,232	74.69%
48513 Recreation Equipment	-	3,478	-	-	-	-	-
48514 Firefighting/Rescue Equipment	28,407	15,538	20,000	12,379	41,000	21,000	105.00%
48515 Medical Equipment	32,274	-	8,500	-	10,000	1,500	17.65%
48610 Land Purchase	-	-	-	27,700	-	-	-
48710 Minor Office Equipment	55,096	51,078	34,550	40,099	33,550	(1,000)	-2.89%
48720 Minor Office Furniture	10,386	13,020	20,250	23,911	39,522	19,272	95.17%
48730 Minor Communication Equipment	54,536	54,498	36,716	34,516	30,656	(6,060)	-16.51%
48740 Minor Machines & Equipment	76,461	30,863	40,650	49,325	31,650	(9,000)	-22.14%
48750 Minor Medical Equipment	21,678	9,367	25,700	30,170	46,700	21,000	81.71%
48755 Minor Recreational Equipment	12,228	7,822	5,400	5,400	5,000	(400)	-7.41%
48760 Minor Fire Fighting Equipment	212,990	219,711	188,888	222,569	178,888	(10,000)	-5.29%
49125 Remodel	967	47,708	30,000	19,915	-	(30,000)	-100.00%
49433 Plan Reviews	12,903	14,021	17,200	17,200	17,200	-	0.00%
Total: Capital Outlay	592,867	531,544	485,392	543,662	595,098	109,706	22.60%
Transfers To							
50100 General Fund	147,832	52,181	-	-	-	-	-
50211 Central Emergency Services	20,741	17,269	8,716	8,377	7,170	(1,546)	-17.74%
50237 Engineer's Estimate Fund	9,876	-	-	-	-	-	-
50238 RIAD Match Fund	122,872	-	-	-	-	-	-
50241 KPBSD Operations	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	363,520	1.08%
50264 911 Communications	-	125,909	193,432	193,432	200,829	7,397	3.82%
50340 SW Debt Service Fund	1,903,365	1,882,575	1,881,950	1,881,950	1,055,150	(826,800)	-43.93%
50342 Debt Service- Bear Creek Fire	-	-	-	-	83,488	83,488	-
50358 Debt Service- CES	192,077	191,378	190,378	190,378	190,128	(250)	-0.13%
50360 Debt Service- CPGH	3,757,187	3,639,911	3,625,975	3,625,975	3,621,100	(4,875)	-0.13%
50361 Debt Service- SPH	2,325,246	1,973,089	1,986,872	1,986,872	1,988,566	1,694	0.09%
50411 SWD Capital Projects	627,000	150,000	70,000	70,000	300,000	230,000	328.57%
50441 NFSA Capital Projects	290,000	140,000	200,000	200,000	200,000	-	0.00%
50442 BCFSA Capital Projects	100,000	100,000	50,000	50,000	100,000	50,000	100.00%
50443 CES Capital Project	1,250,000	900,000	600,000	600,000	250,000	(350,000)	-58.33%
50444 APFEMSA Capital Project	100,000	100,000	65,000	65,000	75,000	10,000	15.38%
50446 KES Capital Project	150,000	100,000	150,000	150,000	50,000	(100,000)	-66.67%
50459 NPRSA Capital Project	50,000	40,000	50,000	50,000	50,000	-	0.00%
50491 SPH Capital Project	1,250,000	1,625,000	1,350,000	1,350,000	1,450,000	100,000	7.41%
Total: Transfers	45,489,969	44,704,194	44,228,909	44,228,570	43,791,537	(437,372)	-0.99%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	390,979	156,986	140,171	140,171	134,682	(5,489)	-3.92%
60001 Charges (To) From Maint/Purchasing	207,092	210,224	246,900	246,900	235,542	(11,358)	-4.60%
60002 Charges (To) From Maint/Other Depts.	(183,792)	(230,034)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(454,464)	(370,985)	(400,000)	(400,000)	(400,000)	-	-
61990 Administrative Service Fee	1,848	8,076	-	662	-	-	-
Total: Interdepartmental Charges	(38,337)	(225,733)	(237,929)	(237,267)	(254,776)	(16,847)	-
Department Total							
	\$ 84,809,080	\$ 86,492,129	\$ 85,454,957	\$ 85,638,785	\$ 85,073,355	\$ (381,602)	-0.45%

This page intentionally left blank

Kenai Peninsula Borough

Emergency Services

The Borough has nine (9) service areas that were created by the voters to prepare and respond to emergency situations within their respective service area boundaries. These services include fire protection, ambulance, search and rescue, and flood mitigation. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget.

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

In addition to the Service Areas, the Borough's 911 department is included in this section.

Nikiski Fire Service – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area and Cook Inlet. There are currently 20 permanent employees, 1 temporary part-time employee, 10 volunteers and 20 on-call employees.

Bear Creek Fire Service Area – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has two 3/4-time permanent employee and 32 volunteers.

Anchor Point Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, and surrounding areas. This service area has 2.5 permanent employee and 33 volunteers.

Central Emergency Services (CES) – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 42 permanent employees and 31 on-call employees.

Central Peninsula Emergency Medical Service Area - this service area contracts with CES to provide ambulance and emergency medical for the residents residing in the area from Skilak Lake to Tustamena Lake and surrounding areas not covered by CES.

Kachemak Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 4 permanent full-time and 45 volunteers.

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. This service area has one permanent 3/4 time employee.

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.

This page intentionally left blank

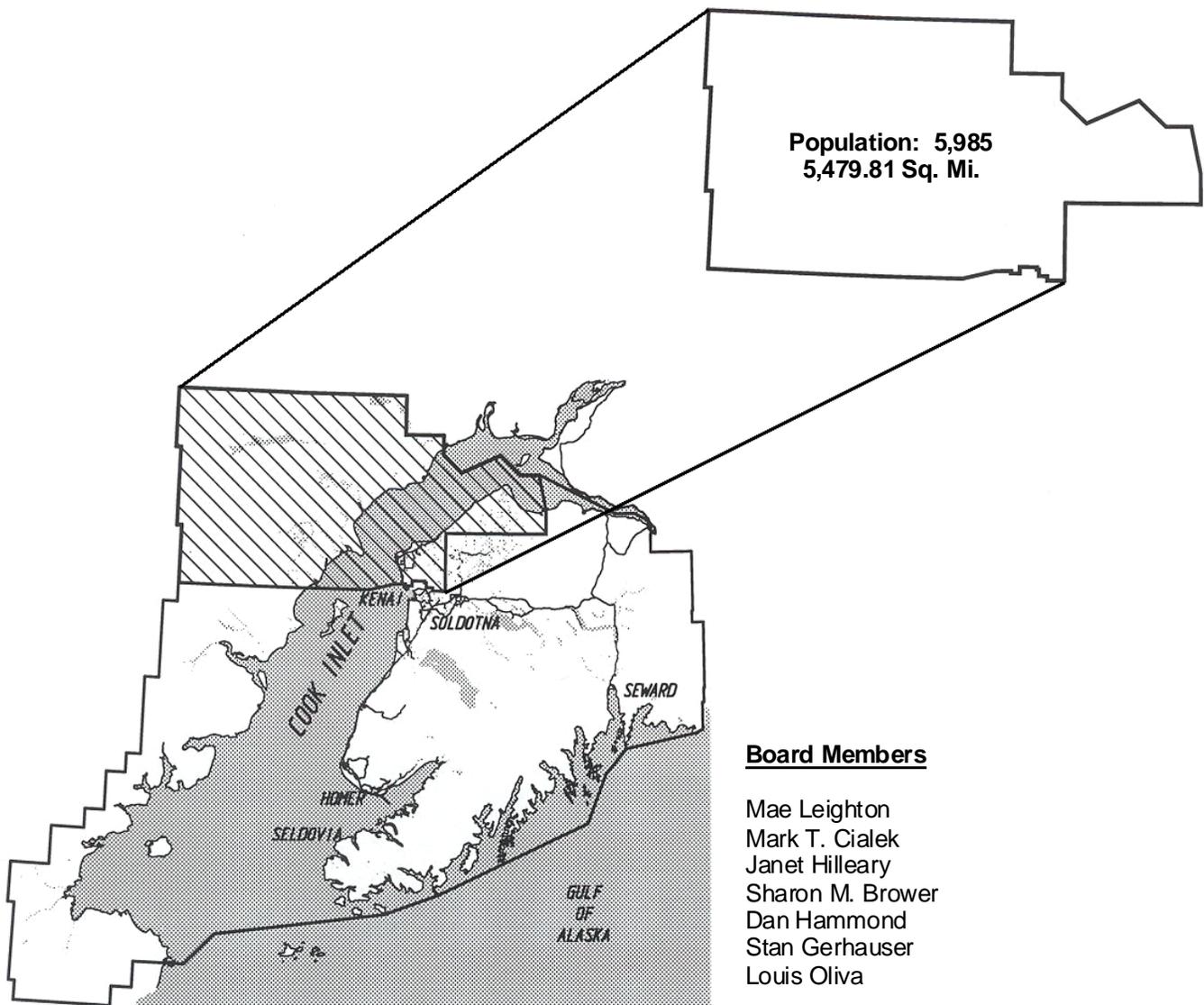
Nikiski Fire Service Area

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,500 within a 6,000 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 20 permanent employees, 20 on-call, and 10 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, cold water surface and dive rescue.

Four fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5. The other two stations are located in Beluga and Tyonek. Members respond on average to 900 emergency calls a year.

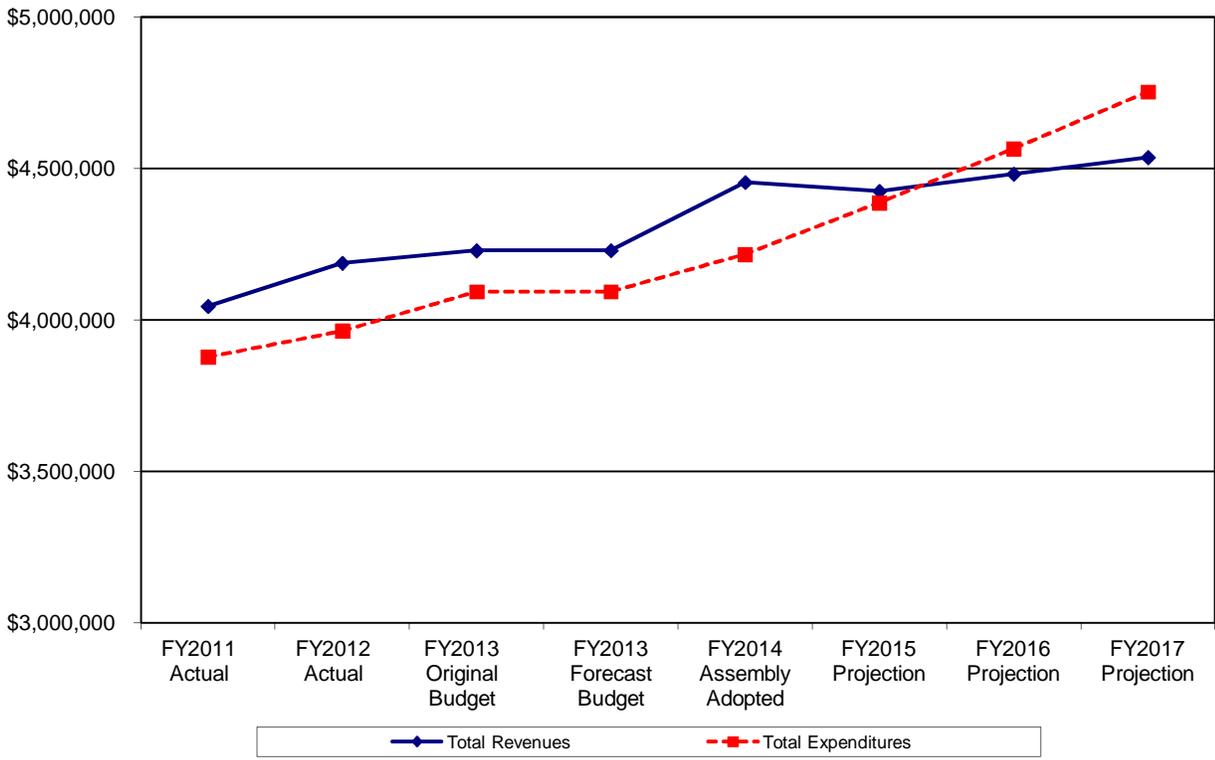
The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.90 mills for fiscal year 2014.



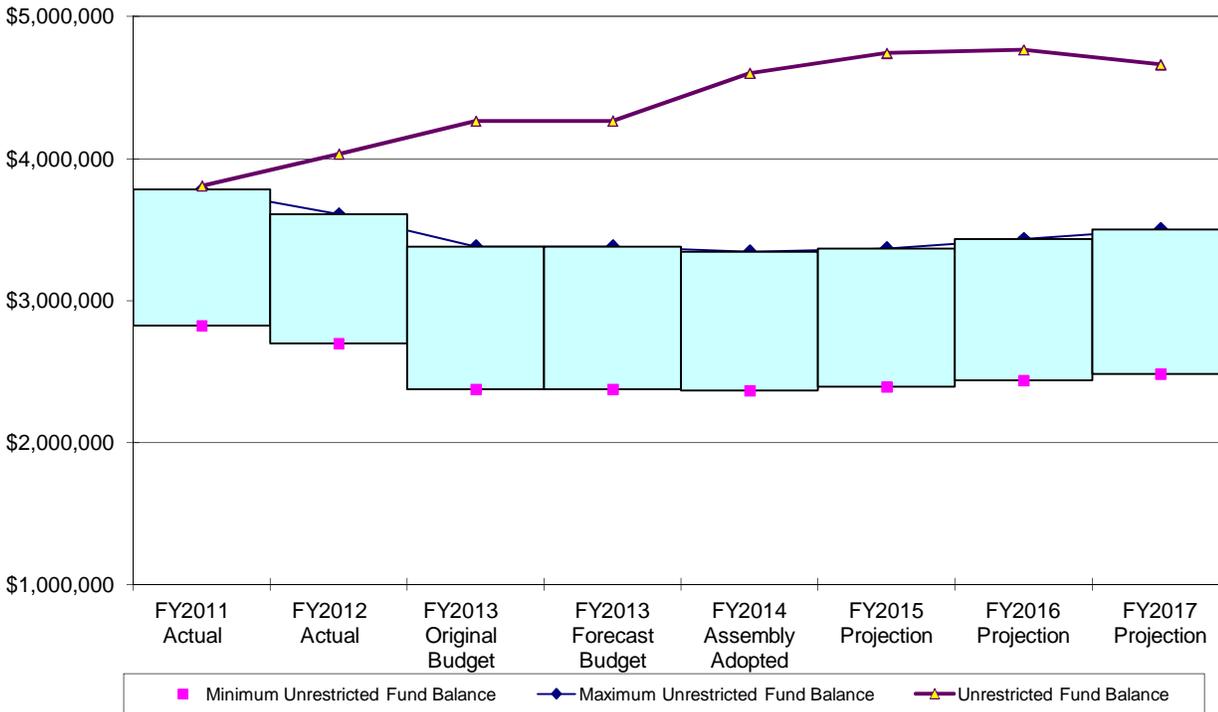
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Values (000's)								
Real	583,108	622,417	629,354	629,504	649,177	662,161	675,404	688,912
Personal	37,426	38,336	37,223	37,223	35,670	35,670	35,670	35,670
Oil & Gas (AS 43.56)	503,399	502,117	606,266	606,266	703,294	668,129	668,129	668,129
	1,123,933	1,162,870	1,272,843	1,272,993	1,388,141	1,365,960	1,379,203	1,392,711
Mill Rate	3.00	3.00	3.00	3.00	2.90	2.90	2.90	2.90
Revenues:								
Property Taxes								
Real	\$ 1,757,722	\$ 1,865,819	\$ 1,888,062	\$ 1,888,512	\$ 1,882,613	\$ 1,920,266	\$ 1,958,671	\$ 1,997,844
Personal	114,972	109,968	109,436	109,436	101,374	101,374	101,374	101,374
Oil & Gas (AS 43.56)	1,551,186	1,514,585	1,818,798	1,818,798	2,039,553	1,937,575	1,937,575	1,937,575
Interest	9,374	5,977	7,633	7,633	8,047	7,918	7,995	8,074
Flat Tax	10,293	10,385	8,700	8,700	10,980	11,200	11,424	11,652
Motor Vehicle Tax	53,315	54,739	34,914	34,914	50,000	51,000	52,020	53,060
Total Property Taxes	3,496,862	3,561,473	3,867,543	3,867,993	4,092,567	4,029,333	4,069,059	4,109,579
Federal Revenue	-	1,418	-	-	-	-	-	-
State Revenue	132,630	198,300	-	-	-	-	-	-
Interest Earnings	89,354	106,698	116,206	116,206	116,206	138,054	142,281	142,989
Other Revenue	326,469	319,581	245,000	245,000	245,000	257,250	270,113	283,619
Total Revenues	4,045,315	4,187,470	4,228,749	4,229,199	4,453,773	4,424,637	4,481,453	4,536,187
Expenditures:								
Personnel	2,794,156	2,971,684	2,973,674	2,973,674	3,010,704	3,161,239	3,319,301	3,485,266
Supplies	162,020	163,040	194,353	194,353	212,011	216,251	220,576	224,988
Services	488,032	515,954	553,735	553,735	599,619	611,611	623,843	636,320
Capital Outlay	101,316	120,907	116,200	116,200	134,300	136,986	139,726	142,521
Total Expenditures	3,545,524	3,771,585	3,837,962	3,837,962	3,956,634	4,126,087	4,303,446	4,489,095
Operating Transfers To:								
General Fund	42,352	52,181	-	-	-	-	-	-
Special Revenue Fund	-	-	55,164	55,164	59,588	60,780	61,996	63,236
Capital Projects Fund	290,000	140,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Operating Transfers	332,352	192,181	255,164	255,164	259,588	260,780	261,996	263,236
Total Expenditures and Operating Transfers	3,877,876	3,963,766	4,093,126	4,093,126	4,216,222	4,386,867	4,565,442	4,752,331
Net Results From Operations	167,439	223,704	135,623	136,073	237,551	37,770	(83,989)	(216,144)
Projected Lapse (2.5%)	-	-	95,949	95,949	98,916	103,152	107,586	112,227
Change in Fund Balance	167,439	223,704	231,572	232,022	336,467	140,922	23,597	(103,917)
Beginning Fund Balance	3,642,159	3,809,598	4,033,302	4,033,302	4,265,324	4,601,791	4,742,713	4,766,310
Ending Fund Balance	\$ 3,809,598	\$ 4,033,302	\$ 4,264,874	\$ 4,265,324	\$ 4,601,791	\$ 4,742,713	\$ 4,766,310	\$ 4,662,393

Nikiski Fire Service Area Revenues and Expenditures



Nisiki Fire Service Area Unreserved Fund Balance



Fund 206
Dept: 51110

Department Function
Nikiski Fire Service Area

Mission

The mission of the Nikiski Fire Department is to maintain the best trained, physically fit emergency response team in Alaska.
 Always Ready – Proud to Serve

Program Description

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of 5,500 citizens within a 6,000 square mile area that includes the Cook Inlet.
- Four fire stations are located in the service area. Two stations in Nikiski on the Kenai Spur Highway, one station in Tyonek, and one located in Beluga.
- The Department has 20 permanent employees, 20 On-Calls, 10 volunteers, 7 Fire Board Members, and 1 part time employee.

Major Long Term Issues and Concerns:

- Maintain current staffing levels with the increased cost of doing business.
- Secure additional funding through state and federal grant programs for apparatus replacement and facility repairs.
- Maintaining appropriate fund balances for the area.

FY 2013 Accomplishments:

Administration

- Improved ISO Public Classification Rating from 7 to 6
- Replaced aging 65 ft. ladder truck
- Received a \$975,000 State of Alaska Grant for Apparatus
- Completed Fire Station #1 bunkroom remodel

Operations

- Majority of all On-Calls trained to Alaska Firefighter I
- All Full-time Members trained to Alaska Firefighter II
- All Department Officers trained to Alaska Fire Officer I

FY2014 New Initiatives:

- Using paid on-call members for 24-hour shift work.
- Replacing two (2) emergency response pickup trucks.
- Replacing four (4) cardiac defibrillators used for medical responses.
- Developing the Fire Station #2 Training Grounds.
- Correct energy audit related items at Fire Station #1.
- Certify all Officers as Fire Investigator Technicians

Performance Measures

Priority/Goal - Emergency Training

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

Objective: Continue to provide quality training that meets or exceeds NFPA and State of Alaska fire training standards.

Measures:

EMS & Fire Certification Levels for FTE & On-Calls	Benchmark	CY 2010 Actual	CY 2011 Actual	CY 2012 Actual	CY 2013 Projected
Paramedic 2	9	11	11	9	11
Paramedic 1	5	2	4	7	8
Emergency Medical Technician 3	10	8	10	10	12
Emergency Medical Technician 2	5	9	2	0	2
Emergency Medical Technician 1	5	3	4	8	6
Emergency Trauma Technician	6	8	5	3	6
Alaska Fire Officer 1	6	2	7	6	6
Engineer	12	5	2	4	7
Alaska Firefighter 2	30	18	24	17	27
Alaska Firefighter 1	10	14	6	8	9
Dive Rescue Technician	9	6	5	4	6
Confined Space Rescue Technician	17	16	18	19	15
Forestry Red Card	30	4	8	21	30
Alaska Fire Investigator Technician (AKFIT)	3	0	0	1	3
Alaska Certified Fire Investigator (CFI)	3	1	1	1	2
Executive / Chief Fire Officer Certification	2	0	0	0	1

Fund **206**
Dept: **51110**

Department Function
Nikiski Fire Service Area - Continued

Priority/Goal - Emergency Response

Goal: Respond to all emergency calls in a timely and safe manner, while providing the highest level of emergency care.

Objective: Reduce the loss of life, and property from emergency events such as fires, motor vehicle accidents, natural and manmade disasters.

Measures:

Response Time Performance Summary CY2012	Benchmark (Minutes)	Response Count	Response Time Average	Response Time % in Range
Fire Response from Station #1	7	25	4:55	84%
Fire Response from Station #2	7	22	6:54	55%
EMS & Rescue Response from Station #1	7	302	5:53	82%
EMS & Rescue Response from Station #2	7	300	4:48	86%
Explosion, Over Pressure, Rupture Station #1	7	1	4:00	100%
Explosion, Over Pressure, Rupture Station #2	7	1	5:30	100%
Hazardous Conditions Response from Station #1	7	10	7:00	60%
Hazardous Conditions Response from Station #2	7	12	5:13	100%
Service Call from Station #1	7	43	6:59	95%
Service Call from Station #2	7	97	7:00	73%
Good Intent Call From Station #1	7	35	6:40	85%
Good Intent from Station #2	7	34	5:30	89%
False Alarm Response from Station #1	7	7	8:40	71%
False Alarm Response from Station #2	7	11	5:20	100%
Other Responses from Station #1	7	6	7:00	65%
Other Responses from Station #2	7	1	5:00	100%

Department Response Statistics

Call Volume Per Calendar Year	CY 2010 Actual	CY 2011 Actual	CY 2012 Actual	CY 2013 Projected
Fire (Buildings, Automobiles, Forest)	24	31	30	32
Emergency Medical Services & Rescue	406	546	601	625
Explosions & Ruptures	3	1	2	1
Hazardous Conditions (Gas, CO, Electrical)	34	131	23	25
Service Calls (Public, Smoke Odor, Standby)	180	113	167	170
Good Intent Call (cancelled Call, Nothing Found)	45	69	84	90
False Alarm (Fire Alarm Malfunctions)	20	32	19	20
Other	5	2	0	2
Total Call Volume	717	926	926	965
Annual Fire Lose	\$191,575	\$330,760	1,394,901	\$500,000

Commentary

The Nikiski Fire Department is committed to providing the highest level of professional emergency services for our community. Members continue to receive some of the highest level of training in fire protection and emergency medical services.

Always Ready * Proud to Serve

**Kenai Peninsula Borough
Budget Detail**

**Fund 206
Department 51110 - Nikiski Fire Service Area**

		FY2011	FY2012	FY2013	FY2013	FY2014	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 1,226,886	\$ 1,243,286	1,384,511	1,384,511	1,397,598	\$ 13,087	0.95%
40111	Special Pay	12,757	12,652	16,575	16,575	16,575	-	0.00%
40120	Temporary Wages	94,320	93,774	99,461	99,461	111,525	12,064	12.13%
40130	Overtime Wages	213,222	279,274	197,533	197,533	206,251	8,718	4.41%
40130	Overtime Stand-by Wages	52,893	42,197	53,309	53,309	53,309	-	0.00%
40131	FLSA Overtime Wages	43,073	134,779	46,079	46,079	50,535	4,456	9.67%
40210	FICA	135,219	559,805	158,888	158,888	162,031	3,143	1.98%
40221	PERS	484,738	387,715	379,608	379,608	386,300	6,692	1.76%
40321	Health Insurance	317,493	2,072	392,642	392,642	380,266	(12,376)	-3.15%
40322	Life Insurance	2,075	212,056	3,456	3,456	3,491	35	1.01%
40410	Leave	206,885	3,518	239,163	239,163	240,230	1,067	0.45%
40511	Other Benefits	4,595	556	2,449	2,449	2,593	144	5.88%
	Total: Personnel	2,794,156	2,971,684	2,973,674	2,973,674	3,010,704	37,030	1.25%
Supplies								
42120	Computer Software	10,138	1,775	2,500	2,500	2,500	-	0.00%
42210	Operating Supplies	33,414	22,935	26,553	32,053	37,217	10,664	40.16%
42220	Fire/Medical/Rescue Supplies	38,865	42,215	49,000	49,000	51,994	2,994	6.11%
42230	Fuel, Oils and Lubricants	39,719	50,254	52,800	52,800	54,300	1,500	2.84%
42250	Uniforms	8,508	17,304	15,000	15,000	15,000	-	0.00%
42263	Training Supplies	44	3,126	3,000	3,000	3,000	-	0.00%
42310	Repair/Maintenance Supplies	6,220	2,373	8,500	8,500	8,500	-	0.00%
42360	Motor Vehicle Repair Supplies	18,507	19,124	29,000	26,000	32,000	3,000	10.34%
42410	Small Tools & Equipment	6,605	3,934	8,000	5,500	7,500	(500)	-6.25%
	Total: Supplies	162,020	163,040	194,353	194,353	212,011	17,658	9.09%
Services								
43011	Contractual Services	129,874	129,193	161,075	158,075	179,147	18,072	11.22%
43014	Physical Examinations	7,888	12,991	25,000	24,000	25,000	-	0.00%
43015	Water/Air Sample Test	-	600	1,400	1,400	1,450	50	3.57%
43019	Software Licensing	-	1,249	5,500	5,500	4,000	(1,500)	-27.27%
43110	Communications	12,498	13,260	14,124	14,124	14,124	-	0.00%
43140	Postage and Freight	953	1,881	2,550	4,050	4,500	1,950	76.47%
43210	Transportation/Subsistence	25,058	31,508	21,000	21,000	24,000	3,000	14.29%
43260	Training	4,436	4,790	18,000	18,000	18,000	-	0.00%
43310	Advertising	1,480	-	1,400	1,400	1,000	(400)	-28.57%
43410	Printing	397	-	1,376	2,376	1,150	(226)	-16.42%
43510	Insurance Premium	136,910	178,237	138,210	138,210	149,023	10,813	7.82%
43600	Project Management	2,145	-	-	-	-	-	-
43610	Utilities	134,566	109,495	125,000	123,500	132,000	7,000	5.60%
43720	Equipment Maintenance	4,290	7,113	7,000	7,000	8,650	1,650	23.57%
43750	Vehicle Maintenance	9,554	6,134	9,000	9,000	10,500	1,500	16.67%
43780	Buildings/Grounds Maintenance	2,499	8,538	10,000	10,000	10,000	-	0.00%
43810	Rents and Operating Leases	14,681	7,500	10,100	10,100	10,500	400	3.96%
43920	Dues and Subscriptions	803	3,465	3,000	6,000	6,575	3,575	119.17%
	Total: Services	488,032	515,954	553,735	553,735	599,619	45,884	8.29%

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Capital Outlay							
48310 Vehicles	-	6,700	-	10,900	-	-	-
48311 Machinery & Equipment	-	-	7,000	5,590	5,000	(2,000)	-28.57%
48514 Fire Fighting/Rescue Equipment	12,052	12,147	10,000	6,100	10,000	-	0.00%
48515 Medical Equipment	7,965	-	-	-	-	-	-
48710 Minor Office Equipment	17,992	13,631	5,000	5,000	10,000	5,000	100.00%
48720 Minor Office Furniture	503	1,895	4,500	3,500	4,500	-	0.00%
48730 Minor Communication Equipment	6,861	26,744	10,000	11,000	10,000	-	0.00%
48740 Minor Machines & Equipment	2,160	2,487	5,000	5,000	5,000	-	0.00%
48750 Minor Medical Equipment	5,274	1,207	9,700	9,700	24,800	15,100	155.67%
48755 Minor Recreation Equipment	9,465	6,102	5,000	5,000	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	39,044	49,994	60,000	54,410	60,000	-	0.00%
Total: Capital Outlay	101,316	120,907	116,200	116,200	134,300	18,100	15.58%
Transfers							
50100 Tfr General Fund	42,352	52,181	-	-	-	-	-
50264 Tfr 911 Communications	-	-	55,164	55,164	59,588	4,424	8.02%
50441 Tfr Nikiski Fire Capital Project Fund	290,000	140,000	200,000	200,000	200,000	-	0.00%
Total: Transfers	332,352	192,181	255,164	255,164	259,588	4,424	1.73%
Department Total	\$ 3,877,876	\$ 3,963,766	\$ 4,093,126	\$ 4,093,126	\$ 4,216,222	\$ 123,096	3.01%

Line-Item Explanations

401140110 Regular Wages. Staff includes: 20 FTE's; 1 Chief, 1 Assistant Chief, 2 Senior Captains, 2 Captains, 4 Engineers, 8 Firefighters, 1 Mechanic, 1 Administrative Assistant, 20 Paid On-Call Members, 6 Volunteers, and 1 Temporary Office Assistant.

40120 Temporary Wages . Increase to allow for new 24 hour on-call shifts.

40130 Overtime Wages. Maintain OT increase by assigning the Assistant Chief and Training Captain to work a 56-hour workweek to help cover shifts.

42210 Operating Supplies. Budget Increase reflects actual cost, class-A foam added (\$5,280).

42220 Fire / Medical / Rescue Supplies. Medical and drug supplies increased based on EMS call volume and higher cost of drug and medical supplies.

42230 Fuel, Oils and Lubricants. 2.84% increase for the increased cost of fuel, and for the anticipated 9% annual increase in emergency call volume each year.

42360 Motor Vehicle Repair. Increase due to Tanker #3 needing 10 tires replaced (\$9,000).

43011 Contractual Services. Increases are due to normal scheduled contract increases, includes physician sponsor contract (\$90,000), ambulance billing contract (\$16,000), helicopter medivac services (\$16,600), instructor contracts (\$5,500), maintenance fee for Fire and EMS software (\$2,000), CLIA fee (\$2,500), Zoll and Autopulse preventative maintenance (\$10,972), CPAP, IStat, and miscellaneous small contracts (\$18,575). Added radio ALMR (\$10,000), Siemens (\$5,000), Station #2 water contract (\$2,000).

43140 Postage & Freight. Increases due to increased freight costs for Tyonek Fire Station.

43210 Transportation. Increases to cover increased travel cost to Tyonek/Beluga & awards ceremony.

43720 Equipment maintenance. Added extractor & sign maintenance.

43750 Vehicle Maintenance. Increase in outside shop service for repairs that can't be completed within the department.

43920 Dues & Subscriptions. Increase due to resumed yearly FETN on-line training subscription and NFPA Fire Code subscription only purchased every three years.

48311 Machinery & Equipment to purchase lawn care equipment/mowers (\$5,000).

48514 Firefighting/Rescue Equipment. One time purchase of an extrication tool (\$10,000).

48710 Minor Office Equipment. Added network switches/ remote access(\$5,000), and tables/laptops (\$5,000).

48720 Minor Office Furniture. Purchases furniture for training room at Station #1, office chairs, and kitchen table (\$4,500).

48730 Minor Communication Equipment. Radios (\$8,000), pagers (\$1,000), and cell phones (\$1,000).

48740 Minor Machinery and Equipment. Security cameras both stations (\$5,000).

48750 Minor Medical Equipment. Increase due to additional equipment needed for higher medical call volume. Zoll batteries (\$2,400), AED (\$3,300), MegaCode Sim Man (\$4,800), Laerdal ALS (\$3,000), MegaCode Sim Pad (\$4,000), and other miscellaneous minor medical equipment (\$7,300).

48755 Minor Recreation Equipment. Purchase commercial grade cardio and strength fitness equipment (\$5,000). This enhances the wellness and fitness program needed to help reduce on-duty injuries.

48760 Minor Fire Fighting Equipment. Purchase turnouts (\$16,000), helmets (\$2,480), nozzles (\$2,000), air cylinders (\$4,000), fire gear, hose turnouts, and air cylinders for Beluga and Tyonek (\$10,000), forestry gear (\$2,000), fire hose replacements (\$1,000), and various other minor fire fighting equipment (\$22,520).

50264 Transfer to 911 Communications. Transfer to special revenue fund - 911 Communications.

50441 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

For capital projects information on this department - See the Capital Projects Section - Pages 316, 319, 326 & 337

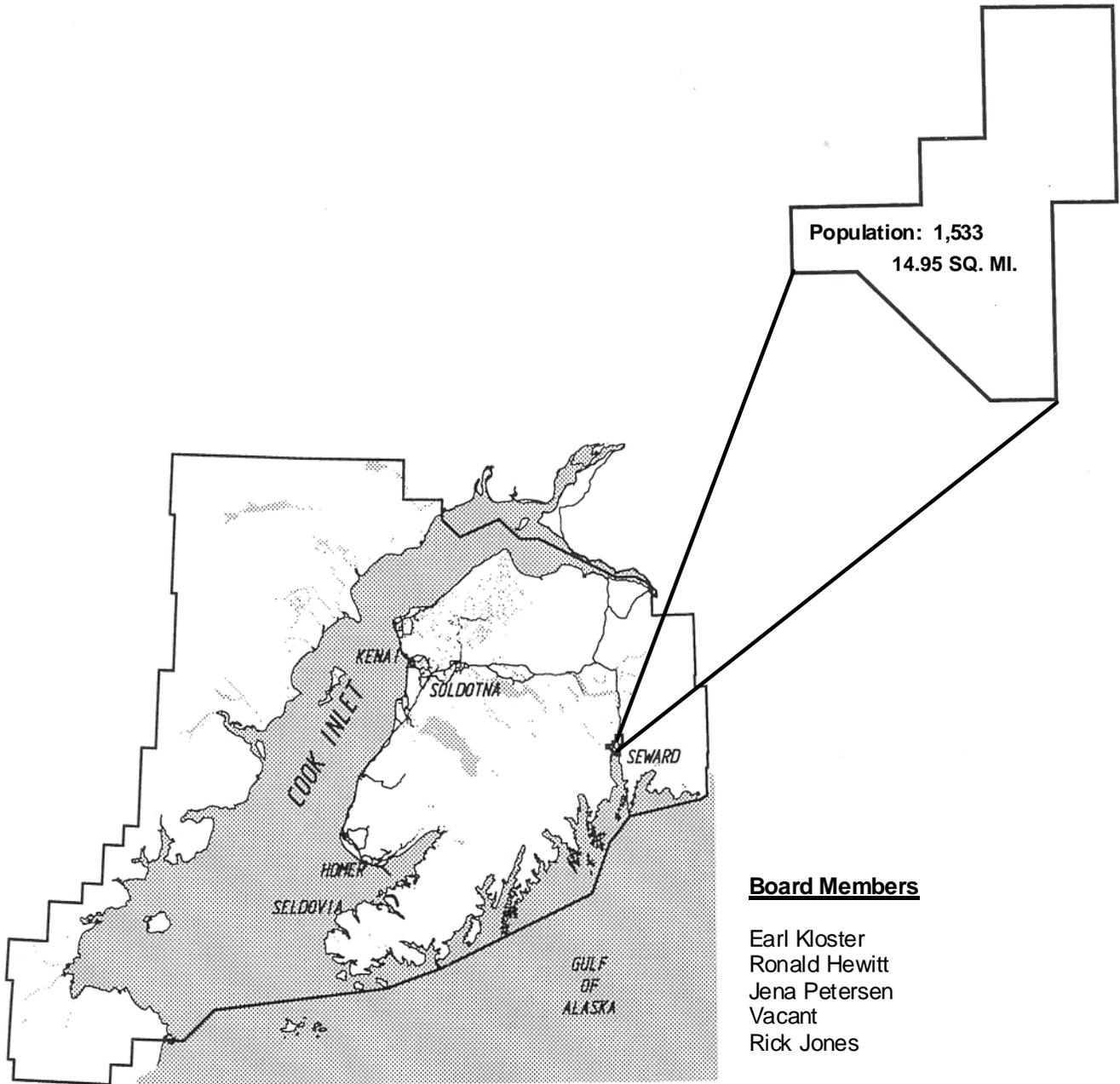
This page intentionally left blank

Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two 3/4 time permanent employee and 32 volunteers. Five elected citizens serve on its board.

The fire station is located at mile 5.5 on the Seward Highway just outside the City of Seward. Equipment consists of six fire response vehicles and three EMS rescue vehicles.

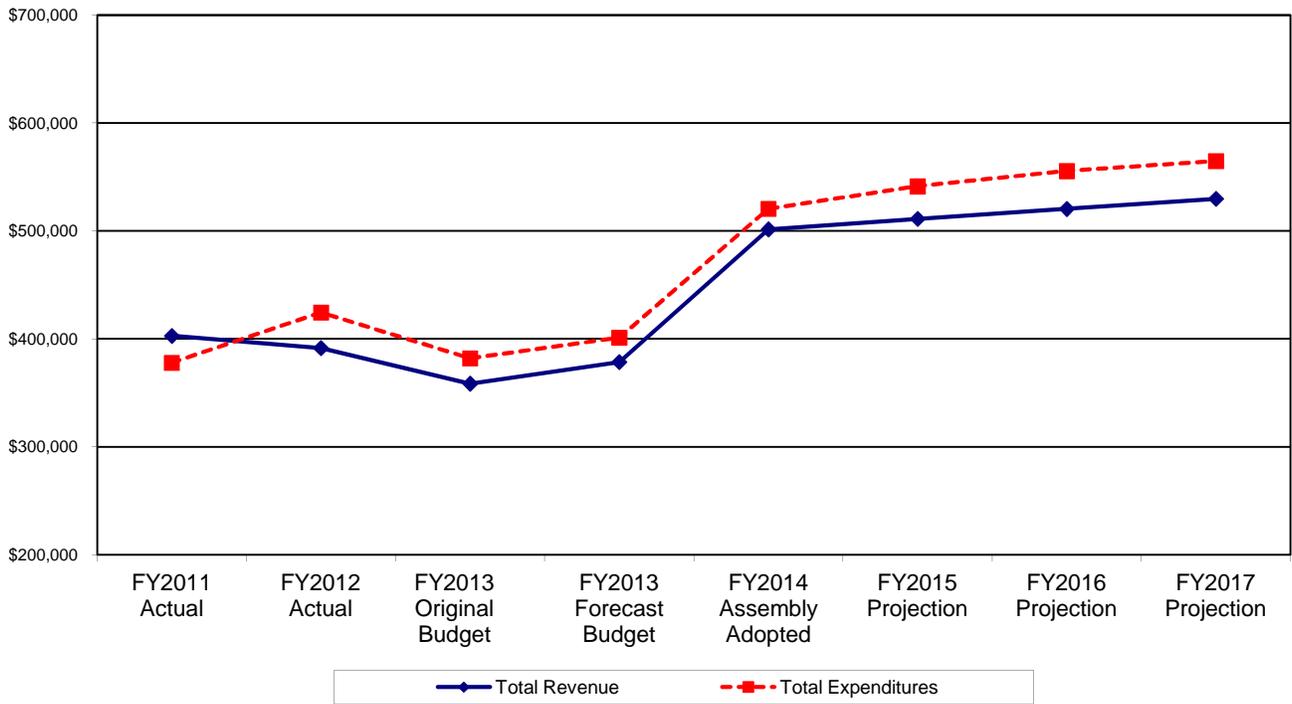
Revenue is raised through property tax and rescue services billing. The mill rate is 3.25 mills for fiscal year 2014.



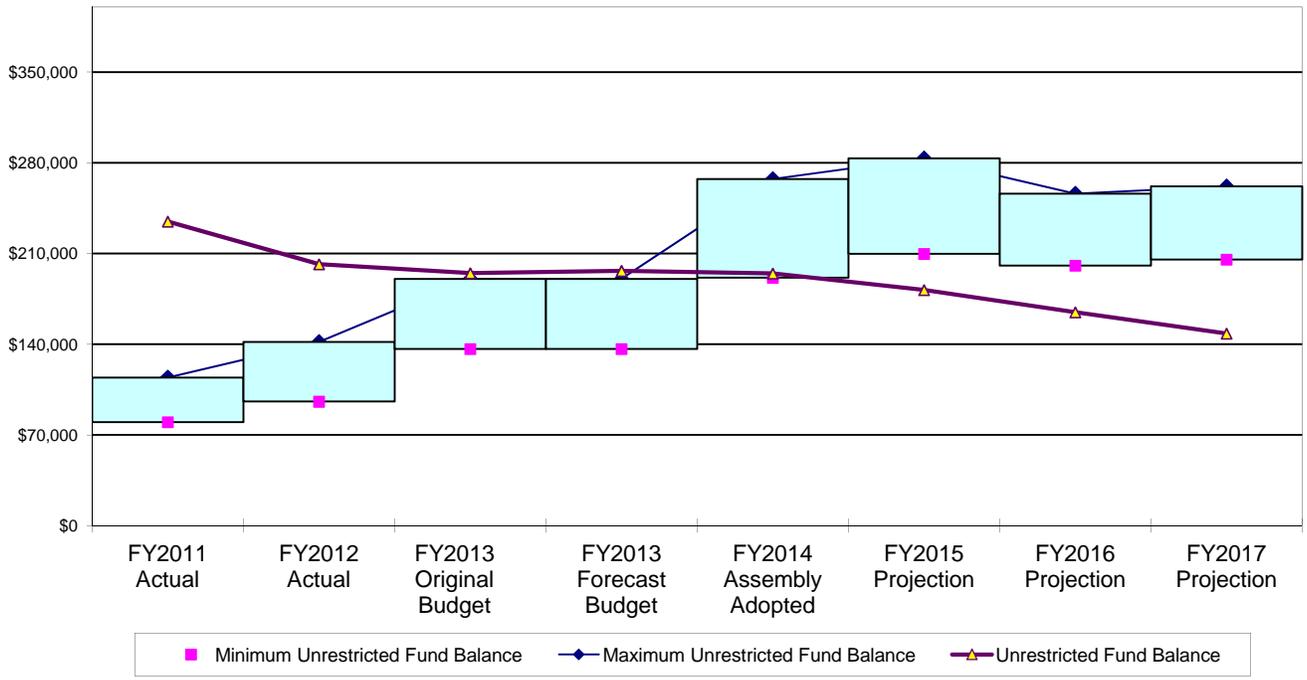
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Value (000's)								
Real	144,283	147,482	142,043	142,139	140,711	143,525	146,396	149,324
Personal	1,621	1,193	1,398	1,398	1,070	1,070	1,070	1,070
Oil & Gas (AS 43.56)	-	-	6,932	6,932	6,350	6,033	6,033	6,033
	<u>145,904</u>	<u>148,675</u>	<u>150,373</u>	<u>150,469</u>	<u>148,131</u>	<u>150,628</u>	<u>153,499</u>	<u>156,427</u>
Mill Rate	2.25	2.25	2.25	2.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 324,327	\$ 330,208	\$ 319,597	\$ 319,813	\$ 457,311	\$ 466,456	\$ 475,787	\$ 485,303
Personal	5,177	870	3,083	3,083	3,408	3,408	3,408	3,408
Oil & Gas (AS 43.56)	-	-	15,597	15,597	20,638	19,607	19,607	19,607
Interest	2,010	1,174	825	825	842	859	876	894
Flat Tax	1,743	1,718	1,481	1,481	1,757	1,792	1,828	1,865
Motor Vehicle Tax	13,438	12,590	13,439	13,439	13,000	13,260	13,525	13,796
Total Property Taxes	<u>346,695</u>	<u>346,560</u>	<u>354,022</u>	<u>354,238</u>	<u>496,956</u>	<u>505,382</u>	<u>515,031</u>	<u>524,873</u>
Federal Revenue	47,091	28,885	-	19,790	-	-	-	-
State Revenue	4,260	9,125	-	-	-	-	-	-
Interest Earnings	4,742	5,221	4,514	4,514	4,514	5,836	5,453	4,941
Other Revenue	-	1,672	-	-	-	-	-	-
Total Revenues	<u>402,788</u>	<u>391,463</u>	<u>358,536</u>	<u>378,542</u>	<u>501,470</u>	<u>511,218</u>	<u>520,484</u>	<u>529,814</u>
Expenditures:								
Personnel	99,258	162,993	170,227	170,227	181,513	188,774	196,325	204,178
Supplies	23,917	21,417	23,000	23,000	24,650	25,143	25,646	26,159
Services	109,844	102,704	119,284	119,284	115,797	118,113	120,475	122,885
Capital Outlay	43,234	36,337	19,500	38,626	15,000	15,300	15,606	15,918
Interdepartmental Charges	1,514	928	-	-	-	-	-	-
Total Expenditures	<u>277,767</u>	<u>324,379</u>	<u>332,011</u>	<u>351,137</u>	<u>336,960</u>	<u>347,330</u>	<u>358,052</u>	<u>369,140</u>
Operating Transfers To:								
Debt Service Fund	-	-	-	-	83,488	94,020	97,420	95,620
Capital Projects Fund	100,000	100,000	50,000	50,000	100,000	100,000	100,000	100,000
Total Operating Transfers	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>183,488</u>	<u>194,020</u>	<u>197,420</u>	<u>195,620</u>
Total Expenditures and Operating Transfers	<u>377,767</u>	<u>424,379</u>	<u>382,011</u>	<u>401,137</u>	<u>520,448</u>	<u>541,350</u>	<u>555,472</u>	<u>564,760</u>
Net Results From Operations	25,021	(32,916)	(23,475)	(22,595)	(18,978)	(30,132)	(34,988)	(34,946)
Projected Lapse (5%)	-	-	16,601	17,557	16,848	17,367	17,903	18,457
Change in Fund Balance	25,021	(32,916)	(6,874)	(5,038)	(2,130)	(12,765)	(17,085)	(16,489)
Beginning Fund Balance	209,601	234,622	201,706	201,706	196,668	194,538	181,773	164,688
Ending Fund Balance	<u>\$ 234,622</u>	<u>\$ 201,706</u>	<u>\$ 194,832</u>	<u>\$ 196,668</u>	<u>\$ 194,538</u>	<u>\$ 181,773</u>	<u>\$ 164,688</u>	<u>\$ 148,199</u>

Bear Creek Fire Service Area Revenue and Expenditures



Bear Creek Fire Service Area Unreserved Fund Balance



Fund: 207

Department Function

Dept: 51210

Bear Creek Fire Service Area

Mission

Provide rapid emergency fire EMS and rescue response services to the residents and visitors of the Bear Creek Fire Service Area.

Program Description

- The Bear Creek Fire service area provides support staff consisting of one part-time administrative assistant and one part-time training officer to assist the Bear Creek Volunteer Fire & EMS, Inc. consisting of 32 volunteers in providing emergency response to the residents of BCFSA and the State of Alaska. This includes offering volunteer firefighter training, community fire suppression, prevention education, rescue and emergency medical services.

Major Long Term Issues and Concerns:

- To maintain Insurance Services Office (ISO) rating of 6. This will be a challenge given the increase in cost of doing business and potential lack of federal funds, and would also result in increased insurance cost for residents.
- Increased training requirements for certification of volunteers in firefighting and EMS.
- Increasing cost of equipment and apparatus replacement may be outside service area capabilities. May need to start looking at other service areas surplus equipment and the used market.
- Recruitment and retention of volunteers.

FY2013 Accomplishments

Administration

- Established the emergency trauma technician as a basic level of training for all volunteers.

- Established four levels of firefighter qualifications for all volunteers and brought all volunteers to a minimum level certification.
- Established weekly leadership and engineer training meetings.
- Implemented the AURORA documentation system for Fire/EMS reports & training
- Established new website and Facebook page
- Awarded Assistance to Fire Fighters FEMA Training Grant for \$34,756.
- Respiratory fit testing program.

Operations

- 15 members are Emergency Trauma Technicians (ETT)
- 8 members are Emergency Medical Technicians (EMT)
- 8 members are State Certified Firefighter I
- 25 CPR trained
- 10 members are HAZ-MAT awareness/operations

FY2014 New Initiatives/Goals:

- Construction of new facility.
- Begin repayment of debt issued in FY2013 to finance construction of new building.
- Basic life support ambulance certification from State of Alaska.
- Ongoing training programs as follows:
Firefighter II
ETT/EMT I refresher
OSHA mandated training
Volunteers are funding the auto extrication training course, Hurst spreader tool and 2 high-lift tools.
Basic and intermediate firefighter, leading to Firefighter I

Performance Measures

Priority/Goal: Public Safety

Goal: Volunteer recruitment and retention

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

Measures:

Membership Numbers	2011 Actual	2012 Actual	2013 Estimated	2014 Projected
Staffing History	1.50	1.50	1.50	1.50
Volunteer Firefighters	26	30	32	34
Total number of New Volunteer Recruits	4	4	10	10

Fund: 207	Department Function
Dept: 51210	Bear Creek Fire Service Area

Priority/Goal: Public Safety

Goal: Fire Prevention Education

Objective: 1. Increased contact with the general public, through community activities, open house, and smoke detector installations.
 2. Continued efforts to educate children in fire prevention through increased involvement with schools and enhancing the educational program.

Measures:

Fire Prevention & Education Functions	2011 Actual	2012 Actual	2013 Estimated	2014 Projected
Open Houses/Activities exposing General Public to Fire Prevention Education	3	4	4	6
In School visits for Fire Prevention Education	3	3	3	6
Smoke Detector Installation/Evaluation	0	5	8	10

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

Objective: 1. To provide the appropriate training to the volunteers
 2. Increasing the number of available responders.

Measures:

Average Times	2011 Actual	2012 Actual	2013 Estimated	2014 Projected
First responding unit from time of call to en route	5:38	5:30	5:20	5:00
Response time: from time of call to scene of incident – inside the Service Area	12:18	10:48	11:13	11:00
Response time: From time of call to scene of incident – Outside the Service Area (Mutual Aid)	17:00	12:19	12:10	12:00
Total Number of calls	107	124	114	120
Total Number of EMS/Rescue Calls	63	61	79	80
Total Number of Fire Calls	33	48	23	25
Total Number of Cancelled In-Route	11	11	12	12
Total Number of EMS/Rescue/Fire Call Man hours	n/a	n/a	2,360 hrs	2,400 hrs
Average Man Hour Per Call	n/a	n/a	20.71 hrs	21.00 hrs

Fund: 207
Dept: 51210

Department Function
Bear Creek Fire Service Area

Priority/Goal: Public Safety

Goal: Standardized Level of Certification for Responders

Objective: 1. Establish Emergency Trauma Technician as a basic level of training for all volunteers.
 2. Establish four levels of qualifications for all volunteers and bring all volunteers to a minimum level certification.

Measures:

Certified First Responders	2011 Actual	2012 Actual	2013 Estimated	2014 Projected
Volunteer First Responders	26	30	32	40
ETT – Certifications	17	12	16	40
EMT-1 Certifications	3	6	10	20
Exterior Firefighter/ FFI / FFII	17	25	20	30
Total number of Training Sessions	n/a	n/a	216	200
Total number of Training Classroom Hours	n/a	n/a	896.5	830
Total Number of Volunteer Training Man hours	n/a	n/a	8,313 hrs	8,000 hrs

Commentary

During the October 2007 regular election, the voters of the service area authorized issuance of general obligation bonds for the purpose of planning, design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire service area facility and authorized an increase to the mill rate to retire the debt. The authorized debt was issued in FY2013 with the first principal and interest payment to be made in FY2014.

The service area has seen a decrease in call volume during FY2013 in comparison to FY2014 and credit some of that to the fire prevention program provided for in the area. This is reflected in a reduction of operating costs. The service area has improved the training standards and record keeping and will continue efforts towards recruitment and retention of volunteers.

Bear Creek Volunteer Fire & EMS, Inc., a nonprofit organization, has brought to the Bear Creek Fire Service area over \$40,000 to assist with the purchasing of a phone system for the station, structural turnout gear, station uniforms & jackets, iPads for the AURORA reporting system, Hurst tool hydraulic cutters, and paid for \$3,000 of training during FY2013.

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration

		FY2011	FY2012	FY2013	FY2013	FY2014	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 49,132	\$ 74,006	85,235	85,235	85,958	\$ 723	0.85%
40120	Temporary Wages	9,466	17,396	17,200	17,200	17,200	-	0.00%
40210	FICA	4,708	7,402	8,827	8,827	8,865	38	0.43%
40221	PERS	15,569	26,117	19,507	19,507	19,668	161	0.83%
40321	Health Insurance	15,890	29,780	29,448	29,448	40,028	10,580	35.93%
40322	Life Insurance	78	121	217	217	217	-	0.00%
40410	Leave	4,182	7,537	9,505	9,505	9,289	(216)	-2.27%
40511	Other Benefits	233	634	288	288	288	-	0.00%
	Total: Personnel	99,258	162,993	170,227	170,227	181,513	11,286	6.63%
Supplies								
42120	Computer Software	60	-	250	250	-	(250)	-100.00%
42210	Operating Supplies	4,697	4,127	3,750	4,101	3,500	(250)	-6.67%
42220	Fire/Medical/Rescue Supplies	4,936	3,099	4,000	4,149	4,000	-	0.00%
42230	Fuel, Oils and Lubricants	5,924	6,985	7,500	7,500	7,500	-	0.00%
42250	Uniforms	2,053	1,998	2,000	2,000	2,000	-	0.00%
42263	Training Supplies	1,533	3,308	1,000	1,000	4,650	3,650	365.00%
42310	Repair/Maintenance Supplies	1,377	325	3,000	2,500	1,500	(1,500)	-50.00%
42360	Motor Vehicle Repair Supplies	2,539	1,163	1,000	1,000	1,000	-	0.00%
42410	Small Tools & Equipment	798	412	500	500	500	-	0.00%
	Total: Supplies	23,917	21,417	23,000	23,000	24,650	1,650	7.17%
Services								
43011	Contractual Services	25,497	10,734	7,096	7,096	14,250	7,154	100.82%
43014	Physical Examinations	22,189	5,785	10,000	10,435	7,500	(2,500)	-25.00%
43019	Software Licensing	1,050	1,110	1,110	675	900	(210)	-18.92%
43110	Communications	4,659	4,986	6,000	6,000	6,000	-	0.00%
43140	Postage and Freight	260	328	400	400	300	(100)	-25.00%
43210	Transportation/Subsistence	6,007	10,256	14,088	14,088	10,320	(3,768)	-26.75%
43260	Training	6,564	2,303	9,850	9,850	7,200	(2,650)	-26.90%
43310	Advertising	600	1,661	-	-	-	-	-
43410	Printing	90	-	-	-	-	-	-
43510	Insurance Premium	7,986	30,638	29,300	29,300	25,387	(3,913)	-13.35%
43610	Utilities	10,885	13,123	12,500	12,500	13,000	500	4.00%
43720	Equipment Maintenance	3,827	5,136	4,000	4,000	5,000	1,000	25.00%
43750	Vehicle Maintenance	12,834	8,424	18,000	18,000	18,000	-	0.00%
43780	Buildings/Ground Maintenance	6,550	7,542	6,000	6,000	7,000	1,000	16.67%
43810	Rents & Operating Leases	70	115	125	125	125	-	0.00%
43920	Dues and Subscriptions	776	563	815	815	815	-	0.00%
	Total: Services	109,844	102,704	119,284	119,284	115,797	(3,487)	-2.92%
Capital Outlay								
48311	Machinery & Equipment	-	10,784	-	-	-	-	-
48513	Recreational Equipment	-	3,478	-	-	-	-	-
48514	Firefighting/Rescue Equipment	16,355	3,391	10,000	6,279	10,000	-	0.00%
48710	Minor Office Equipment	1,330	1,411	3,500	3,830	-	(3,500)	-100.00%
48720	Minor Office Furniture	1,090	-	-	-	-	-	-
48730	Minor Communication Equipment	8,219	8,565	5,000	5,000	5,000	-	0.00%
48740	Minor Machines & Equipment	792	-	1,000	1,000	-	(1,000)	-100.00%
48760	Minor Fire Fighting Equipment	15,448	8,708	-	22,517	-	-	-
	Total: Capital Outlay	43,234	36,337	19,500	38,626	15,000	(4,500)	-23.08%
Transfers								
50342	Bear Creek Debt Service	-	-	-	-	83,488	83,488	-
50442	Bear Creek Capital Projects	100,000	100,000	50,000	50,000	100,000	50,000	100.00%
	Total: Transfers	100,000	100,000	50,000	50,000	183,488	133,488	266.98%

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	1,514	928	-	-	-	-	-
Total: Interdepartmental Charges	1,514	928	-	-	-	-	-
Department Total	\$ 377,767	\$ 424,379	\$ 382,011	\$ 401,137	\$ 520,448	\$ 138,437	36.24%

Line-Item Explanations

40110 Regular Wages. Staff includes a 3/4-time Training and Maintenance Coordinator and a 3/4-time Administrative Assistant.

40321 Health Insurance. Increased in anticipation of healthcare reform.

42263 Training Supplies. Increased to support in-house training versus travel. OSHA safety training dvd (\$1,500), National Fire Protection Standards training supplies (\$1,400), miscellaneous training materials and manuals for firefighting and EMS response (\$1,750).

42310 Repair/Maintenance Supplies. Decreased moved to vehicle maintenance with less in house work being done.

43011 Contractual Services. Medical directors program (\$7,300), instructor for EMT, rescue, and other training (\$6,950).

43014 Physical Examinations. Immunizations (\$2,500). Program for physical examinations deleted.

43019 Software Licensing. Renewal of various software licenses including the Aurora Reporting System.

43210 Transportation/Subsistence. Travel to Alaska Fire Chief's conference, state firefighting conference, state EMS Symposium, and administrative travel to Soldotna. Decrease due to in-house training opportunities.

43260 Training. Increased for Firefighter II, HazMat. Decrease due to in-house training opportunities.

43610 Utilities. Increase cost of public utilities/electricity.

43720 Equipment Maintenance. Increased repair due to aging equipment

43780 Building/Ground Maintenance. Increased for the hauling and removal of snow.

50342 Transfer to Debt Service. To cover the current portion of principal and interest for bonds issued in FY2013 to finance the construction of a new multi-use facility .

50442 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

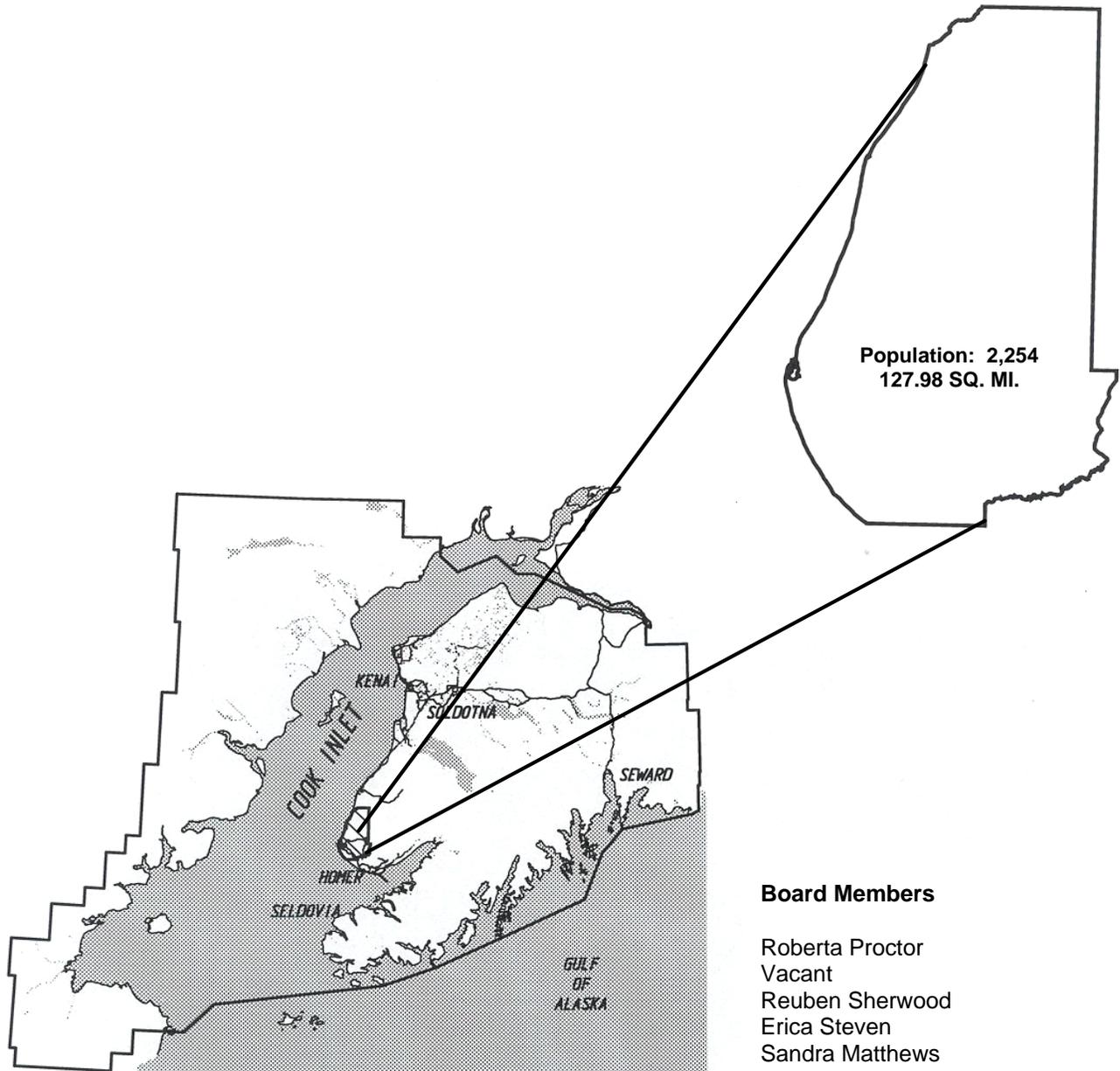
For capital projects information of this department - See the Capital Projects section - Pages 316, 319, & 327

Anchor Point Fire and Emergency Medical Service Area

Established in October 1983, this service area provides fire protection and emergency services in the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The department is staffed by 2 permanent full-time and 1 half time employee and 33 volunteers. The service area is overseen by an elected five-member board, each serving three-year terms.

The service area operates three engine/pumpers (two of which are housed in the satellite station in Nikolaevsk Village), two rescue trucks, two pumper/tenders, three ALS ambulances (one of which is housed in the satellite station in Nikolaevsk Village), three utility vehicles (one of which is housed in the Nikolaevsk station), a wild land Brush pick-up and a six-wheel ATV for wild land and beach access.

The major source of revenue is property tax. The mill rate is 2.25 mills for fiscal year 2014.



Board Members

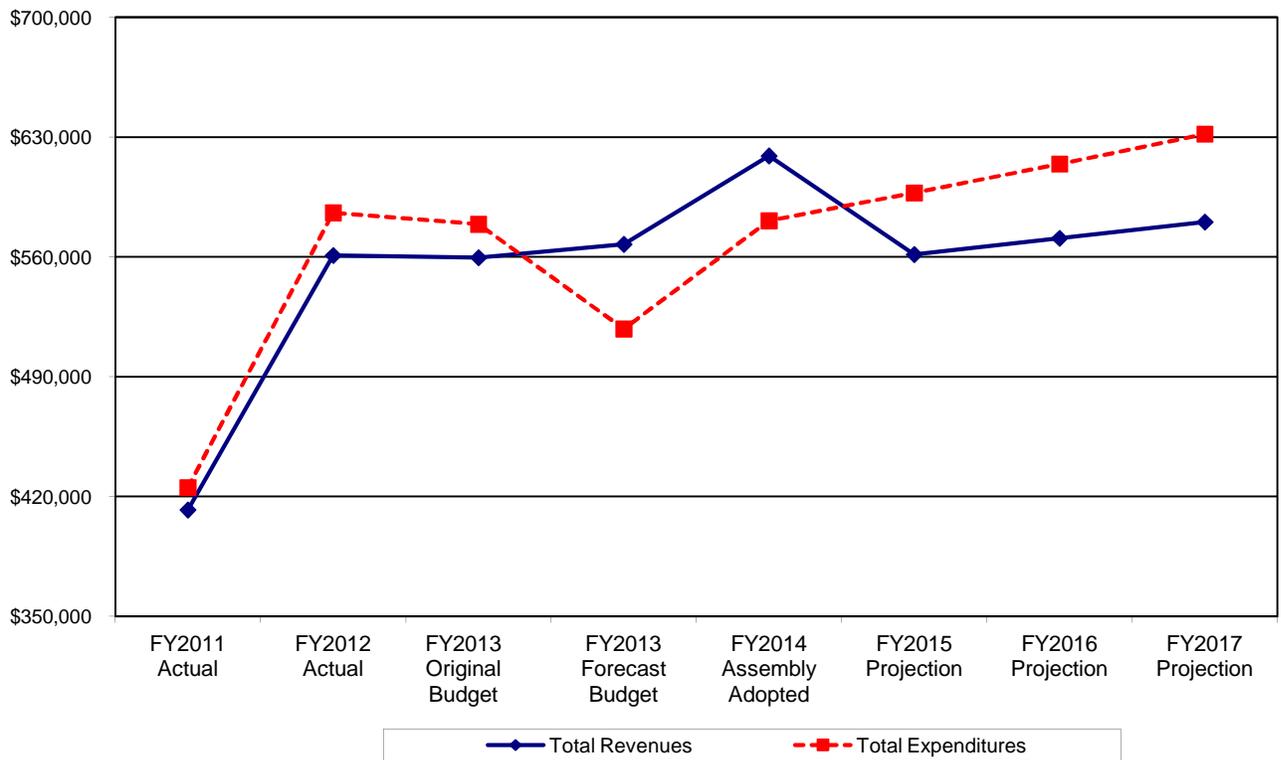
Roberta Proctor
Vacant
Reuben Sherwood
Erica Steven
Sandra Matthews

Acting Fire Chief: Kayt Andrews

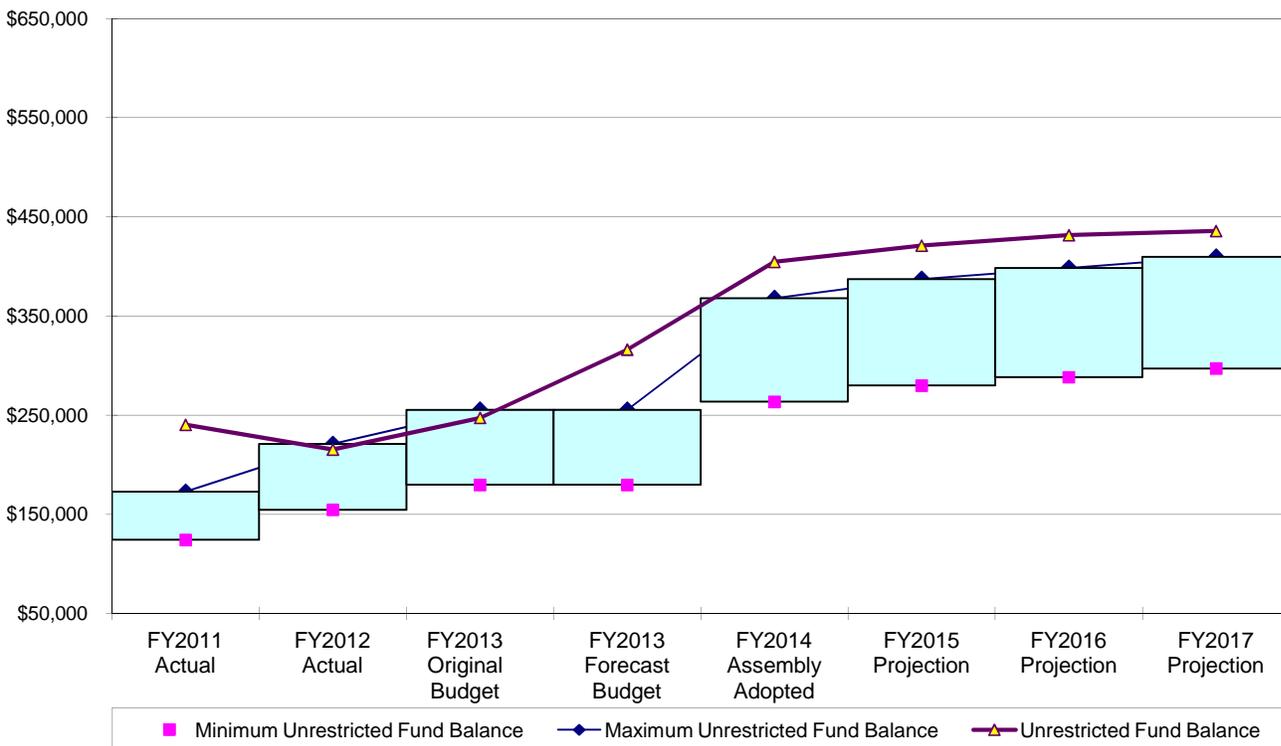
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2014	FY2015	FY2016	FY2017
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	213,146	243,156	204,921	208,411	219,918	224,316	228,802	233,378
Personal	2,348	2,625	15,934	15,934	17,277	17,277	17,277	17,277
Oil & Gas (AS 43.56)	12,306	22,153	18,395	18,395	29,929	28,433	28,433	28,433
	<u>227,800</u>	<u>267,934</u>	<u>239,250</u>	<u>242,740</u>	<u>267,124</u>	<u>270,026</u>	<u>274,512</u>	<u>279,088</u>
Mill Rate	1.60	1.60	2.25	2.25	2.25	2.00	2.00	2.00
Revenues:								
Property Taxes								
Real	\$ 339,481	\$ 473,196	\$ 461,072	\$ 468,925	\$ 494,816	\$ 448,632	\$ 457,604	\$ 466,756
Personal	3,738	4,761	35,134	35,134	38,096	33,863	33,863	33,863
Oil & Gas (AS 43.56)	42,263	49,844	41,389	41,389	67,340	56,866	56,866	56,866
Interest	6,049	1,826	6,170	6,170	1,863	1,872	1,881	1,890
Flat Tax	2,670	3,434	2,000	2,000	3,401	3,418	3,435	3,452
Motor Vehicle Tax	7,440	7,797	8,000	8,000	7,700	7,739	7,778	7,817
Total Property Taxes	<u>401,641</u>	<u>540,858</u>	<u>553,765</u>	<u>561,618</u>	<u>613,216</u>	<u>552,390</u>	<u>561,427</u>	<u>570,644</u>
State Revenues	3,949	12,572	-	-	-	-	-	-
Interest Earnings	5,755	6,857	5,798	5,798	5,798	9,107	9,474	9,710
Other Revenue	880	547	-	-	-	-	-	-
Total Revenues	<u>412,225</u>	<u>560,834</u>	<u>559,563</u>	<u>567,416</u>	<u>619,014</u>	<u>561,497</u>	<u>570,901</u>	<u>580,354</u>
Expenditures:								
Personnel	138,839	270,982	313,928	249,967	309,200	321,568	334,431	347,808
Supplies	41,767	35,140	42,500	42,500	43,500	44,370	45,257	46,162
Services	126,325	142,138	139,165	142,010	132,936	135,595	138,307	141,073
Capital Outlay	18,292	37,588	18,500	18,500	20,500	20,910	21,328	21,755
Total Expenditures	<u>325,223</u>	<u>485,848</u>	<u>514,093</u>	<u>452,977</u>	<u>506,136</u>	<u>522,443</u>	<u>539,323</u>	<u>556,798</u>
Operating Transfers To:								
Capital Projects Fund	100,000	100,000	65,000	65,000	75,000	75,000	75,000	75,000
Total Operating Transfers	<u>100,000</u>	<u>100,000</u>	<u>65,000</u>	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditures and Operating Transfers	<u>425,223</u>	<u>585,848</u>	<u>579,093</u>	<u>517,977</u>	<u>581,136</u>	<u>597,443</u>	<u>614,323</u>	<u>631,798</u>
Net Results From Operations	(12,998)	(25,014)	(19,530)	49,439	37,878	(35,946)	(43,422)	(51,444)
Projected Lapse (10%)	-	-	51,409	51,409	50,614	52,244	53,932	55,680
Change in Fund Balance	(12,998)	(25,014)	31,879	100,848	88,492	16,298	10,510	4,236
Beginning Fund Balance	253,422	240,424	215,410	215,410	316,258	404,750	421,048	431,558
Ending Fund Balance	<u>\$ 240,424</u>	<u>\$ 215,410</u>	<u>\$ 247,289</u>	<u>\$ 316,258</u>	<u>\$ 404,750</u>	<u>\$ 421,048</u>	<u>\$ 431,558</u>	<u>\$ 435,794</u>

Anchor Point Fire and Emergency Medical Service Area Revenues and Expenditures



Anchor Point Fire and Emergency Medical Service Area Unreserved Fund Balance



Fund: 209	Department Function
Dept: 51410	Anchor Point Fire & Emergency Medical Service Area

Mission
Provide fire and emergency medical services to the Anchor Point Fire and Emergency Medical Service Area.

Program Description
Anchor Point Fire and Emergency Service Area is responsible for providing protection of life and property and providing public safety services and education.

Major Long Term Issues and Concerns:

- Volunteer recruitment and retention.

FY2013 Accomplishments
Administration

- Completed Department Standard Operating Guidelines
- Continued implementation of multiple NFPA policies and procedures.

Operations

- Offered and completed training in ETT, EMT-I and EMT-II refreshers, ACLS, FF-2 and multiple CPR/ First Aid classes.
- Reached complete compliance on FEMA ICS requirements

FY2014 New Initiatives:

- Attract and train new volunteers through increased community involvement, advertising and education.

Performance Measures

Priority/Goal: Public Safety
Goal: Increase/maintain adequately trained volunteer personnel to respond to Emergency calls
Objective: 1. Recruit/Retain volunteers
2. Provide Necessary Training (Fire/EMS)

Measures:

Department Volunteer Personnel	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Projected
EMS	21	17	18	25
Fire	20	12	17	25
Dispatch	7	5	8	8

Training	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Projected
EMS Training meetings/ classes	58	58	51	65
Fire Training meetings/ classes	19	31	43	55
Total Training Hours	375	302	437	525

Call Volume Vs. Responder Average	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Projected
Total Fire Calls	49	55	69	60
Fire Responder Average	8	6	8	10
Total EMS Calls	188	180	181	190
EMS Responder Average	4	5	5	5

Commentary
Please note that the above information is based on a calendar year.

**Kenai Peninsula Borough
Budget Detail**

**Fund 209
Department 51410 - Anchor Point Fire & Emergency Medical**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 52,582	\$ 114,602	\$ 166,067	\$ 100,000	\$ 161,681	\$ (4,386)	-2.64%
40120 Temporary Wages	45,465	61,325	30,000	60,000	32,401	2,401	8.00%
40130 Overtime Wages	341	1,801	-	-	-	-	-
40210 FICA	7,882	14,256	16,254	16,254	15,912	(342)	-2.10%
40221 PERS	14,433	35,981	36,786	36,786	35,813	(973)	-2.65%
40321 Health Insurance	13,003	34,017	49,080	29,448	50,035	955	1.95%
40322 Life Insurance	82	155	407	407	396	(11)	-2.70%
40410 Leave	4,930	8,778	15,262	7,000	12,818	(2,444)	-16.01%
40511 Other Benefits	121	67	72	72	144	72	100.00%
Total: Personnel	138,839	270,982	313,928	249,967	309,200	(4,728)	-1.51%
Supplies							
42120 Computer Software	2,090	-	500	500	500	-	0.00%
42210 Operating Supplies	4,597	4,709	6,700	6,700	6,700	-	0.00%
42220 Fire/Medical/Rescue Supplies	3,192	5,745	7,050	7,050	7,050	-	0.00%
42230 Fuel, Oils and Lubricants	8,427	10,952	11,000	11,000	12,000	1,000	9.09%
42250 Uniforms	1,341	1,484	1,500	1,500	1,500	-	0.00%
42263 Training Supplies	8,333	1,536	3,000	3,000	3,000	-	0.00%
42310 Repair/Maintenance Supplies	1,082	660	2,000	2,000	2,000	-	0.00%
42360 Motor Vehicle Repair	12,093	8,481	10,000	10,000	10,000	-	0.00%
42410 Small Tools	612	1,573	750	750	750	-	0.00%
Total: Supplies	41,767	35,140	42,500	42,500	43,500	1,000	2.35%
Services							
43011 Contractual Services	19,477	18,133	19,100	19,100	19,100	-	0.00%
43014 Physical Examinations	9,998	1,698	10,000	10,000	10,000	-	0.00%
43110 Communications	4,347	6,229	6,000	6,000	6,000	-	0.00%
43140 Postage and Freight	193	274	500	500	500	-	0.00%
43210 Transport/Subsistence	3,220	4,776	6,502	6,502	5,918	(584)	-8.98%
43220 Car Allowance	-	1,537	3,600	3,600	3,600	-	0.00%
43260 Training	1,043	3,100	1,950	1,950	1,445	(505)	-25.90%
43310 Advertising	521	175	400	400	400	-	0.00%
43410 Printing	44	777	50	50	50	-	0.00%
43510 Insurance Premium	45,259	54,424	39,913	39,913	31,113	(8,800)	-22.05%
43610 Utilities	33,184	37,824	29,700	29,700	30,515	815	2.74%
43720 Equipment Maintenance	4,908	3,956	5,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	-	949	3,000	3,000	3,000	-	0.00%
43780 Buildings/Grounds Maintenance	2,862	6,747	12,000	14,287	14,000	2,000	16.67%
43810 Rents and Operating Leases	779	1,428	1,250	1,808	2,000	750	60.00%
43920 Dues and Subscriptions	490	111	200	200	295	95	47.50%
Total: Services	126,325	142,138	139,165	142,010	132,936	(6,229)	-4.48%
Capital Outlay							
48710 Minor Office Equipment	-	3,503	250	250	250	-	0.00%
48720 Minor Office Furniture	250	-	250	250	250	-	0.00%
48730 Minor Communication Equipment	3,780	259	2,000	2,000	3,000	1,000	50.00%
48740 Minor Machines & Equipment	-	-	5,000	5,000	3,000	(2,000)	-40.00%
48750 Minor Medical Equipment	4,778	-	6,000	6,000	6,000	-	0.00%
48760 Minor Firefighting/Rescue Equipment	9,484	33,826	5,000	5,000	8,000	3,000	60.00%
Total: Capital Outlay	18,292	37,588	18,500	18,500	20,500	2,000	10.81%
Transfers							
50444 Anchor Point Capital Projects	100,000	100,000	65,000	65,000	75,000	10,000	15.38%
Total: Transfers	100,000	100,000	65,000	65,000	75,000	10,000	15.38%

**Fund 209
Department 51410 - Anchor Point Fire & Emergency Medical Service Area - Continued**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Department Total	\$ 425,223	\$ 585,848	\$ 579,093	\$ 517,977	\$ 581,136	2,043 0.35%

Line-Item Explanations

- | | |
|--|--|
| <p>40110 Regular Wages. Staff includes: 1 Chief, 1 Assistant Chief and a 1/2 time mechanic. Decrease due to mechanic position starting at Step 1 instead of Step 2.</p> <p>40120 Temporary Wages. Increase based on stipend increase for volunteer responders.</p> <p>42230 Fuels, Oils and Lubricants. Increase due to projected fuel price increase.</p> <p>43011 Contractual Services. Medical director stipend (\$5,000), EMS instructor fees (\$5,500), Firefighter instructor fees (\$6,000) and CPR instructor fees (\$300), ladder testing (\$1,000), O2 cylinder maintenance (\$400), Image Trend (\$900).</p> <p>43110 Communications. Increase based on moving internet onto the borough server and phone system as well as the addition of 2 department mobile phones.</p> <p>43780 Buildings/Grounds Maintenance. Increased for roof maintenance and exterior lighting replacement.</p> | <p>43810 Rents and Operating Leases. Increased for potential port-a-potty rental.</p> <p>43610 Dues and Subscriptions. Increased for CLIA renewal.</p> <p>43210 Transportation/Subsistence. To cover attendance at the Alaska EMS Symposium in Anchorage; the Alaska Firefighters Association Conference and miscellaneous travel.</p> <p>48720 Minor Office Furniture. Purchase new office chairs.</p> <p>48730 Minor Communication Equipment. Increase for purchase of ALMR capable hand held and base radio units. VFA grant matching funds.</p> <p>48740 Minor Machines & Equipment. For office computer upgrades.</p> <p>48750 Minor Medical Equipment. Portable suction units (\$3,000), hydraulic ambulance stretcher (\$3,000).</p> <p>48760 Minor Fire Fighting Equipment. SCBA masks (\$2,000), SCBA bottle replacements (\$1,500), bunker gear (\$3,000), VFA grant matching funds (\$1,500).</p> |
|--|--|

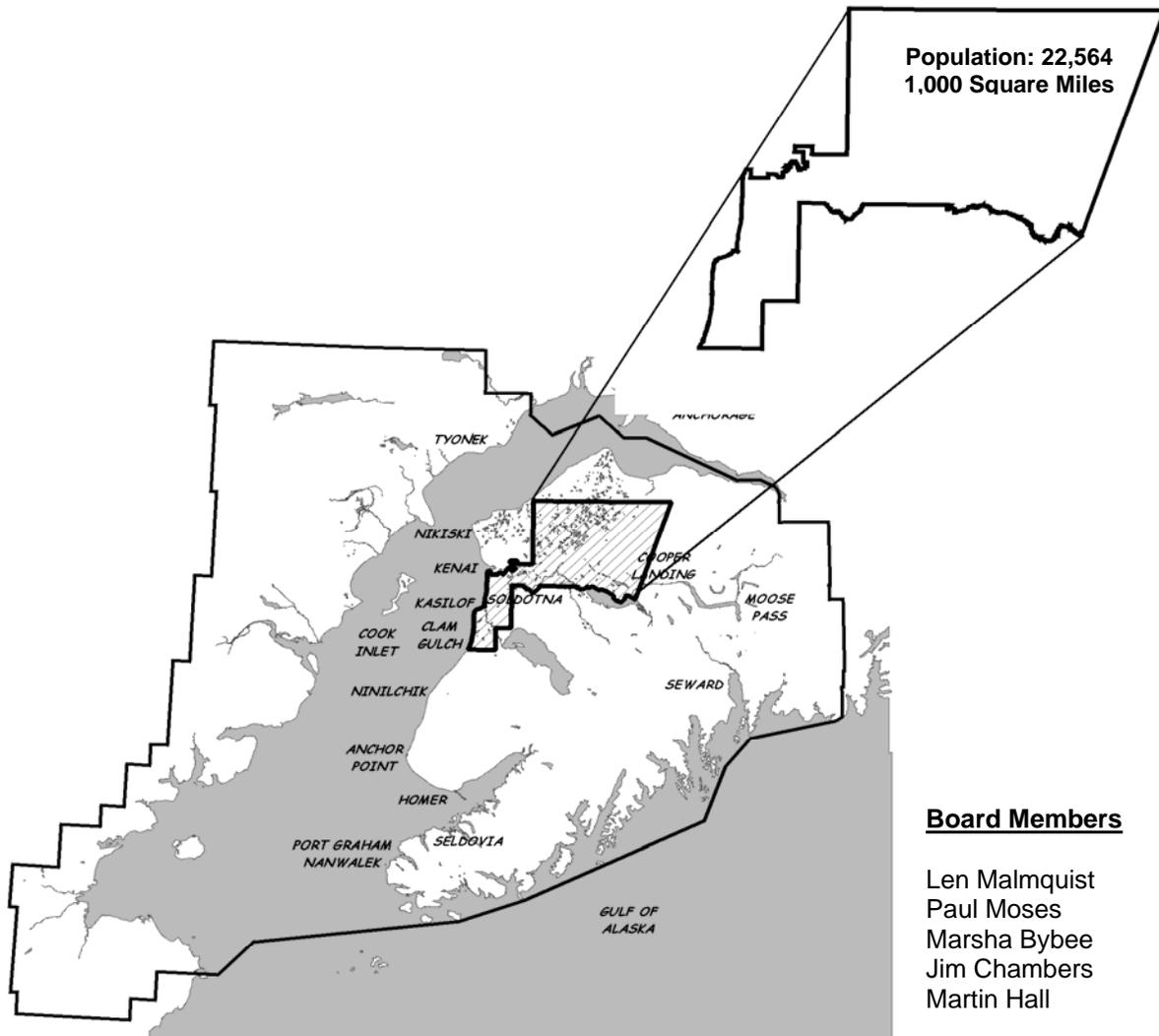
For capital projects information of this department - See the Capital Projects section - Pages 316, 319 & 328

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 42 permanent employees and 31 on-call employees. There are six stations.

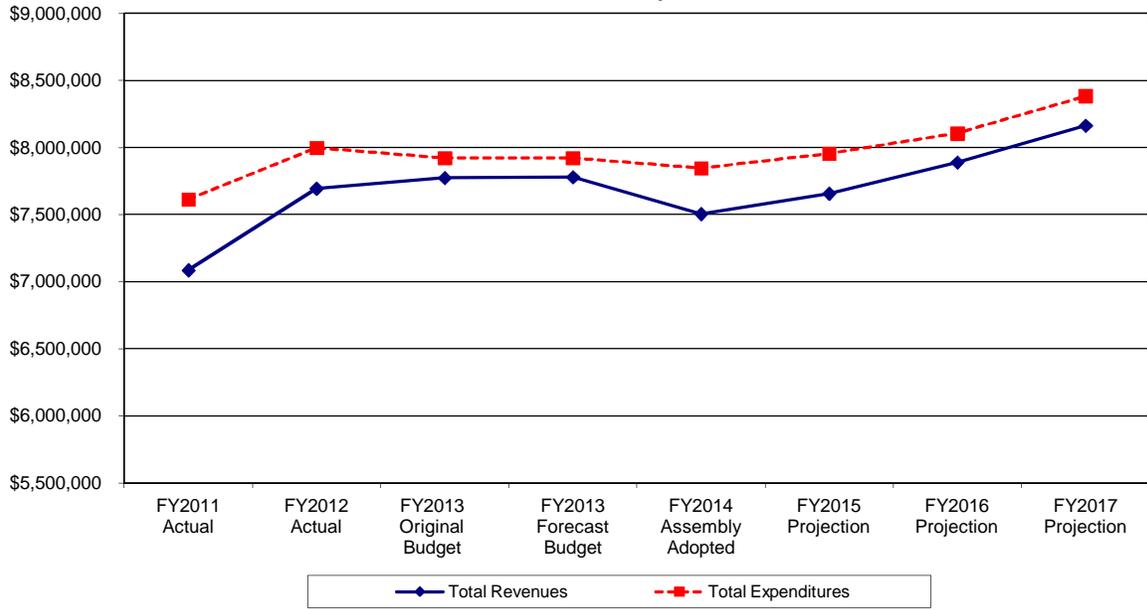
The mill levy for the service area is 2.65 for fiscal year 2014. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



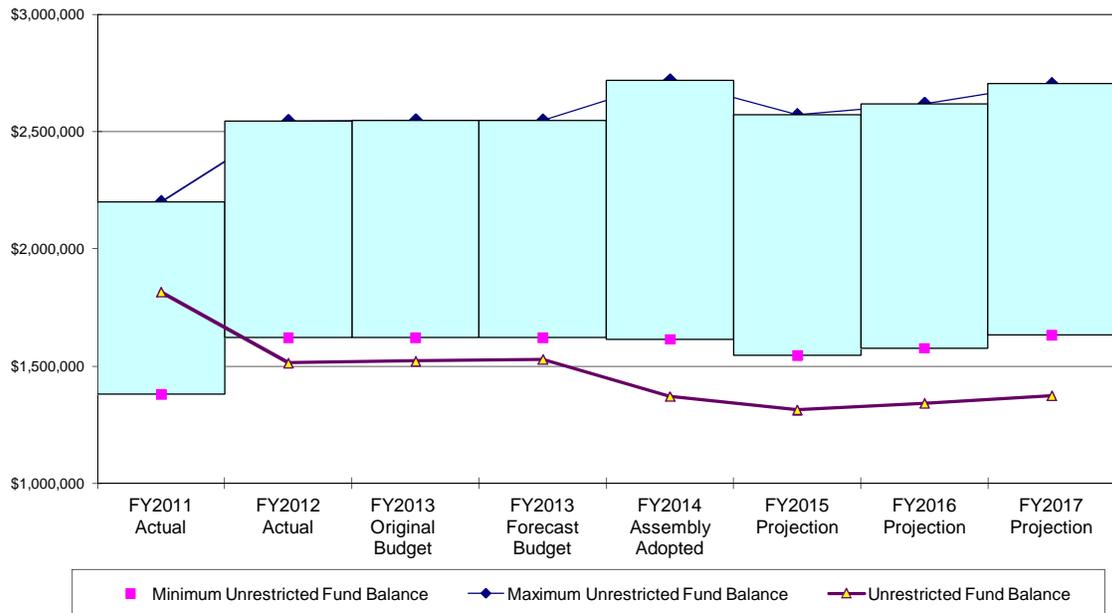
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Value (000's)								
Real	2,265,949	2,332,754	2,325,854	2,328,623	2,309,831	2,367,577	2,450,442	2,548,460
Personal	88,354	89,119	92,127	92,127	90,847	92,664	94,517	96,407
Oil & Gas (AS 43.56)	104,280	96,148	91,275	91,275	105,185	99,926	99,926	99,926
	<u>2,458,583</u>	<u>2,518,021</u>	<u>2,509,256</u>	<u>2,512,025</u>	<u>2,505,863</u>	<u>2,560,167</u>	<u>2,644,885</u>	<u>2,744,793</u>
Mill Rate	2.45	2.45	2.65	2.65	2.65	2.65	2.65	2.65
Revenues:								
Property Taxes								
Real	\$ 5,548,557	\$ 5,700,097	\$ 6,163,513	\$ 6,170,851	\$ 6,121,052	\$ 6,274,079	\$ 6,493,671	\$ 6,753,419
Personal	215,261	199,961	239,254	239,254	235,930	240,648	245,461	250,369
Oil & Gas (AS 43.56)	255,485	235,394	241,879	241,879	278,740	264,804	264,804	264,804
Interest	20,401	21,485	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	41,498	45,889	38,500	38,500	53,728	54,803	55,899	57,017
Motor Vehicle Tax	128,158	132,483	120,000	120,000	122,000	122,000	122,000	122,000
Total Property Taxes	<u>6,209,360</u>	<u>6,335,309</u>	<u>6,821,146</u>	<u>6,828,484</u>	<u>6,829,450</u>	<u>6,974,694</u>	<u>7,200,562</u>	<u>7,466,711</u>
Federal Revenues	-	225,059	293,597	273,597	-	-	-	-
State Revenues	237,083	371,171	-	-	-	-	-	-
Interest Earnings	55,826	63,124	30,000	50,000	50,000	50,000	50,000	50,000
Other Revenue	562,589	682,348	619,634	619,634	619,634	625,830	632,088	638,409
Total Revenues	<u>7,064,858</u>	<u>7,677,011</u>	<u>7,764,377</u>	<u>7,771,715</u>	<u>7,499,084</u>	<u>7,650,524</u>	<u>7,882,650</u>	<u>8,155,120</u>
Operating Transfers From:								
Special Revenue Fund	20,741	17,269	8,716	8,716	7,170	7,267	7,455	7,650
Total Operating Transfers	<u>20,741</u>	<u>17,269</u>	<u>8,716</u>	<u>8,716</u>	<u>7,170</u>	<u>7,267</u>	<u>7,455</u>	<u>7,650</u>
Total Revenues and Operating Transfers	<u>7,085,599</u>	<u>7,694,280</u>	<u>7,773,093</u>	<u>7,780,431</u>	<u>7,506,254</u>	<u>7,657,791</u>	<u>7,890,105</u>	<u>8,162,770</u>
Expenditures:								
Personnel	4,904,373	5,541,145	5,658,096	5,658,096	5,858,378	5,935,213	6,053,917	6,296,074
Supplies	378,541	416,389	427,724	450,434	453,768	462,843	472,100	481,542
Services	646,466	682,699	764,049	763,549	828,566	845,137	862,040	879,281
Capital Outlay	142,982	139,730	150,998	128,788	132,792	135,448	138,157	145,065
Interdepartmental Charges	-	6,844	-	-	-	-	-	-
Total Expenditures	<u>6,072,362</u>	<u>6,786,807</u>	<u>7,000,867</u>	<u>7,000,867</u>	<u>7,273,504</u>	<u>7,378,641</u>	<u>7,526,214</u>	<u>7,801,962</u>
Operating Transfers To:								
General Fund	98,505	-	-	-	-	-	-	-
Special Revenue Fund	-	119,142	130,226	130,226	133,014	135,674	138,387	141,155
Capital Projects Fund	1,250,000	900,000	600,000	600,000	250,000	250,000	250,000	250,000
Debt Service Fund	192,077	191,378	190,378	190,378	190,128	190,728	191,128	191,328
Total Operating Transfers	<u>1,540,582</u>	<u>1,210,520</u>	<u>920,604</u>	<u>920,604</u>	<u>573,142</u>	<u>576,402</u>	<u>579,515</u>	<u>582,483</u>
Total Expenditures and Operating Transfers	<u>7,612,944</u>	<u>7,997,327</u>	<u>7,921,471</u>	<u>7,921,471</u>	<u>7,846,646</u>	<u>7,955,043</u>	<u>8,105,729</u>	<u>8,384,445</u>
Net Results From Operations	(527,345)	(303,047)	(148,378)	(141,040)	(340,392)	(297,252)	(215,624)	(221,675)
Projected Lapse	-	-	156,524	156,524	181,838	239,806	244,602	253,564
Change in fund balance	(527,345)	(303,047)	8,146	15,484	(158,554)	(57,446)	28,978	31,889
Beginning Fund Balance	2,344,192	1,816,847	1,513,800	1,513,800	1,529,284	1,370,730	1,313,284	1,342,262
Ending Fund Balance	<u>\$ 1,816,847</u>	<u>\$ 1,513,800</u>	<u>\$ 1,521,946</u>	<u>\$ 1,529,284</u>	<u>\$ 1,370,730</u>	<u>\$ 1,313,284</u>	<u>\$ 1,342,262</u>	<u>\$ 1,374,151</u>

Central Emergency Services Revenues and Expenditures



Central Emergency Services Unreserved Fund Balance



Fund	211	Department Function
Dept:	51610	Central Emergency Service Area

Mission

Central Emergency Services (CES) will ensure that an effective and efficient organizational structure is maintained for the purpose of providing quality fire protection service delivery that includes fire suppression, EMS, rescue, public education and investigation.

Program Description

- CES serves a population of 24,626 citizens within a 1,000 sq. mile service area.
- CES operates five staffed stations and three unstaffed sub-stations.
- Staffing consists of 39 career, 3 support, and 32 on-call personnel.

Major Long Term Issues and Concerns:

- Address long term funding and alternative funding in order to maintain and enhance current levels of fire protection and services.
- Stay abreast of new changes in the fire service through training and communications.

FY 2013 Accomplishments:

- Administration
- Developed a Customer Centered Strategic Plan through community meetings, staff interaction and Administrative working groups.
- Operations
- Replaced and insulated metal roof at the Soldotna Fire Station.
 - Department wide transition to tablet technology for incident reporting, fire inspections, dispatch information and mapping.
 - Placed 5 Thermal Imaging Cameras into service.

FY2014 New Initiatives:

- Increase energy efficiency, per KPB Energy Audit report, by replacing aging boiler/heating system at the K-Beach fire station.
- Maintain station staffing through in-house teleconference training (SMART Board or similar). Will also enable other Service Areas to participate via internet.

Performance Measures

Priority/Goal: Fire Suppression

Goal: Maintain the lowest level of property loss due to fire.

Objective: Limit the property fire loss to less than 5% of the property effected.

Measures:

Dollar Value Saved & Loss Analysis	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Total Number of Fires	46	31	42	40
Property Value Loss from Fire	\$3,498,400	\$1,172,870	\$1,328,710	\$2,250,000
Property Value Saved from Fire	\$60,926,200	\$52,120,230	\$5,294,500	\$39,450,000
Percentage Saved from Fire	94.57%	97.80%	79.94%	94%

Priority/Goal: Emergency Medical Services (EMS)

Goal: Ensure timely response and highest level of service per emergency medical response.

Objective: Provide advanced level EMS care on scene within 8 minutes of 911 call 90% of the time.

Measures:

EMS Response Time Analysis	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Number of EMS Calls Responded to	1,573	1,603	1,700	1,800
Average Response Time	7:51	8:09	8:00	8:00
% of Calls Under 8 Minute Response Time	92%	78%	88%	90%

Fund: 211

Department Function

Dept: 51610

Central Emergency Service Area - Continued

Priority/Goal: Rescue

Goal: Ensure that rescue training is in compliance with NFPA 1670: Standard on Operations and Training for Technical Search and Rescue Incidents.

Objective: Provide training necessary to achieve 95% compliance in the NFPA Standard.

Measures:

Rescue Responses	Benchmark	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Motor Vehicle Accidents	N/A	136	145	140	140
Search & Rescue	N/A	9	4	4	4
Water Rescue	N/A	11	2	2	2
% of Personnel in Compliance (including On-Call personnel)	95%	68%	70%	83%	90%

Priority/Goal: Public Education

Goal: Increase the number of elementary school age children receiving fire and life safety education.

Objective: Provide fire and life safety education to K-6th grade children to maintain a record of 0% juvenile fire starts.

Measures:

Public Education Measures	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Number of School Age Children Taught (K-6 th grade)	2,656	2,683	2,700	2,700
Fire Station Tours	196	182	190	200
% of Juvenile Started Fires	0%	0.02%	0%	0%

Priority/Goal: Fire Investigation

Goal: Identify and reduce the cause of unintentional fires through public information and education.

Objective: Reduce the cause of unintentional fires by 25%.

Measures:

Causes of Ignition	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Intentional	2	7	5	3
Unintentional	31	33	26	20
Failure of Equipment or Heat Source	4	4	3	3
Under Investigation	4	4	5	4
Cause Undetermined	5	17	6	5
Public Presentations	11	12	15	18
% of unintentional Fires	67%	79%	75%	57%

Commentary

CES priorities for FY2014 will consist of maintaining our current level of service delivery, fire prevention education, in-house teleconference training and the utilization of technology to deliver a rapid response. Maintenance projects will include an energy efficient boiler at the K-Beach fire station and the painting of the Mackey Lake fire station. CES Administration will occupy a portion of the KPB Emergency Response Center, thereby freeing up much needed space at the Soldotna fire station. This will extend the timeline for the funding and construction of a new station. New and future construction projects within the service area (KPC student housing, CPH addition and Riverside assisted living facility) have reached heights beyond the reach of our current aerial apparatus (75'). CES is working with another fire department to acquire a 100' aerial apparatus at a surplus cost. This will meet an immediate need and allow time to acquire funding through various sources for the future.

**Kenai Peninsula Borough
Budget Detail**

**Fund 211 - Central Emergency Services
Department 51610**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,249,677	\$ 2,391,580	\$ 2,761,689	\$ 2,761,689	\$ 2,883,082	\$ 121,393	4.40%
40111 Special Pay	22,650	24,398	32,175	32,175	31,200	(975)	-3.03%
40120 Temporary Wages	135,036	126,569	170,003	170,003	161,160	(8,843)	-5.20%
40130 Overtime Wages	337,220	379,060	294,172	294,172	304,325	10,153	3.45%
40131 FLSA Overtime Wages	81,175	89,478	99,259	99,259	100,830	1,571	1.58%
40210 FICA	239,479	254,874	297,781	297,781	306,994	9,213	3.09%
40221 PERS	854,295	1,054,318	717,476	717,476	747,145	29,669	4.14%
40321 Health Insurance	602,165	802,061	824,547	824,547	840,589	16,042	1.95%
40322 Life Insurance	3,766	4,118	6,954	6,954	7,227	273	3.93%
40410 Leave	368,437	409,625	448,278	448,278	470,208	21,930	4.89%
40511 Other Benefits	10,473	5,064	5,762	5,762	5,618	(144)	-2.50%
Total: Personnel	4,904,373	5,541,145	5,658,096	5,658,096	5,858,378	200,282	3.54%
Supplies							
42120 Computer Software	1,800	2,265	2,150	2,150	-	(2,150)	-100.00%
42210 Operating Supplies	33,634	35,587	32,236	40,730	45,530	13,294	41.24%
42220 Fire/Medical/Rescue Supplies	114,128	102,472	119,150	119,591	119,150	-	0.00%
42230 Fuel, Oils and Lubricants	98,860	128,851	125,000	139,000	140,000	15,000	12.00%
42250 Uniforms	28,828	24,526	29,688	29,688	29,688	-	0.00%
42263 Training Supplies	17,139	12,602	13,850	13,850	13,750	(100)	-0.72%
42310 Repair/Maintenance Supplies	23,942	22,741	25,950	24,875	25,950	-	0.00%
42360 Motor Vehicle Repair	36,273	57,960	49,700	49,700	49,700	-	0.00%
42410 Small Tools & Equipment	23,937	29,385	30,000	30,850	30,000	-	0.00%
Total: Supplies	378,541	416,389	427,724	450,434	453,768	26,044	6.09%
Services							
43011 Contractual Services	154,380	152,894	178,815	178,815	178,815	-	0.00%
43014 Physical Examinations	32,723	35,240	58,840	58,840	58,840	-	0.00%
43019 Software Licensing	1,915	2,668	3,240	4,540	5,850	2,610	80.56%
43110 Communications	35,698	35,787	44,960	44,960	51,580	6,620	14.72%
43140 Postage and Freight	2,077	1,896	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	52,338	42,274	60,000	60,000	58,107	(1,893)	-3.16%
43260 Training	13,774	7,920	20,000	20,000	21,108	1,108	5.54%
43310 Advertising	521	287	2,250	2,250	2,250	-	0.00%
43410 Printing	90	218	515	515	515	-	0.00%
43510 Insurance Premium	184,917	213,398	169,647	169,647	208,791	39,144	23.07%
43600 Project Management	390	-	-	-	-	-	-
43610 Utilities	110,475	124,310	126,906	126,906	141,026	14,120	11.13%
43720 Equipment Maintenance	26,053	29,181	37,080	35,280	37,080	-	0.00%
43750 Vehicles Maintenance	569	5,699	8,200	8,200	8,200	-	0.00%
43780 Buildings/Grounds Maintenance	21,884	22,537	35,110	35,110	37,647	2,537	7.23%
43810 Rents and Operating Leases	2,557	2,278	3,130	3,130	3,130	-	0.00%
43920 Dues and Subscriptions	6,105	6,112	13,356	13,356	13,627	271	2.03%
Total: Services	646,466	682,699	764,049	763,549	828,566	64,517	8.44%
Capital Outlay							
48311 Machinery & Equipment	8,016	-	5,800	-	10,032	4,232	72.97%

Fund 211
Department 51610 - Central Emergency Services - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Capital Outlay - Continued							
48515 Medical Equipment	11,984	-	8,500	-	-	(8,500)	-100.00%
48710 Minor Office Equipment	10,782	7,642	4,500	4,500	4,500	-	0.00%
48720 Minor Office Furniture	2,811	4,771	5,000	9,000	27,022	22,022	440.44%
48730 Minor Communication Equipment	11,164	9,079	6,860	3,160	3,300	(3,560)	-51.90%
48740 Minor Machines & Equipment	13,003	6,896	11,050	15,325	11,050	-	0.00%
48750 Minor Medical Equipment	5,728	3,817	5,000	5,000	5,000	-	0.00%
48755 Minor Recreation Equipment	595	1,720	400	400	-	(400)	-100.00%
48760 Minor Fire Ftg/Rescue Equipment	77,932	58,097	73,888	71,488	71,888	(2,000)	-2.71%
49125 Remodel	967	47,708	30,000	19,915	-	(30,000)	-100.00%
Total: Capital Outlay	142,982	139,730	150,998	128,788	132,792	(18,206)	-12.06%
Transfers							
50100 General Fund	98,505	-	-	-	-	-	-
50264 911 Communications	-	119,142	130,226	130,226	133,014	2,788	2.14%
50358 CES Debt Service- Kasilof	192,077	191,378	190,378	190,378	190,128	(250)	-0.13%
50443 CES Capital Projects	1,250,000	900,000	600,000	600,000	250,000	(350,000)	-58.33%
Total: Transfers	1,540,582	1,210,520	920,604	920,604	573,142	(347,462)	-37.74%
Interdepartmental Charges							
61990 Admin Service Fee	-	6,844	-	-	-	-	-
Total: Interdepartmental Charges	-	6,844	-	-	-	-	-
Department Total	\$ 7,612,944	\$ 7,997,327	\$ 7,921,471	\$ 7,921,471	\$ 7,846,646	\$ (74,825)	-0.94%

Line-Item Explanations

- 40110 Regular Wages.** Staff includes: Chief, Assistant Chief, Training Officer, Safety Officer, Fire Marshal, Assistant Fire Marshal, 3 Captains, 30 Engineers, Mechanic, 2 Admin Assistants.
- 42210 Operating Supplies.** Increase in janitorial supplies, misc. supply needs and the combining of office supplies and safety.
- 42230 Fuel, Oil and Lubricants.** Increased due to rising fuel cost.
- 43011 Contractual Services.** Physician sponsor (\$108,409), ambulance billing (\$35,812), in-house training (\$20,550), UL ladder testing (\$4,000), custodial service ERC (\$3,420), miscellaneous (\$6,624).
- 43019 Software Licensing.** Increase for emergency vehicle diagnostic software.
- 43110 Communications.** Increased to maintain CES/Borough TLS line to data entry server.
- 43210 Transportation and Subsistence.** Decrease due to focus on in-state training.
- 43260 Training.** Increase due to paramedic reimbursement program.
- 43610 Utilities.** Increased for ERC utilities.
- 43780 Building/Grounds Maintenance.** Increase for Emergency Response Center maintenance.
- 43920 Dues and subscriptions.** Increase due to vehicle registrations cost.
- 48311 Machines & Equipment.** Towable rescue sled (\$10,032).
- 48710 Minor Office Equipment.** Workstations for Soldotna Fire Station crew office (\$4,500).
- 48720 Minor Office Furniture.** Cabinets and chairs for training room (\$1,400), gear racks for Funny River Station (\$2,222), office chairs for Station 1 (\$2,400), two twin beds (\$1,000) and office furniture at ERC for two Admin. Assistants, Deputy Chief, and Fire Marshals offices (\$20,000).
- 48730 Minor Communications Equipment.** Replace outdated pagers (\$2,400), miscellaneous (\$900).
- 48740 Minor Machines & Equipment.** Gas monitor and RIT tools (\$3,450), truck lifts (\$7,600).
- 48760 Minor Firefighting/Rescue Equipment.** Bunker gear (\$45,520), SCBA bottles (\$2,000), dive/rescue equipment (\$7,868) wildland firefighting clothing (\$5,000), wildland firefighting equipment (\$6,500), and miscellaneous items (\$5,000).
- 50264 Transfer to 911 Fund.** To cover charges from the 911 fund for cost of operating the 911 call center, previously shown as a transfer to the General Fund 50100.
- 50358 Transfer to Debt Service.** To cover the current portion of principal and interest for bonds issued in FY2007 to finance the construction of a new fire station in Kasilof and upgrades to the existing facility at the Funny River Station.

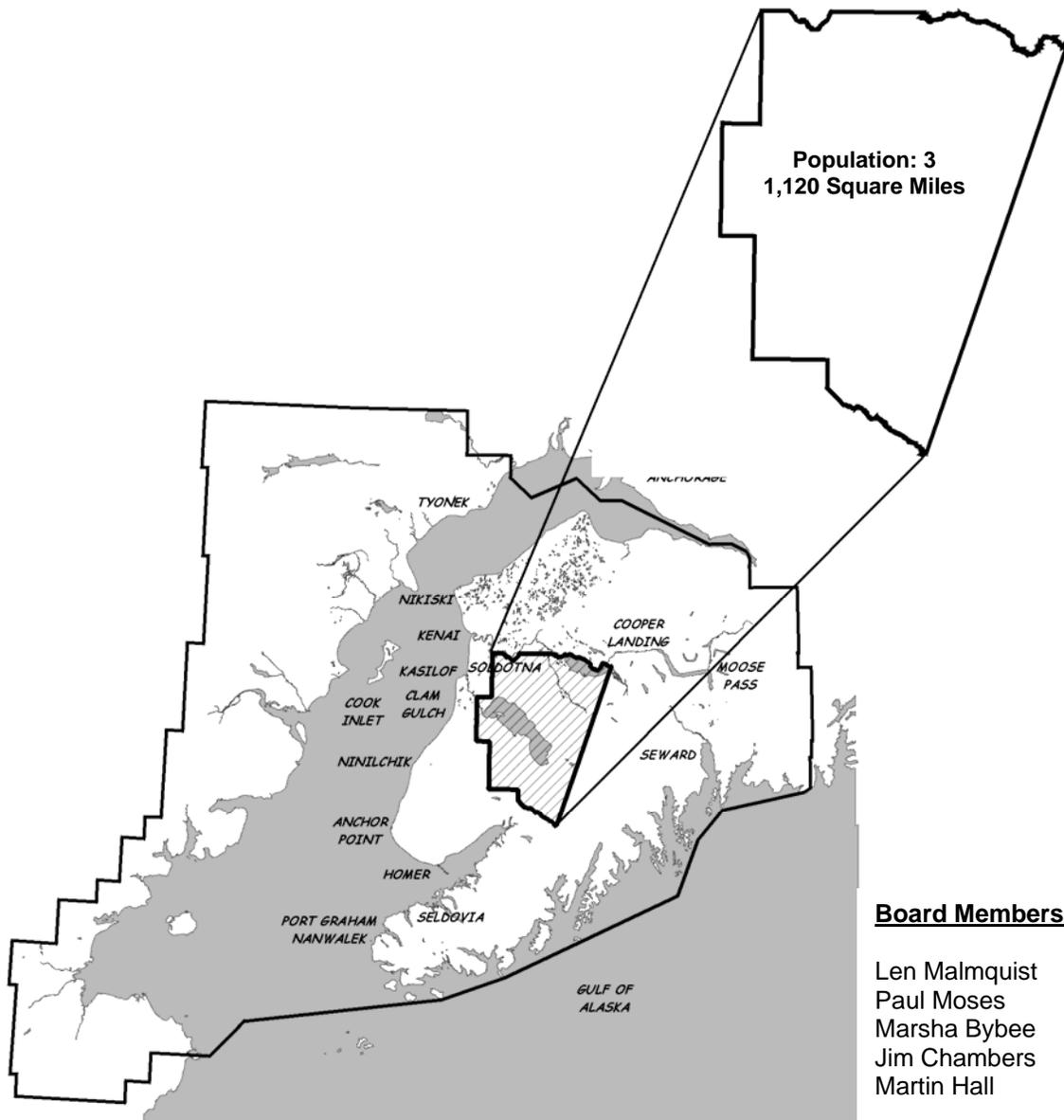
For capital projects information on this department - See the capital projects section - Pages 316, 319, & 329

This page intentionally left blank

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 2014 is 1.00, which is the maximum allowed.



Board Members

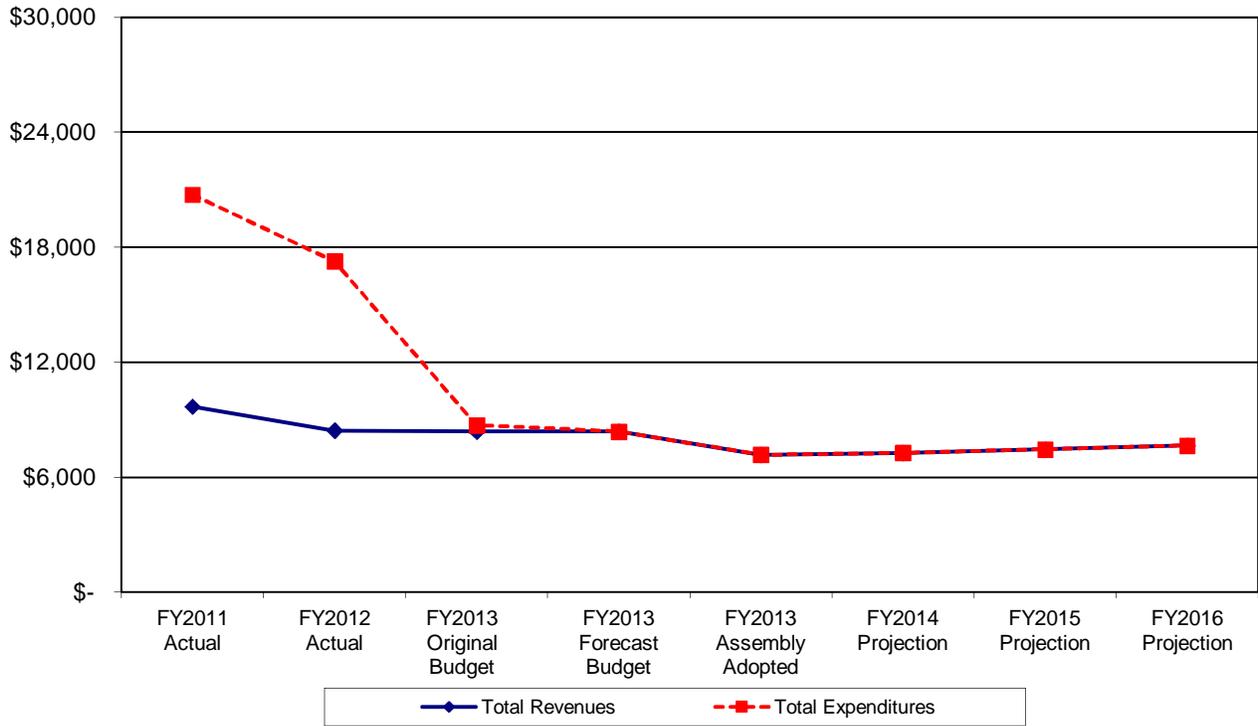
Len Malmquist
Paul Moses
Marsha Bybee
Jim Chambers
Martin Hall

Chief: Chris Mokracek

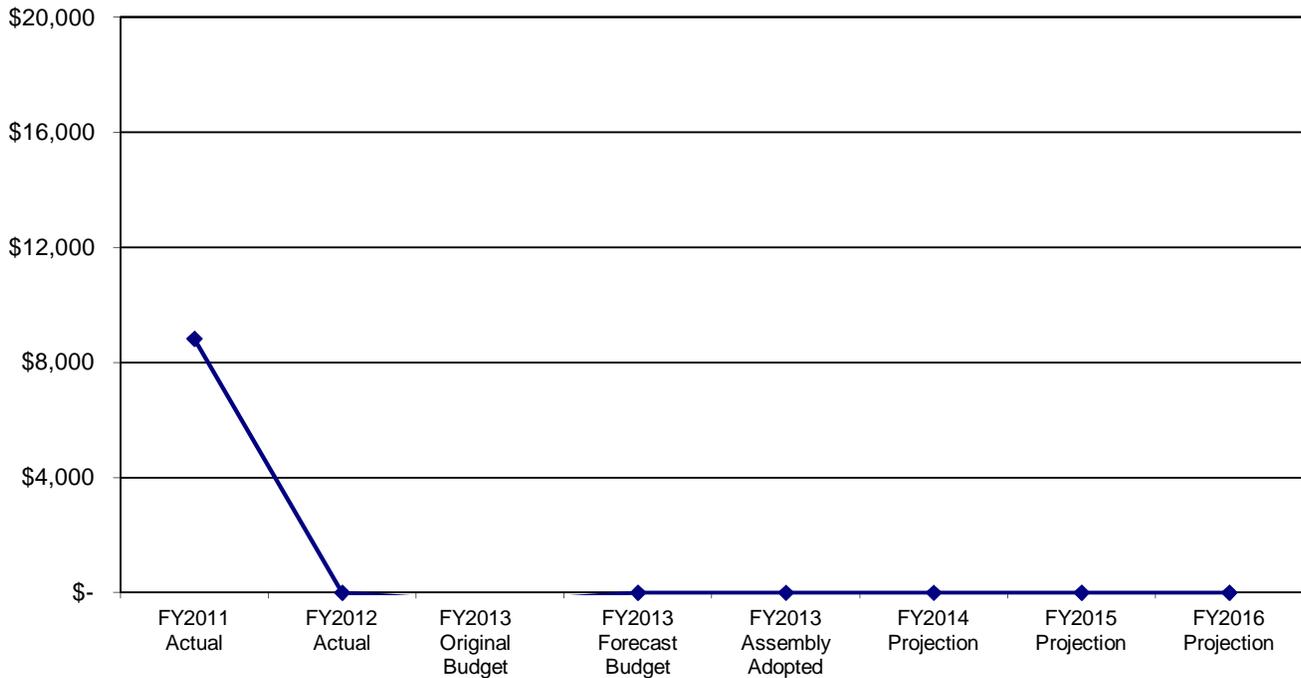
Fund: 220 Central Peninsula Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2013	FY2014	FY2015	FY2016
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	4,889	5,082	4,372	4,372	4,338	4,468	4,602	4,740
Personal	2,343	1,865	1,700	1,700	1,717	1,751	1,786	1,822
	<u>7,232</u>	<u>6,947</u>	<u>6,072</u>	<u>6,072</u>	<u>6,055</u>	<u>6,219</u>	<u>6,388</u>	<u>6,562</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,850	\$ 4,931	\$ 4,371	\$ 4,371	\$ 4,338	\$ 4,379	\$ 4,510	\$ 4,645
Personal	2,331	1,887	1,666	1,666	1,683	1,716	1,750	1,786
Interest	53	20	-	-	-	-	-	-
Flat Tax	2,456	1,604	2,340	2,340	1,149	1,172	1,195	1,219
Total Property Taxes	<u>9,690</u>	<u>8,442</u>	<u>8,377</u>	<u>8,377</u>	<u>7,170</u>	<u>7,267</u>	<u>7,455</u>	<u>7,650</u>
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-
Total Revenues	<u>9,690</u>	<u>8,442</u>	<u>8,377</u>	<u>8,377</u>	<u>7,170</u>	<u>7,267</u>	<u>7,455</u>	<u>7,650</u>
Expenditures								
Services	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers To:								
Central Emergency Services	20,741	17,269	8,716	8,377	7,170	7,267	7,455	7,650
Total Operating Transfers	<u>20,741</u>	<u>17,269</u>	<u>8,716</u>	<u>8,377</u>	<u>7,170</u>	<u>7,267</u>	<u>7,455</u>	<u>7,650</u>
Total Expenditures and Operating Transfers	<u>20,741</u>	<u>17,269</u>	<u>8,716</u>	<u>8,377</u>	<u>7,170</u>	<u>7,267</u>	<u>7,455</u>	<u>7,650</u>
Net Results From Operations	(11,051)	(8,827)	(339)	-	-	-	-	-
Beginning Fund Balance	19,878	8,827	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 8,827</u>	<u>\$ -</u>	<u>\$ (339)</u>	<u>\$ -</u>				

**Central Emergency Medical Service Area
Revenues and Expenditures**



**Central Peninsula Medical Service Area
Unreserved Fund Balance**



**Kenai Peninsula Borough
Budget Detail**

**Fund 220
Department 52110 - Central Peninsula EMSA Administration**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Transfers						
50211 Tfr Central Emergency Services	\$ 20,741	\$ 17,269	\$ 8,716	\$ 8,377	\$ 7,170	(1,546) -17.74%
Total: Transfers	20,741	17,269	8,716	8,377	7,170	(1,546) -17.74%
Department Total	\$ 20,741	\$ 17,269	\$ 8,716	\$ 8,377	\$ 7,170	(1,546) -17.74%

Line-Item Explanation

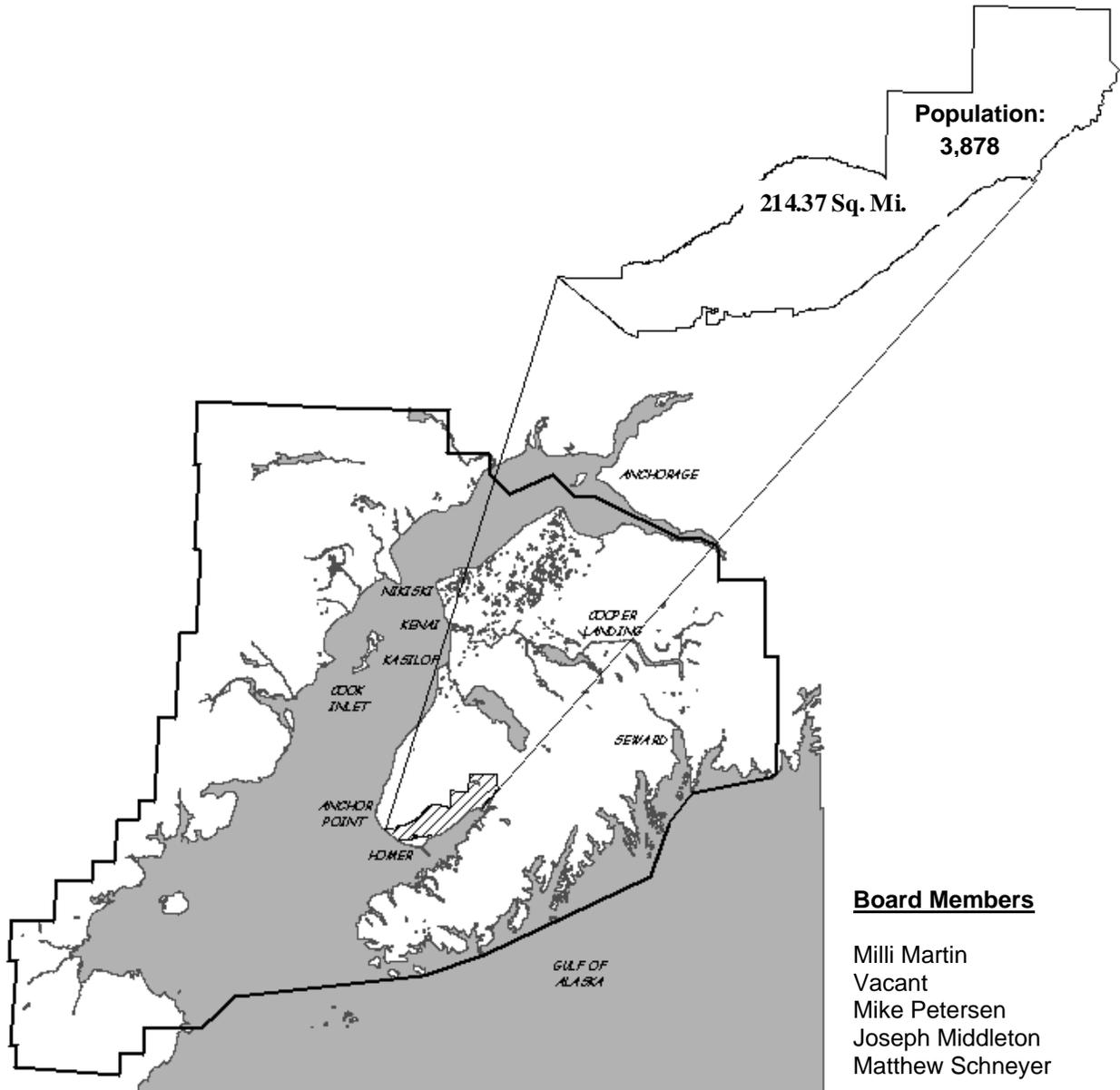
50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 171-177).

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 4 permanent full-time employees and 53 volunteers. Five elected citizens serve on its board for three-year terms.

Revenue is raised through property tax. The mill rate is 2.25 mills for fiscal year 2014.

Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income.

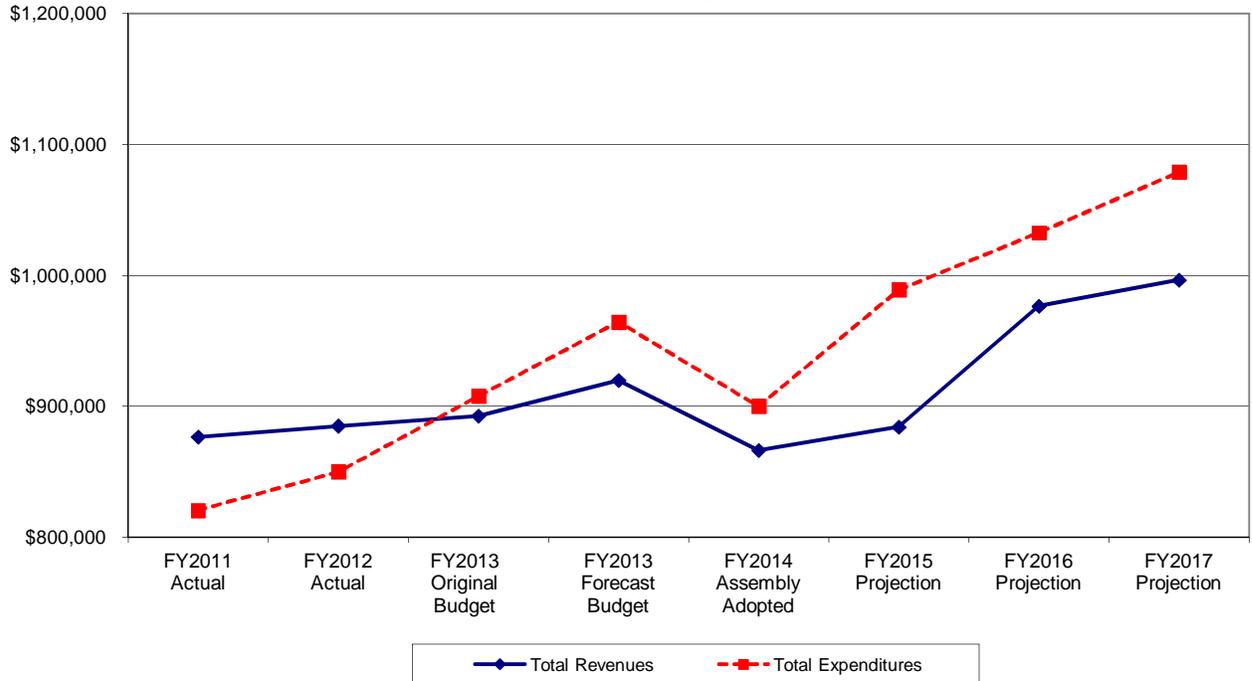


Fire Chief: Bob Ciccarella

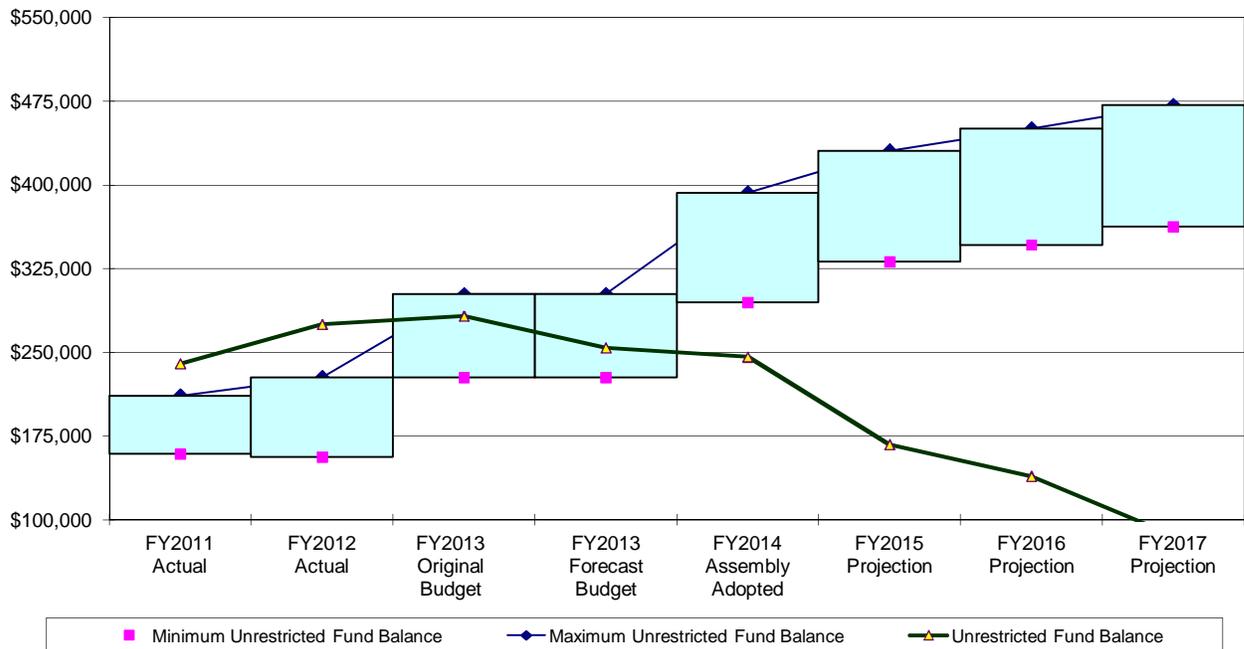
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Value (000's)								
Real	345,835	342,573	370,554	370,616	354,728	361,823	369,059	376,440
Personal	1,721	1,827	1,641	1,641	2,356	2,403	2,451	2,500
	347,556	344,400	372,195	372,257	357,084	364,226	371,510	378,940
Mill Rate	1.75	1.75	2.25	2.25	2.25	2.25	2.45	2.45
Revenues:								
Property Taxes								
Real	\$ 778,942	\$ 770,398	\$ 833,747	\$ 833,886	\$ 798,138	\$ 814,101	\$ 904,195	\$ 922,278
Personal	3,954	188	3,618	3,618	5,195	5,299	5,885	6,003
Interest	2,058	2,692	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	3,455	3,122	2,334	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	24,103	24,747	19,738	23,000	23,000	23,000	23,000	23,000
Total Property Taxes	812,512	801,147	861,237	865,679	831,508	847,679	938,465	956,773
Federal Revenue	10,000	9,100	-	19,816	-	-	-	-
State Revenue	16,012	25,564	-	-	-	-	-	-
Interest Earnings	5,686	8,515	4,500	4,500	5,000	5,000	5,000	5,000
Other Revenue	32,466	40,695	27,000	30,000	30,000	31,500	33,075	34,729
Total Revenues	876,676	885,021	892,737	919,995	866,508	884,179	976,540	996,502
Expenditures:								
Personnel	366,726	419,762	404,163	440,995	466,266	484,917	504,314	524,487
Supplies	66,112	71,285	75,500	80,500	96,500	98,430	100,399	102,407
Services	108,925	157,746	190,065	185,065	182,632	200,895	220,985	243,084
Capital Outlay	121,512	94,078	80,000	99,154	96,400	96,400	98,328	100,295
Interdepartmental Charges	334	304	-	662	-	-	-	-
Total Expenditures	663,609	743,175	749,728	806,376	841,798	880,642	924,026	970,273
Operating Transfers To:								
General Fund	6,975	-	-	-	-	-	-	-
Special Revenue Fund	-	6,767	8,042	8,042	8,227	8,392	8,560	8,731
Capital Projects Fund	150,000	100,000	150,000	150,000	50,000	100,000	100,000	100,000
Total Operating Transfers	156,975	106,767	158,042	158,042	58,227	108,392	108,560	108,731
Total Expenditures and Operating Transfers	820,584	849,942	907,770	964,418	900,025	989,034	1,032,586	1,079,004
Net Results From Operations	56,092	35,079	(15,033)	(44,423)	(33,517)	(104,855)	(56,046)	(82,502)
Projected Lapse (3%)	-	-	22,492	23,531	25,254	26,419	27,721	29,108
Change in Fund Balance	56,092	35,079	7,459	(20,892)	(8,263)	(78,436)	(28,325)	(53,394)
Beginning Fund Balance	183,960	240,052	275,131	275,131	254,239	245,976	167,540	139,215
Ending Fund Balance	\$ 240,052	\$ 275,131	\$ 282,590	\$ 254,239	\$ 245,976	\$ 167,540	\$ 139,215	\$ 85,821

Kachemak Emergency Service Area Revenues and Expenditures



Kachemak Emergency Service Area Unreserved Fund Balance



Fund	212	Department Function
Dept:	51810	Kachemak Emergency Service Area

Mission

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

Program Description

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

Major Long Term Issues and Concerns:

- Current level of operations cannot be supported by revenue.
- Capital funding continues to be a concern. Due to increase in staffing, transfers to support capital purchases have been reduced. Capital transfers cannot support long-term capital needs.
- Additional full-time personnel needed to maintain a high level of service for an increased call volume with an increased administrative work-load, and requests for public education.
- Repairs and upgrades to Station 1 will need to be performed over time due to financial constraints of the capital projects fund.

FY2013 Accomplishments:

- Administration
- Completed department policy/training manual.
 - Placed in service a 2000 Gallon 1250 GPM tanker pumper apparatus.
 - Received an 8B ISO rating for all zones within 5 miles of a fire station for the first time in service area history.
 - Moved into a larger lease facility to accommodate apparatus on the west side.

Operations

- Maintaining volunteer base to 45 volunteers
- Responded via automatic aid to assist Anchor Point Service Area on fire related calls

FY2014 New Initiatives:

- Construction of Diamond Ridge Fire Station.
- Implement new standing orders. Standing orders are set by medical direction to define the service level of care provided. This adds a significant ramp-up of equipment and supplies to support these directives.
- Implement new training/policy manual.

Performance Measures

Priority/Goal: Fire and Emergency Medical Services

Goal: Timely response to emergency incidents in all areas

- Objective:**
1. Provide fire and emergency medical response on scene within 8 minutes of page for all areas.
 2. Continue to strategically recruit personnel in outlying areas
 3. Expand equipment to outlying areas.

Measures:

Average Response Times by Station	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Diamond Ridge	8	13	11	10	8
Fritz Creek/McNeil Canyon	8	6	6	5	5
Voznesenka / Razdolna	8	16	13	12	8

Call Volume Vs. Responder Average	CY11 Actual		CY12 Actual		CY13 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – Fire Calls	11	15	19	15	23	15
Diamond Ridge – EMS Calls	10	5	17	6	20	6
Fritz Creek/McNeil Canyon - Fire Calls	35	15	40	17	50	18
Fritz Creek/McNeil Canyon – EMS Calls	65	8	73	9	80	9
Anchor Point Automatic Aid– Fire Calls	3	16	18	21	18	20

Fund: 212	Department Function
Dept: 51810	Kachemak Emergency Service Area - Continued

Priority/Goal: Increase service level for emergency medical response
Goal: Establish program service area-wide for advance life support care in line with other advanced service areas within the Borough.
Objective: 1. Upgrade standing orders to accommodate new medical direction
2. Upgrade medical equipment and supplies to support standing orders.
3. Redefine EMT levels and capabilities
4. Implement physician based trainings and training for each advanced EMT Level in order to maintain advanced level responders

Measures:

	<u>Benchmark</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Estimated</u>	<u>FY14 Projected</u>
Physician Based Training	15	n/a	n/a	3	8
EMT II Training	10	n/a	n/a	2	7
EMT III Training	10	n/a	n/a	2	7
ACLS Training	10	n/a	n/a	1	7
PALS Class	2	n/a	n/a	1	1

Priority/Goal: Increase service level for fire and rescue response
Goal: Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.
Objective: 1. Improve fire officer staff and capabilities.
2. Increase engineer staffing through training.
3. Establish and train specialized crews
4. Acquire equipment to support operations

Measures:

	<u>Benchmark</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Estimated</u>	<u>FY14 Projected</u>
Firefighter II/Officer Training	12	n/a	n/a	6	10
Engineer Training	10	n/a	n/a	4	8
Truck Company Operations Training	10	n/a	n/a	1	8
Specialized Training	8	n/a	n/a	4	6
Wildland Fire Training	6	2	2	3	4

Commentary
KESA has been responding to Anchor Point for automatic aid which has increased operation costs for fuel, wages and equipment replacement. The KESA capital fund is still an issue as the needs are significant in this very young department. The KESA call volume continues to increase and additional demands such as public education and stand-bys for public events and public education have also increased. Additional personnel are needed for training, administrative functions, participation in industry committees and events, etc. in order to maintain a high quality of service already established. Response times have been lower than average for a volunteer department and as a result established a high service level now expected by the public.

**Kenai Peninsula Borough
Budget Detail**

**Fund 212
Department 51810 - Kachemak Emergency Service Area**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 199,777	\$ 209,656	\$ 222,941	\$ 244,566	\$ 258,826	\$ 35,885	16.10%
40120 Temporary Wages	18,436	25,326	15,431	15,431	14,950	(481)	-3.12%
40130 Overtime Wages	-	-	936	936	980	44	4.70%
40210 FICA	17,893	19,147	20,451	22,190	23,557	3,106	15.19%
40221 PERS	58,520	73,164	49,913	54,914	58,107	8,194	16.42%
40321 Health Insurance	51,475	70,062	68,712	75,885	80,056	11,344	16.51%
40322 Life Insurance	297	339	550	603	639	89	16.18%
40410 Leave	20,059	21,799	25,013	26,201	28,863	3,850	15.39%
40511 Other Benefits	269	269	216	269	288	72	33.33%
Total: Personnel	366,726	419,762	404,163	440,995	466,266	62,103	15.37%
Supplies							
42120 Computer Software	265	-	-	-	-	-	-
42210 Operating Supplies	12,154	10,897	12,500	12,500	12,500	-	0.00%
42220 Fire/Medical/Rescue Supplies	10,563	11,302	15,000	16,400	20,000	5,000	33.33%
42230 Fuel, Oils and Lubricants	11,250	22,189	23,000	23,000	28,000	5,000	21.74%
42250 Uniforms	6,098	6,851	5,000	5,000	5,000	-	0.00%
42263 Training Supplies	6,779	3,360	3,000	5,600	3,000	-	0.00%
42310 Repair & Maintenance Supplies	2,479	2,393	2,000	2,000	3,000	1,000	50.00%
42360 Motor Vehicle Repair Supplies	15,101	10,406	10,000	11,000	20,000	10,000	100.00%
42410 Small Tools & Equipment	1,423	3,887	5,000	5,000	5,000	-	0.00%
Total: Supplies	66,112	71,285	75,500	80,500	96,500	21,000	27.81%
Services							
43011 Contractual Services	14,390	23,154	25,000	27,500	30,000	5,000	20.00%
43014 Physical Examinations	3,837	5,518	7,000	7,000	6,000	(1,000)	-14.29%
43019 Software licensing	-	400	1,400	1,120	-	(1,400)	-100.00%
43110 Communications	8,330	10,152	8,000	8,000	10,000	2,000	25.00%
43140 Postage and Freight	600	1,784	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	11,098	21,031	16,380	16,380	9,780	(6,600)	-40.29%
43260 Training	2,140	13,245	5,200	4,950	2,500	(2,700)	-51.92%
43410 Printing	90	90	100	100	600	500	500.00%
43510 Insurance Premium	4,049	11,355	38,646	38,646	53,922	15,276	39.53%
43610 Utilities	26,415	32,728	37,200	37,200	37,000	(200)	-0.54%
43720 Equipment Maintenance	1,049	5,109	3,000	4,000	4,000	1,000	33.33%
43750 Vehicle Maintenance	2,418	1,204	1,500	2,000	2,000	500	33.33%
43780 Building & Grounds Maint	11,903	9,468	8,000	4,000	2,000	(6,000)	-75.00%
43810 Rents and Operating Leases	20,956	20,943	35,400	30,400	21,000	(14,400)	-40.68%
43920 Dues and Subscriptions	1,650	1,565	1,739	2,269	2,330	591	33.99%
Total: Services	108,925	157,746	190,065	185,065	182,632	(7,433)	-3.91%
Capital Outlay							
48311 Machinery and Equipment	7,500	-	-	-	-	-	-
48514 Firefighting/Rescue Equipment	-	-	-	-	21,000	21,000	-
48515 Medical Equipment	12,325	-	-	-	10,000	10,000	-
48710 Minor Office Equipment	268	7,638	5,000	4,230	1,000	(4,000)	-80.00%
48720 Minor Office Furniture	2,038	1,454	-	-	500	500	-
48730 Minor Communication Equipment	13,951	8,229	10,000	10,000	8,000	(2,000)	-20.00%
48740 Minor Machines & Equipment	8,450	3,328	10,000	9,600	6,000	(4,000)	-40.00%
48750 Minor Medical Equipment	5,898	4,343	5,000	6,170	10,900	5,900	118.00%
48760 Minor Fire Ftg/Rescue Equipment	71,082	69,086	50,000	69,154	39,000	(11,000)	-22.00%
Total: Capital Outlay	121,512	94,078	80,000	99,154	96,400	16,400	20.50%

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50100 General Fund	6,975	-	-	-	-	-	-
50264 911 Communications	-	6,767	8,042	8,042	8,227	185	2.30%
50446 KES Capital Projects	150,000	100,000	150,000	150,000	50,000	(100,000)	-66.67%
Total: Transfers	156,975	106,767	158,042	158,042	58,227	(99,815)	-63.16%
Interdepartmental Charges							
61990 Administrative Service Fee	334	304	-	662	-	-	-
Total: Interdepartmental Charges	334	304	-	662	-	-	0.00%
Department Total	\$ 820,584	\$ 849,942	\$ 907,770	\$ 964,418	\$ 900,025	\$ (7,745)	-0.85%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Assistant Chief, administrative assistant, and increased Mechanic to Full-Time.

40120 Temporary Wages. For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing .

42220 Fire/Medical/Rescue Supplies. Increased medical supplies for new standing orders ramp-up. Firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies.

42230 Fuel, Oils and Lubricants. Increased to account for additions to rolling stock, cost of fuel increases and increased call volume.

42263 Training Supplies. Increased for in-house training supplies including DVD Series for Firefighting (\$5,000).

43011 Contractual Services. Medical director contract increased for new MD participation(\$20,000), life pack 12 Phillips service (\$3,100), Firehouse Support (\$1,200), ambulance billing service (\$1,700), and radio services (\$4,000).

42360 Motor Vehicle Repair Supplies. Increased for maintenance and repairs to older fleet and surplus units.

43510 Insurance Premium. increased by (\$15,280) to cover additional costs of workman's comp and apparatus insurance.

43810 Rents and Operating Leases. Station 2 building lease (\$18,000), repeater site rental (\$3,000).

43110 Communications. Increase in Communications Costs cell phones, internet, land lines etc.

48514 Firefighting/Rescue Equipment. Cascade mobile air bottle system (\$15,000) and rescue tool (\$6,000).

48515 Medical Equipment. ISTAT for blood analysis (\$10,000).

48730 Minor Communications. Portable radios (\$2,300), Cisco switch (\$2,400), add 2 phones with 1 headset (\$1,000), misc. equipment replacement (\$300).

48740 Minor Machines and Equipment. Additional vehicle maintenance equipment; tire changer, heavy jack, lift stands, tools.

48750 Minor Medical Equipment. Increased to support new standing orders; MRX telemetry system, IV warmer/pump, CPAP, misc. equipment (\$6,400), and Accu-vein unit for IV therapy (\$4,500).

48760 Minor Fire Fighting Equipment. Blitz fire, adapters and appliances (\$7,000), hose (\$8,000), helmets, lights, miscellaneous tools (\$7,000), and turnout gear (\$17,000).

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

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund Capital Projects. See the Capital Projects section of this document.

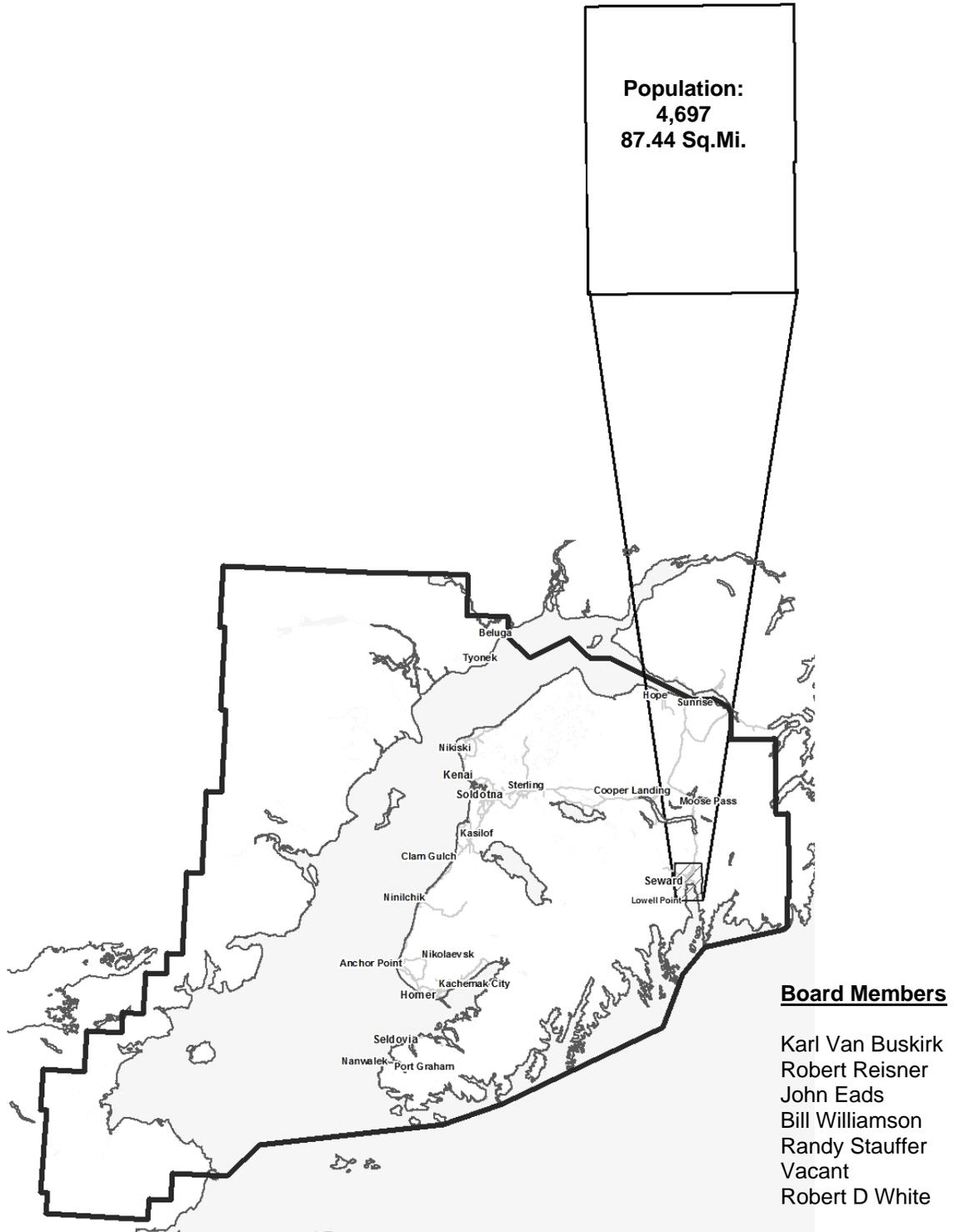
For capital projects information on this department - See the Capital Projects Section - Pages 316, 319-320, & 330

This page intentionally left blank

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.

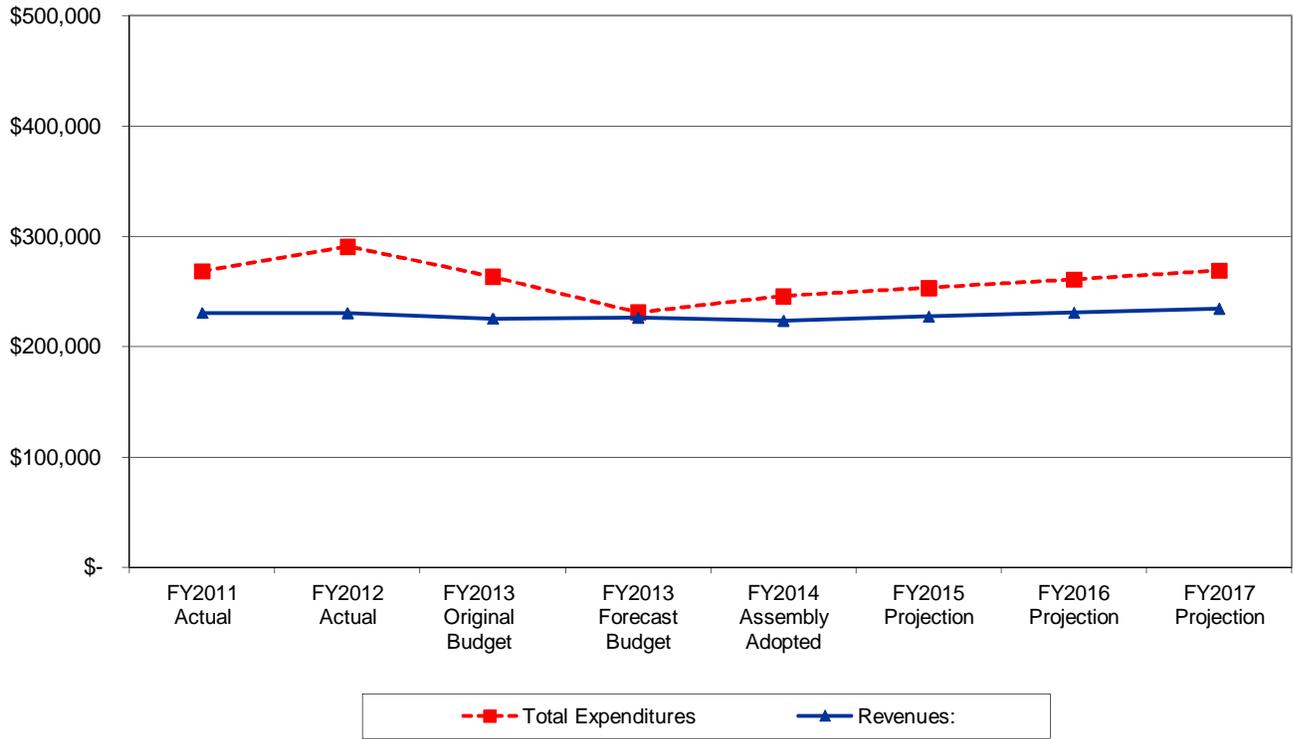
Revenue is raised through property tax. The mill rate is .50 mills for fiscal year 2014.



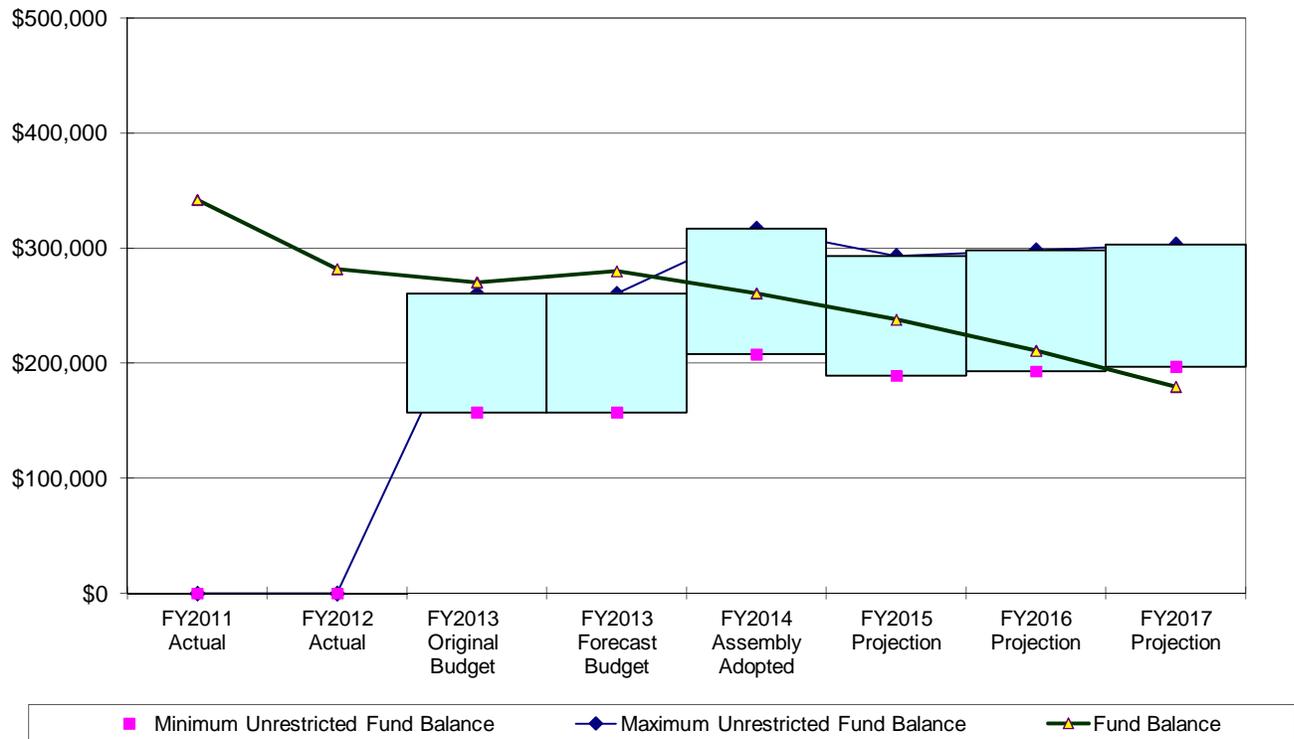
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2014	FY2015	FY2016	FY2017
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	374,864	374,984	374,984	375,080	368,576	375,948	383,467	391,136
Personal	23,394	19,498	17,747	19,498	19,974	19,974	19,974	19,974
Oil & Gas (AS 43.56)	980	7,156	7,156	7,156	6,350	6,033	6,033	6,033
	399,238	401,638	399,887	401,734	394,900	401,955	409,474	417,143
Mill Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 186,592	\$ 185,127	\$ 187,492	\$ 187,540	\$ 184,288	\$ 187,974	\$ 191,734	\$ 195,568
Personal	12,057	9,079	8,696	9,554	9,787	9,787	9,787	9,787
Oil & Gas (AS 43.56)	490	3,578	3,578	3,578	3,175	3,017	3,017	3,017
Interest	481	540	450	450	450	459	468	477
Flat Tax	14,017	13,870	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	7,238	7,056	7,218	7,218	7,218	7,362	7,509	7,659
Total Property Taxes	220,875	219,250	220,146	221,052	217,630	221,565	225,740	229,998
State Revenue	2,977	3,748	-	-	-	-	-	-
Interest Earnings	6,869	7,702	5,415	5,415	6,069	5,869	5,353	4,746
Total Revenues	230,721	230,700	225,561	226,467	223,699	227,434	231,093	234,744
Expenditures:								
Personnel	60,494	64,190	62,936	62,936	72,550	75,452	78,470	81,609
Supplies	3,518	1,947	4,200	3,700	5,900	6,018	6,138	6,261
Services	103,114	116,253	82,295	22,785	49,897	50,895	51,913	52,951
Capital Outlay	1,774	2,458	2,000	29,700	2,000	2,040	2,081	2,123
Interdepartmental Charges	99,724	105,956	112,166	112,166	115,434	118,897	122,464	126,138
Total Expenditures	268,624	290,804	263,597	231,287	245,781	253,302	261,066	269,082
Total Expenditures and Operating Transfers	268,624	290,804	263,597	231,287	245,781	253,302	261,066	269,082
Net Results From Operations	(37,903)	(60,104)	(38,036)	(4,820)	(22,082)	(25,868)	(29,973)	(34,338)
Projected Lapse	-	-	26,360	2,809	2,890	2,948	3,007	3,067
Change in Fund Balance	(37,903)	(60,104)	(11,676)	(2,011)	(19,192)	(22,920)	(26,966)	(31,271)
Beginning Fund Balance	380,051	342,148	282,044	282,044	280,033	260,841	237,921	210,955
Ending Fund Balance	\$ 342,148	\$ 282,044	\$ 270,368	\$ 280,033	\$ 260,841	\$ 237,921	\$ 210,955	\$ 179,684

**Seward Bear Creek Flood Service Area
Revenues and Expenditures**



**Seward Bear Creek Flood Service Area
Unreserved Fund Balance**



Fund: 259

Department Function

Dept: 21212

Seward/Bear Creek Flood Service Area

Mission

The mission of the Seward/Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies, to reduce the risk of flood damage to private and public property.

Program Description

The Flood Service Area is responsible for providing flood planning and mitigation services to the Seward/Bear Creek community. The Board is tasked to determine flood planning needs and to advise and facilitate flood hazard reduction measures.

Major Long Term Issues and Concerns:

- Increasing incursion of glacial debris and gravel into watersheds, combined with the increased cost of bed load removal, and lack of areas outside the floodplain for gravel deposition or plan for utilization of removed debris, leave many residents and businesses at increased flood risk.
- Obtaining funding for large mitigation projects, including strategic dredging of streambeds on an ongoing basis, stabilizing eroding stream banks, and armoring water diversion structures.

FY2013 Accomplishments

- Finalized acquisition of 150 acres along Salmon Creek for floodplain conservation. Partnered with The Conservation

Fund and KPB Land Management to utilize US Army Corps of Engineers compensatory mitigation and FSA funds.

- Flood insurance policies within the service area increased 800% since FY2010.
- Submitted Hazard Mitigation Grant Program (HMGP) grant application for bank stabilization on Kwechak Creek (KC9).
- Cooperative response and recovery efforts to September 2012 flood event.

FY2014 New Initiatives:

- Finalize HMGP (DR-1843) project with URS consultants for a Local Hazard Mitigation Plan Annex that identifies and prioritizes mitigation projects within the service area, and ensure adoption by KPB/ City of Seward.
- Ensure FEMA release and KPB/ City of Seward adoption of new Digital Flood Insurance Rate Maps (DFIRM), including public education/outreach.
- Contract with US Army Corps of Engineers, under Section 205 authority, to study, plan and construct a flood control project for Kwechak Creek water diversion structure.
- Under Federal Declaration DR-4094, complete flood recovery and, if funded, additional mitigation projects.
- Under DR-4094, apply for HMGP funding, or other funding if available, for specific mitigation projects on Kwechak Creek and Box Canyon Creek.

Performance Measures

Priority/Goal: Public Outreach and Education

Goal: Raise public awareness of floodplain risks, mitigation efforts, and national flood insurance program

- Objective:**
1. Send out educational mailing to all service area property owners
 2. Conduct Neighborhood Work Sessions/ Public meetings

Measures:

	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Estimated</u>	<u>FY14</u> <u>Projected</u>
Number of bulk educational mailings	1	1	1	1
Number of neighborhood work sessions/ public meetings	2	2	2	2

Fund: 259	Department Function
Dept: 21212	Seward/Bear Creek Flood Service Area - Continued

Priority/Goal: Flood Mitigation

Goal: Prioritize, plan, and facilitate flood mitigation projects

- Objective:**
1. Obtain grant funding for risk assessment or mitigation projects
 2. Complete in-stream and multi-agency mitigation projects

Measures:

	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Estimated</u>	<u>FY14 Projected</u>
Mitigation funding grant initiatives <ul style="list-style-type: none"> • HMGP grant award for LHMP Annex • HMGP grant application for Kwechak Creek (KC9) • USACE Section 205 for Kweckak Creek (WDS) • DR-4094 Proposed Mitigation Projects <ul style="list-style-type: none"> o Box Canyon Creek Armor WDS o KC4, KC7, KC9, KC11-12 Bank Stabilization 	3	3	5	3
In-stream mitigation projects <ul style="list-style-type: none"> • Lost Creek dredging 	3	2	1	5
Multi-agency mitigation projects <ul style="list-style-type: none"> • Salmon Creek floodplain conservation properties 	1	1	1	5

**Kenai Peninsula Borough
Budget Detail**

**Fund 259
Department 21212 - Seward-Bear Creek Flood Service Area**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 30,329	\$ 31,771	\$ 34,010	\$ 34,010	\$ 35,709	\$ 1,699	5.00%
40120 Temporary Wages	-	1,741	-	-	-	-	-
40130 Overtime Wages	-	158	-	-	-	-	-
40210 FICA	2,620	2,754	2,954	2,954	3,236	282	9.55%
40221 PERS	10,881	10,726	7,783	7,783	8,171	388	4.99%
40321 Health Insurance	12,182	14,461	14,724	14,724	20,014	5,290	35.93%
40322 Life Insurance	55	44	88	88	122	34	38.64%
40410 Leave	4,271	2,403	3,233	3,233	5,154	1,921	59.42%
40511 Other Benefits	156	132	144	144	144	-	0.00%
Total: Personnel	60,494	64,190	62,936	62,936	72,550	9,614	15.28%
Supplies							
42120 Computer Software	-	162	500	500	2,200	1,700	340.00%
42210 Operating Supplies	3,268	1,672	3,500	3,000	3,500	-	0.00%
42250 Uniforms	250	113	200	200	200	-	0.00%
Total: Supplies	3,518	1,947	4,200	3,700	5,900	1,700	40.48%
Services							
43011 Contractual Services	91,075	100,408	60,000	-	30,000	(30,000)	-50.00%
43019 Software Licensing	-	-	250	250	-	(250)	-100.00%
43110 Communications	1,183	1,709	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	1,095	531	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	269	3,562	9,450	9,450	6,800	(2,650)	-28.04%
43260 Training	-	50	1,000	1,000	625	(375)	-37.50%
43310 Advertising	48	-	100	100	100	-	0.00%
43510 Insurance Premium	403	185	175	175	262	87	49.71%
43810 Rents and Operating Leases	8,771	9,240	8,820	9,310	9,610	790	8.96%
43920 Dues and Subscriptions	270	568	300	300	300	-	0.00%
Total: Services	103,114	116,253	82,295	22,785	49,897	(32,398)	-39.37%
Capital Outlay							
48610 Land Purchase	-	-	-	27,700	-	-	-
48710 Minor Office Equipment	100	2,075	1,500	1,500	1,500	-	0.00%
48720 Minor Office Furniture	1,674	383	500	500	500	-	0.00%
Total: Capital Outlay	1,774	2,458	2,000	29,700	2,000	-	0.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	99,724	105,956	112,166	112,166	115,434	3,268	2.91%
Total: Interdepartmental Charges	99,724	105,956	112,166	112,166	115,434	3,268	2.91%
Department Total	\$ 268,624	\$ 290,804	\$ 263,597	\$ 231,287	\$ 245,781	\$ (17,816)	-6.76%

Fund 259

Department 21212 - Seward Bear Creek Flood Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes 3/4 time Service Area Coordinator.

42120 Computer Software. Maintenance for Quick Terrain Modeler software, update to GPS Photo Link software, Adobe Professional software

42250 Uniforms. Safety jacket for field work for Service Area Coordinator.

43011 Contractual Services. Funding for possible mobilization for critical in-stream projects, possible match for a City of Seward mitigation project, or conveyance calculations for possible flood repair projects.

43019 Software Licensing. Cancel website hosting services, moving SBCFSA webpage to the KPB website.

43210 Transportation/Subsistence. Conferences, meetings, and training opportunities for Water Resource Manager and Service Area Coordinator. Coordinator's Floodplain Management Certification requires 16 continuing education credits over the next two years. ASFPM and NORFMA conferences will provide required credits.

43260 Training. Training/ registration fees for conferences for Service Area Coordinator CFM requirements.

43810 Rents and Operating Leases. SeaView Plaza lease agreement.

48710 Minor Office Equipment. Laptop computer.

48720 Minor Office Furniture. Desk chair.

60000 Charges (To) From Other Depts. These are charges from the River Center department for a portion of the wages and benefits of the Water Resource

This page intentionally left blank

Department Function

911 Communications

Fund: 264
Dept: 11255

Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

Major Long Term Issues and Concerns:

- Adequate staffing levels for 24/7 9-1-1 operation in order to provide sufficient coverage and minimize liability.
- Current governance structure of SPSCC.
- Implement police protocol, standardizing all three disciplines (Police/Fire/EMS).

FY2013 Accomplishments

- Completed first year of Computer Aided Dispatch (CAD) System.
- Trained state dispatch new hires throughout entire fiscal year.
- Migrated to new Alaska Records Management System.
- Implemented new employee performance documentation software (Guardian Tracking).

FY2014 New Initiatives:

- Pursuit of National Academy Medical Dispatch (NAED) accreditation.
- Promote consistency in all processes 24 hours a day, seven days per week.
- Educate our customers by enhancing public education activities and involvement in the community.
- Increase 1/2 time dispatcher position to full time.
- Increase 911 surcharge from \$1.50 to \$1.80.

Performance Measures

Priority/Goal: Public Safety Communications

Goal: To deliver the highest level of professional service to the public, emergency responders and external agencies.

Objective:

1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

Measure:

	<u>Benchmark</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Projected</u>	<u>FY14 Projected</u>
Average 9-1-1 Time to Answer	:10	n/a	:05	:05	:05	:05

Priority/Goal: Training

Goal: Educate our staff

Objective: Have all staff complete and pass EMD and EFD classes and receive certification.

Measure:

	<u>Benchmark</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Projected</u>	<u>FY14 Projected</u>
Percent of staff passing EMD, EFD classes	100%	n/a	n/a	100%	100%	100%

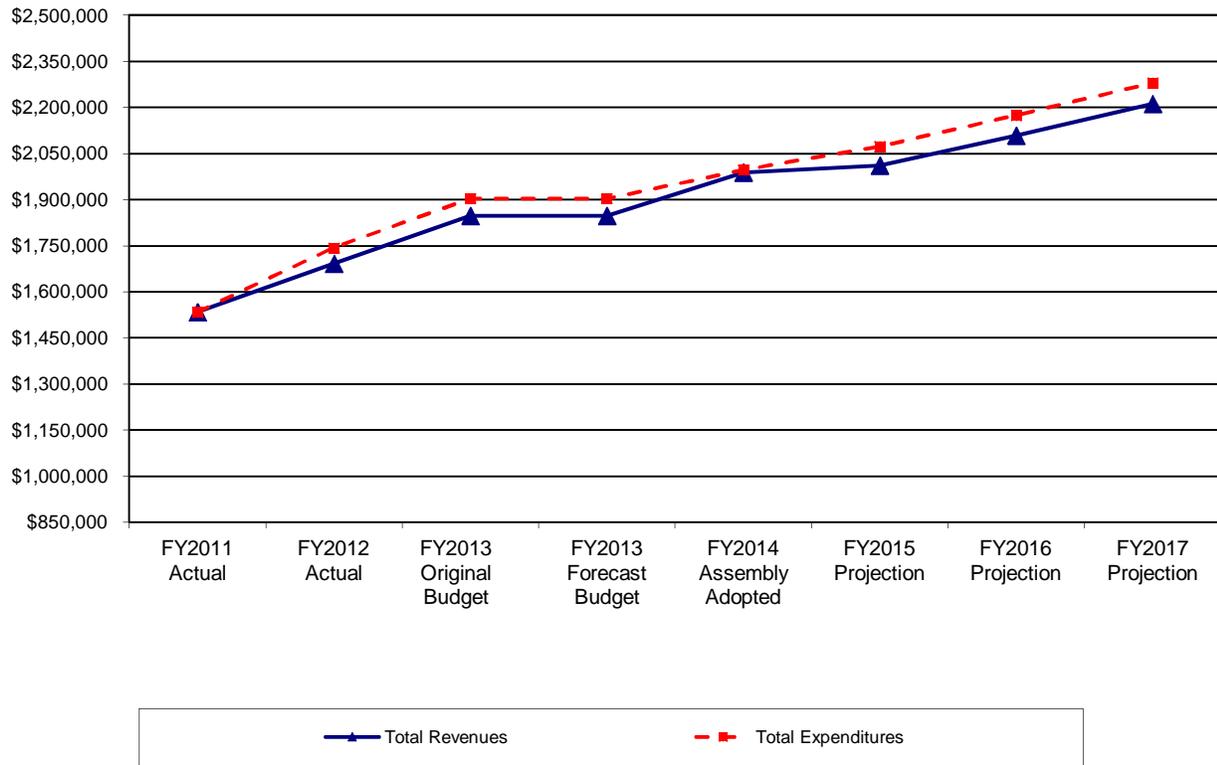
Fund: 264		Department Function	
Dept: 11255		911 Communications - Continued	

Key Measures					
	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Projected</u>	<u>FY14 Projected</u>
Staffing History	8.70	10.70	11.25	11.25	11.75
Total 9-1-1 Calls Received	21,494	21,260	21,831	22,486	23,161
Wireless 9-1-1 Calls	11,064 (51%)	12,756 (60%)	12,126 (56%)	12,592 (56%)	12,970 (56%)
Wireline 9-1-1 Calls	10,427 (49%)	8,504 (40%)	9,705 (44%)	9,893 (44%)	10,191 (44%)
Average 9-1-1 Call Duration	1:55	2:07	2:19	2:14	2:15
Average 9-1-1 Time to Answer		:05	:06	:05	:05
Administrative Calls Received	154,068 (approx.)	160,000+ (approx.)	165,000+ (approx.)	170,000+ (approx.)	200,000+ (approx)
			<u>FY12 Actual</u>	<u>FY13 Projected</u>	<u>FY14 Projected</u>
			9-20-11 to 6-30-12		
CAD Calls for Service Law Enforcement	N/A	N/A	40,592	50,328	50,000
CAD Calls for Service EMS/Fire	N/A	N/A	3,004	3845	3576

Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
911 Charges	\$ 875,101	\$ 1,153,613	\$ 1,220,274	\$ 1,220,274	\$ 1,464,329	\$ 1,485,733	\$ 1,538,214	\$ 1,588,009
State Revenue	49,562	76,623	-	-	-	-	-	-
Interest Revenue	-	27	-	-	-	-	-	-
Other Revenue	70,000	70,000	105,000	105,000	105,000	140,000	140,000	140,000
Total Revenues	994,663	1,300,263	1,325,274	1,325,274	1,569,329	1,625,733	1,678,214	1,728,009
Operating Transfers From:								
General Fund	391,170	213,198	329,065	329,065	218,481	174,608	209,530	251,436
Nikiski Fire Service Area	42,352	52,181	55,164	55,164	59,588	62,567	65,695	68,980
Central Emergency Service Area	98,505	119,142	130,226	130,226	133,014	139,665	146,648	153,980
Kachemak Emergency Service Area	6,975	6,767	8,042	8,042	8,227	8,638	9,070	9,524
Total Operating Transfers	539,002	391,288	522,497	522,497	419,310	385,478	430,943	483,920
Total Revenues and Operating Transfers	1,533,665	1,691,551	1,847,771	1,847,771	1,988,639	2,011,211	2,109,157	2,211,929
Expenditures:								
Personnel	1,046,603	1,168,095	1,189,138	1,189,138	1,283,099	1,347,254	1,414,617	1,485,348
Supplies	1,445	4,841	6,650	6,650	7,450	7,823	8,214	8,625
Services	395,155	472,191	587,006	587,006	584,964	593,212	622,873	654,017
Capital Outlay	-	(217)	13,738	13,738	18,900	19,278	19,664	20,057
Interdepartmental Charges	90,462	98,019	107,768	107,768	102,763	105,846	109,021	112,292
Total Expenditures	1,533,665	1,742,929	1,904,300	1,904,300	1,997,176	2,073,413	2,174,389	2,280,339
Total Expenditures and Operating Transfers	1,533,665	1,742,929	1,904,300	1,904,300	1,997,176	2,073,413	2,174,389	2,280,339
Net Results From Operations	-	(51,378)	(56,529)	(56,529)	(8,537)	(62,202)	(65,232)	(68,410)
Projected Lapse	-	-	56,529	56,529	59,915	62,202	65,232	68,410
Change in Fund Balance	-	(51,378)	-	-	51,378	-	-	-
Beginning Fund Balance	-	-	(51,378)	(51,378)	(51,378)	-	-	-
Ending Fund Balance	\$ -	\$ (51,378)	\$ (51,378)	\$ (51,378)	\$ -	-	-	-

911 Program Revenues & Expenditures



The 911 program is projected to receive revenues of approximately \$1,998,211 during FY2014 with the City of Soldotna (\$105,000), Central Emergency Services (\$133,014), Nikiski Fire Service Area (\$59,588) and Kachemak Emergency Service Area (\$8,227) contributing for dispatching services and \$1,220,274 generated from a \$1.80 per telephone line surcharge.

The costs shown are approximately 60% of the total cost of operating the 911 program for the Kenai Peninsula. The State of Alaska Department of Public Safety budgets and pays for the other cost.

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 504,501	\$ 537,846	\$ 638,628	\$ 638,628	\$ 684,557	\$ 45,929	7.19%
40120 Temporary Wages	24,550	14,205	5,150	5,150	-	(5,150)	-100.00%
40130 Overtime Wages	65,081	69,318	35,465	35,465	49,410	13,945	39.32%
40210 FICA	49,532	51,509	59,282	59,282	63,961	4,679	7.89%
40221 PERS	181,139	219,294	153,209	153,209	166,225	13,016	8.50%
40321 Health Insurance	156,753	200,537	220,861	220,861	235,165	14,304	6.48%
40322 Life Insurance	792	863	1,614	1,614	1,729	115	7.13%
40410 Leave	62,825	70,198	73,381	73,381	80,504	7,123	9.71%
40511 Other Benefits	1,430	4,325	1,548	1,548	1,548	-	0.00%
Total: Personnel	1,046,603	1,168,095	1,189,138	1,189,138	1,283,099	93,961	7.90%
Supplies							
42120 Computer Software	-	696	-	-	-	-	-
42210 Operating Supplies	735	60	1,800	1,800	2,300	500	27.78%
42263 Training Supplies	710	-	1,100	1,100	1,100	-	0.00%
42310 Repair/Maintenance Supplies	-	4,085	3,750	3,750	4,050	300	8.00%
Total: Supplies	1,445	4,841	6,650	6,650	7,450	800	12.03%
Services							
43011 Contractual Services	245,301	264,432	337,414	337,414	322,404	(15,010)	-4.45%
43019 Software Licensing	-	39,391	30,544	30,544	30,544	-	0.00%
43110 Communications	103,596	109,734	141,774	141,774	141,774	-	0.00%
43210 Transportation/Subsistence	3,077	3,740	5,955	5,955	6,545	590	9.91%
43260 Training	3,924	3,310	6,580	6,580	8,280	1,700	25.84%
43260 Advertising	-	100	-	-	-	-	-
43410 Printing	-	59	-	-	-	-	-
43510 Insurance Premium	-	5,429	4,533	4,533	5,217	684	15.09%
43610 Utilities	36,184	42,180	40,430	40,430	41,238	808	2.00%
43720 Equipment Maintenance	-	-	14,476	14,476	14,662	186	1.28%
43780 Building/Ground Maintenance	2,851	3,724	4,800	4,800	13,800	9,000	187.50%
43920 Dues and Subscriptions	222	92	500	500	500	-	0.00%
Total: Services	395,155	472,191	587,006	587,006	584,964	(2,042)	-0.35%
Capital Outlay							
48210 Communications Equipment	-	-	13,738	13,738	18,900	5,162	37.57%
48710 Minor Office Equipment	-	(217)	-	-	-	-	-
Total: Capital Outlay	-	(217)	13,738	13,738	18,900	5,162	37.57%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	90,462	98,019	107,768	107,768	102,763	(5,005)	-4.64%
Total: Interdepartmental Charges	90,462	98,019	107,768	107,768	102,763	(5,005)	-4.64%
Department Total	\$ 1,533,665	\$ 1,742,929	\$ 1,904,300	\$ 1,904,300	\$ 1,997,176	\$ 92,876	4.88%

Fund 264

Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Communications Center Manager, 2 Shift Supervisors, and 7 Public Safety Dispatchers, 1 On-Call Public Safety Dispatcher and .75 Emergency Management Technical Specialist (IT).

Add: 1/2 time Dispatcher.

42263 Training Supplies. 911 Education supplies.

42310 Repair/Maintenance Supplies. 75% of cost for power module for ERC (75% = \$3,750)(the remaining 25% to be covered by OEM and cables for computers (\$300).

43011 Contractual Services. Payments to cities for E911 services, (\$154,167), custodial (\$3,600), EMD, EFD, AQUA protocol software and cardset support and updates (\$4,200), MicroData technical support call handling annual maintenance (\$48,755), and MicroData auto location database maintenance (\$46,628), CAD software maintenance (\$50,552) (new in FY13), EMD sponsoring physician (\$5,413), CritiCall software maintenance (\$599), and KPB hosted EMD and EFD courses (\$6,000), CICS/VS interface to NCIC (\$1,850), Guardian Tracking (\$640.)

43019 Software Licensing. VMWare (foundation for CAD servers), Cisco Network appliances, Windows Server 2008, SQL for Vcenter, SQL for CAD database, Equal Logic SAN support (\$30,544).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$129,300), bandwidth increase from 8Mbps to 20Mbps (\$9,500), and other minor communication costs (\$2,974).

43260 Training. Annual NAED Navigator conference for dispatch trainer (\$600), NAED training for EMD/EFD certification (\$320), BLS (\$500), Annual NENA conference 911 Manager (\$750), ASEC (\$450), EMD/EFD recertification (\$1,000), CDE Advancement training (\$500), Police Legal Sciences (\$2,160), miscellaneous staff training (\$2,000).

43720 Equipment Maintenance. Stencil recorder maintenance agreement (\$3,912), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250), Motorola radio console maintenance (\$7,500).

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator maintenance-recently determined to be a shared cost with OEM (\$9,000), snow removal (\$1,700).

48210 Communication Equipment. 6 specialized E911 workstations and monitors (\$13,745), and Spectracom GPS netclock (\$5,155).

60000 Charges (To) From Other Departments. These are charges from Resource Planning for 95% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management.

Kenai Peninsula Borough

Recreation Service Areas

Fund Description

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.

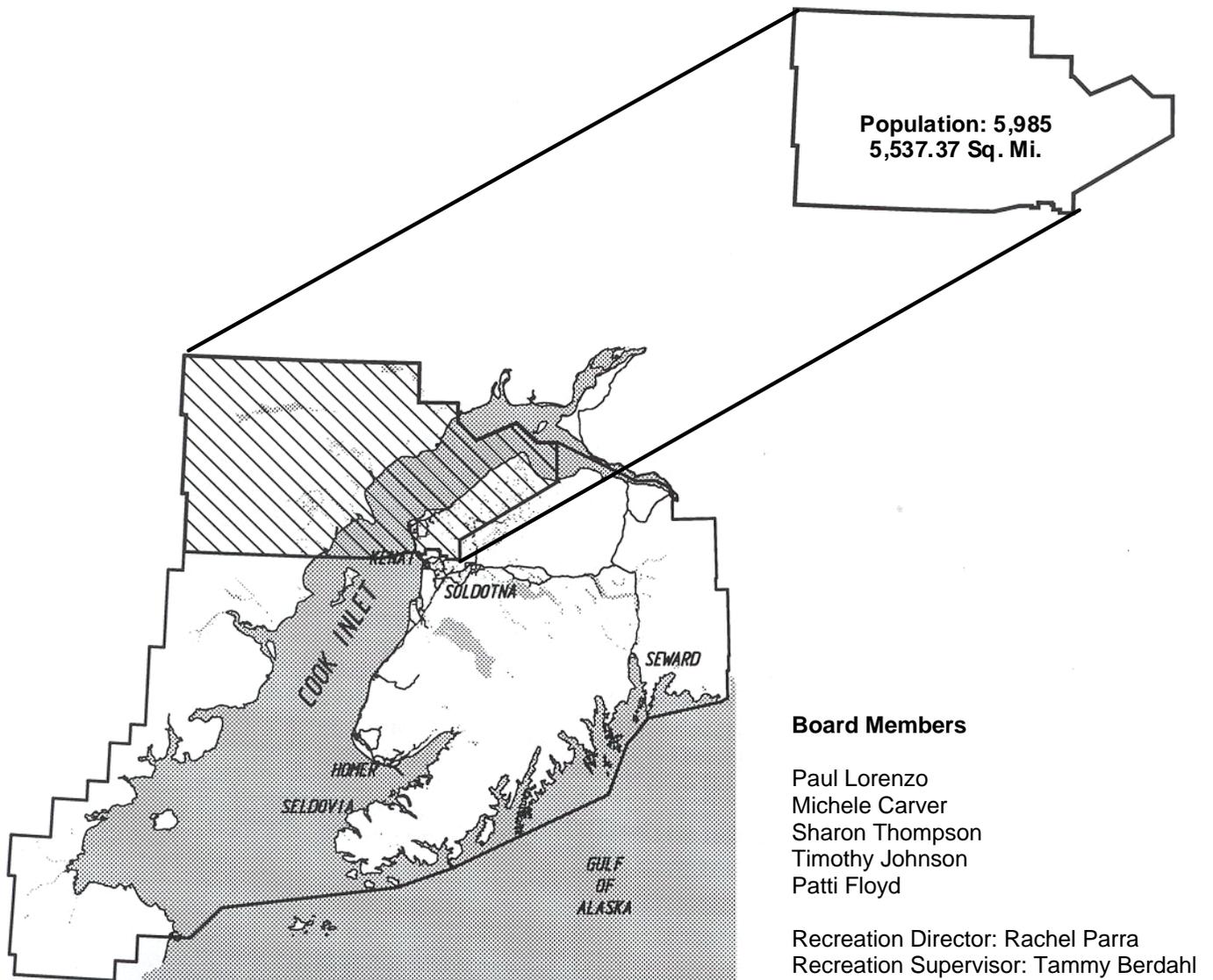
This page intentionally left blank

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 14.85 full time equivalent employees. Programs include youth basketball, volleyball, flag football, dodge ball, hockey, teen night, open gym schedule, and arts and crafts. The service area sponsors "Family Fun" in June as a community wide gathering. The Boys & Girls Club of South Central Alaska provides the recreation for Tyonek.

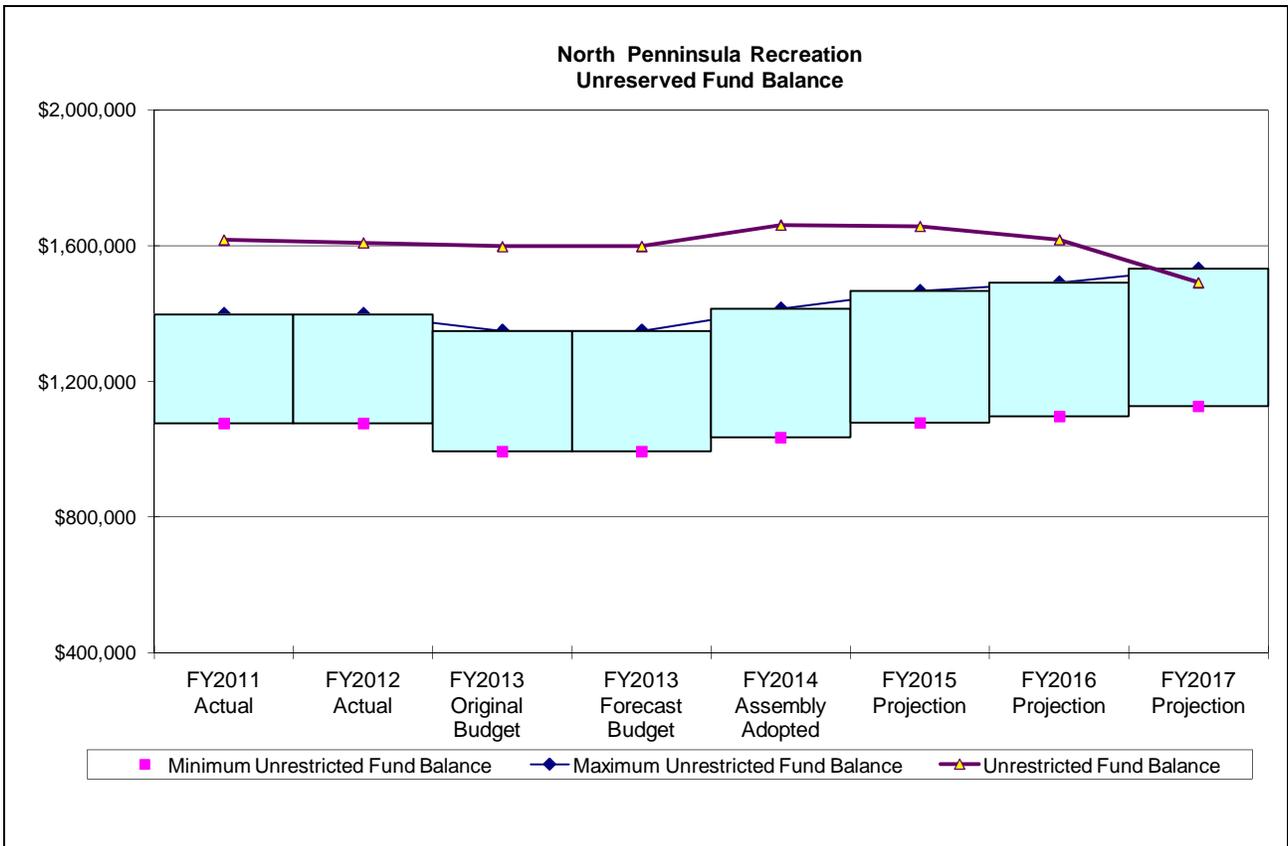
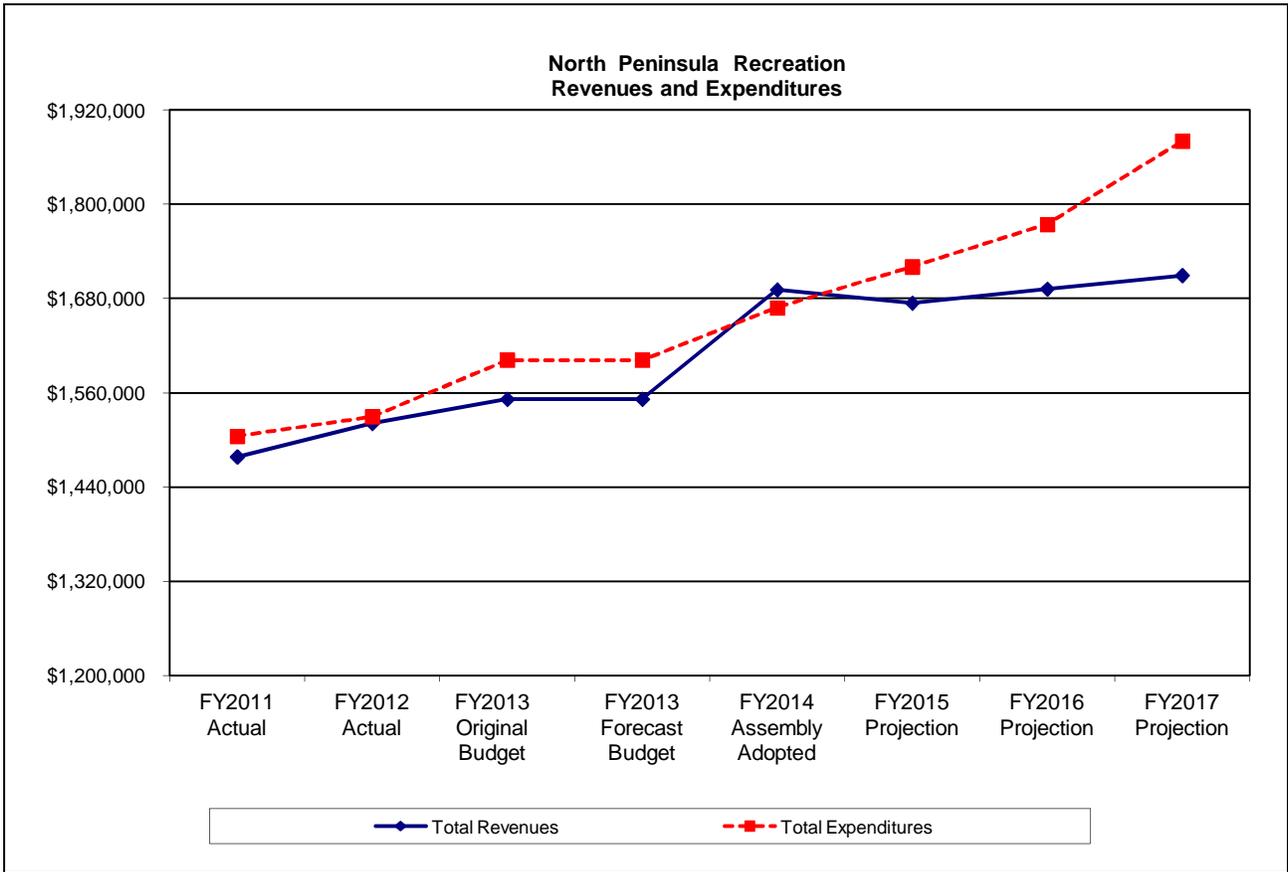
Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an enclosed swimming pool with waterslide, multipurpose fields, a covered natural ice rink, two running trails, skateboard park and two racquetball courts with exercise area and a community center. In 2004 the Nikiski Elementary School closed and became vacant. The service area started using the vacant school as the "Nikiski Community Recreation Center" (NCRC). The NCRC currently includes a teen center, a golf simulator, gymnasium used for sporting activities and leagues, and a banquet room and classroom space used for rentals for small and large group gatherings. Plans for future limited renovation of the Nikiski Community Recreation Center are on the drawing board.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2014 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2014	FY2015	FY2016	FY2017
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	583,108	622,417	629,354	629,504	649,177	662,161	675,404	688,912
Personal	37,922	38,926	37,895	37,895	36,396	36,396	36,396	36,396
Oil & Gas (AS 43.56)	518,788	518,866	625,046	625,046	737,513	700,637	700,637	700,637
	<u>1,139,818</u>	<u>1,180,209</u>	<u>1,292,295</u>	<u>1,292,445</u>	<u>1,423,086</u>	<u>1,399,194</u>	<u>1,412,437</u>	<u>1,425,945</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 585,907	\$ 621,941	\$ 629,354	\$ 629,504	\$ 649,177	\$ 662,161	\$ 675,404	\$ 688,912
Personal	38,821	37,349	37,137	37,137	35,668	35,668	35,668	35,668
Oil & Gas (AS 43.56)	532,451	521,611	625,046	625,046	737,513	700,637	700,637	700,637
Interest	3,125	1,994	5,350	5,350	5,564	5,787	6,018	6,259
Flat Tax	3,436	3,363	2,900	2,900	3,665	3,738	3,813	3,889
Motor Vehicle Tax	17,772	18,246	15,467	15,467	15,467	15,931	16,409	16,901
Total Property Taxes	<u>1,181,512</u>	<u>1,204,504</u>	<u>1,315,254</u>	<u>1,315,404</u>	<u>1,447,054</u>	<u>1,423,922</u>	<u>1,437,949</u>	<u>1,452,266</u>
State Revenue	34,000	48,946	-	-	-	-	-	-
Interest Earnings	37,640	43,308	46,634	46,634	47,444	49,847	49,717	48,545
Other Revenue	225,207	224,466	190,000	190,000	196,700	200,634	204,647	208,740
Total Revenues	<u>1,478,359</u>	<u>1,521,224</u>	<u>1,551,888</u>	<u>1,552,038</u>	<u>1,691,198</u>	<u>1,674,403</u>	<u>1,692,313</u>	<u>1,709,551</u>
Expenditures:								
Personnel	899,142	940,700	965,721	965,721	990,403	1,030,019	1,071,220	1,114,069
Supplies	101,345	102,028	105,300	105,300	110,750	112,965	115,224	117,528
Services	435,745	440,290	475,472	470,972	495,664	505,577	515,689	526,003
Capital Outlay	18,341	6,517	5,000	9,500	21,500	21,930	22,369	22,816
Total Expenditures	<u>1,454,573</u>	<u>1,489,535</u>	<u>1,551,493</u>	<u>1,551,493</u>	<u>1,618,317</u>	<u>1,670,491</u>	<u>1,724,502</u>	<u>1,780,416</u>
Operating Transfers To:								
Capital Projects Fund	50,000	40,000	50,000	50,000	50,000	50,000	50,000	100,000
Total Operating Transfers	<u>50,000</u>	<u>40,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
Total Expenditures and Operating Transfers	<u>1,504,573</u>	<u>1,529,535</u>	<u>1,601,493</u>	<u>1,601,493</u>	<u>1,668,317</u>	<u>1,720,491</u>	<u>1,774,502</u>	<u>1,880,416</u>
Net Results From Operations	(26,214)	(8,311)	(49,605)	(49,455)	22,881	(46,088)	(82,189)	(170,865)
Projected Lapse (2.5%)	-	-	38,787	38,787	40,458	41,762	43,113	44,510
Change in Fund Balance	(26,214)	(8,311)	(10,818)	(10,668)	63,339	(4,326)	(39,076)	(126,355)
Beginning Fund Balance	1,643,411	1,617,197	1,608,886	1,608,886	1,598,218	1,661,557	1,657,231	1,618,155
Ending Fund Balance	<u>\$ 1,617,197</u>	<u>\$ 1,608,886</u>	<u>\$ 1,598,068</u>	<u>\$ 1,598,218</u>	<u>\$ 1,661,557</u>	<u>\$ 1,657,231</u>	<u>\$ 1,618,155</u>	<u>\$ 1,491,800</u>



Fund: 225

Department Function

Dept: 61110

North Peninsula Recreation Service Area

Mission

To provide recreation programs for the public and promote health and safety through education, participation, and recreation.

Program Description

NPRSA staff maintains and operates the following facilities: Nikiski Pool, Exercise Room with Racquetball/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails, and Nikiski Pool Trails, Disc Golf Course, Multi-Purpose Fields, Community Playgrounds, Skate Park, and the Nikiski Community Recreation Center (NCRC).

Major Long Term Issues and Concerns:

- Maintaining an appropriate mill rate for sustainable services / programs and continue operations of facilities and grounds. Challenges include:
 - Sustainable fund balance
 - Fluctuating oil and gas tax base
 - Increasing energy and personnel costs
- Maintenance, expanded services and functionality of facilities with status quo budget.
- Long term use plans and facility options for the Nikiski Community Recreation Center building.
- Funding for sustainable capital improvement plan.
- Maintain appropriate staff levels for operations.

FY2013 Accomplishments:

Administration

- Completed Energy Audits for all facilities.
- Upgraded Apogee Software for Nikiski Pool HVAC System.

Operations

- Completed & opened the Nikiski Community Playground.
- Completed & opened the additional Trails System and Disc Golf Course.
- Completed installation of the CCTV System at facilities.
- Purchased snow machine & grooming equipment for trails maintenance.
- Completed heat reclaim project at Pool.
- Opened the NCRC Community Library.
- Replaced all canvasses at the JPM Rink for better weather protection during winter.

FY2014 New Initiatives:

- Complete the NCRC Roof & Siding project.
- Provide for improvements per the Facility Energy Audits as appropriate.
- Secure grant funding to support the capital projects fund.
- Develop long term use plans and capital improvement plans for the NCRC facility.
- Add Point of Sale (POS) software to the NPRSA system.
- Purchase utility vehicle for trails maintenance/landscaping.
- Install accessible pool lift per ADA regulations in pool.
- Replace emergency intercom system at pool.

Performance Measures

Priority/Goal: Attendance

Goal: Increase participation and attendance of NPRSA facilities, programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
 3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

Measures:

Attendance/Participation	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Nikiski Pool	60,000	56,492	55,436	55,500	56,000
Sports Leagues	300	284	246	280	285
Courts & Exercise	2,000	1,047	1,356	1,200	1,200
Summer Day Camp	500	449	480	400	450
NCRC Attendance	5,000	2,320	2,717	2,800	3,000
NCRC Rentals / Attendance	150 / 10,000	106 / 6,407	183 / 8,364	180 / 7,500	180 / 7,500
Various Recreation Programs and Events Attendance	3,000	1,974	2,013	2,000	2,500

Fund: 225
Dept: 61110

Department Function
North Peninsula Recreation Service Area - Continued

Priority/Goal: Staff

Goal: Maintain appropriate staff levels for continued operations of programs and services.

- Objective:**
1. Evaluate permanent staff scheduling for efficient and effective operations of NPRSA facilities.
 2. Increase recruitment of volunteers for additional class and program instruction.

Measures:

Staff/Volunteer Levels	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing History hours	33,900	31,578	30,370	33,000	33,900
% Staff Hours—Programs & Operations	75%	n/a	74%	73%	75%
% Staff Hours—Cleaning & Maintenance	10%	n/a	11%	10%	10%
% Staff Hours—Training & Certification	5%	n/a	4%	5%	5%
% Staff Hours—Special Events/Facility Rentals	5%	n/a	5%	7%	5%
% Staff Hours—Other	5%	n/a	6%	5%	5%
Estimated Volunteers/ Volunteer Hours	150 / 3,000	n/a	132 / 1,300	250 / 1,800	300 / 2,500

Priority/Goal: Community Events

Goal: Enhance the services of NPRSA by providing additional community events and programs.

- Objective:**
1. Increase the number of new community events and programs annually.
 2. Develop special events to promote seasonal programming for aquatics and recreation.
 3. Collaborate with local organizations and businesses to offer diverse programs.

Measures:

Community Events & Special Programs	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Recreation	20	13	10	17	21
Aquatics	5	2	1	3	5

Commentary

The two capital projects proposed for FY14 are purchase of a maintenance utility vehicle and replacement of the existing emergency intercom system at the Nikiski Pool. Both projects are one-time expenditures. The utility vehicle will provide efficiency and be the workhorse for the trails and landscaping maintenance. Replacement of the antiquated Rauland emergency intercom system should stabilize repair and maintenance costs, as well as provide for a better communication system in the event of an emergency.

The North Peninsula Recreation Service Area continues to maintain a high level of quality programs and services for the community.

The goals during the next five years:

- Ensure that existing recreation services are sustainable into the future, with a continued effort of expanding services while maintaining the current fee structure through seeking grant and sponsorship opportunities.
- Enhance the quality, functionality and maintain existing facilities and grounds.
- Increase the community's awareness and knowledge of NPRSA's services and facilities.
- NPRSA will lead collaborative efforts with others to address challenges and create opportunities to benefit our recreation services based on the values of community, transfer of knowledge, integrity and leadership.

The main goal is to operate and maintain existing facilities and services as efficiently and effectively as possible, while meeting the needs of the community.

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 384,317	\$ 374,656	\$ 426,260	\$ 426,260	\$ 430,705	\$ 4,445	1.04%
40120 Temporary Wages	156,192	153,805	153,908	153,908	164,875	10,967	7.13%
40130 Overtime Wages	5,975	5,247	4,336	4,336	4,509	173	3.99%
40210 FICA	44,686	43,711	50,084	50,084	51,380	1,296	2.59%
40221 PERS	124,265	140,084	97,702	97,702	98,817	1,115	1.14%
40321 Health Insurance	129,870	164,479	174,235	174,235	180,125	5,890	3.38%
40322 Life Insurance	624	630	1,088	1,088	1,098	10	0.92%
40410 Leave	50,114	55,630	56,668	56,668	57,598	930	1.64%
40511 Other Benefits	3,099	2,458	1,440	1,440	1,296	(144)	-10.00%
Total: Personnel	899,142	940,700	965,721	965,721	990,403	24,682	2.56%
Supplies							
42120 Computer Software	-	9,994	1,000	1,100	1,450	450	45.00%
42210 Operating Supplies	63,144	56,951	64,800	63,700	67,300	2,500	3.86%
42230 Fuel, Oils and Lubricants	2,543	5,370	3,000	6,000	5,500	2,500	83.33%
42250 Uniforms	2,217	2,211	2,400	2,400	2,400	-	0.00%
42310 Repair/Maint Supplies	24,257	18,467	25,000	23,000	25,000	-	0.00%
42360 Motor Vehicle Supplies	241	470	500	500	500	-	0.00%
42410 Small Tools	1,457	874	1,000	1,000	1,000	-	0.00%
42424 Safety Supplies	489	371	-	-	-	-	-
42960 Recreational Supplies	6,997	7,320	7,600	7,600	7,600	-	0.00%
Total: Supplies	101,345	102,028	105,300	105,300	110,750	5,450	5.18%
Services							
43011 Contractual Services	31,391	30,847	47,547	47,047	32,292	(15,255)	-32.08%
43014 Physical Examinations	330	-	500	500	500	-	0.00%
43019 Software Licensing	-	-	-	350	3,279	3,279	-
43110 Communications	6,811	7,788	7,500	7,500	8,000	500	6.67%
43140 Postage and Freight	1,968	2,173	2,500	2,500	2,500	-	0.00%
43210 Transportation/Subsistence	15,778	10,820	12,574	12,574	12,554	(20)	-0.16%
43260 Training	3,097	1,866	2,500	2,500	2,300	(200)	-8.00%
43310 Advertising	7,188	6,925	7,500	9,500	9,300	1,800	24.00%
43410 Printing	920	1,621	2,000	2,000	2,000	-	0.00%
43510 Insurance Premium	62,214	60,654	45,696	45,696	47,361	1,665	3.64%
43610 Utilities	183,192	199,755	215,500	215,500	215,500	-	0.00%
43720 Equipment Maintenance	-	-	-	500	500	500	-
43750 Vehicle Maintenance	3,141	2,119	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	36,143	26,993	40,500	33,650	40,500	-	0.00%
43810 Rents and Operating Leases	76,398	82,853	82,555	82,555	110,458	27,903	33.80%
43920 Dues and Subscriptions	1,183	1,177	1,000	1,000	1,020	20	2.00%
43960 Recreation Program Expenses	5,991	4,699	5,600	5,600	5,600	-	0.00%
Total: Services	435,745	440,290	475,472	470,972	495,664	20,192	4.25%
Capital Outlay							
48120 Office Equipment	5,503	-	-	-	-	-	-
48311 Machinery and Equipment	-	-	5,000	5,000	20,000	15,000	300.00%
48710 Minor Office Equipment	7,984	5,900	-	500	1,500	1,500	-
48720 Minor Office Furniture	-	-	-	700	-	-	-
48730 Minor Communications Equipment	2,686	617	-	-	-	-	-
48750 Minor Medical Equipment	-	-	-	3,300	-	-	-
48755 Minor Recreational Equipment	2,168	-	-	-	-	-	-
Total: Capital Outlay	18,341	6,517	5,000	9,500	21,500	16,500	330.00%
Transfers							
50459 North Pen Rec Capital Projects	50,000	40,000	50,000	50,000	50,000	-	0.00%
Total: Transfers	50,000	40,000	50,000	50,000	50,000	-	0.00%
Department Total	\$ 1,504,573	\$ 1,529,535	\$ 1,601,493	\$ 1,601,493	\$ 1,668,317	\$ 66,824	4.17%

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Recreation Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1¼ Shift Supervisors, Secretary, 1¼ Lifeguards, ½ time Instructor-Lifeguard, and the equivalent of 5¼ FTE's who work in a temporary capacity as lifeguards, clerks, recreation assistants and maintenance personnel.

42210 Operating Supplies. Increased for increased cost of chemicals and shipping.

42230 Fuels, Oils and Lubricants. Increased to cover increased fuel costs.

43011 Contractual Services. Overall decrease as a result of no energy audit and a minor decrease in the Siemens contract. Includes contract with Boys & Girls Club to provide services and programs for the Village of Tyonek (\$14,000), Siemens Apogee/HVAC service contract (\$11,415), ATS fire/security system service/support (\$1,982), alarm inspections (\$1,300), security and fire alarm monitoring (\$1,420), water testing (\$725) and miscellaneous smaller contracts (\$1,450).

43019 Software Licensing. First year software licensing for; upgrades and support of Companion Corp (library software), Milestone (CCTV software) and Sportsman SQL (system software). The sportsman SQL licensing was initially purchased in spring 2012 and included in the cost of the software.

43210 Transportation/Subsistence. Travel to National Recreation and Parks Congress, Athletic Business Conference, Association of Aquatic Professionals Conference, Alaska Recreation and Parks Conference and miscellaneous travel within borough.

43310 Advertising. Increased cost for additional radio advertising.

43810 Rents & Operating Leases. For utility, insurance and maintenance costs associated with operating the Nikiski Community Recreation Center (\$102,705) and other small equipment rentals.

43960 Recreation Program Expenses. Screen printing (\$4,000), sponsorships (\$1,300), and bus transportation (\$300).

48311 Machinery and Equipment. Scheduled replacement of snow blower (\$5,000) and pool vacuum (\$5,000), replace pool access lift per new ADA guidelines (\$10,000).

48710 Minor Office Equipment. Replace computer.

50459 Transfer to Capital Projects Fund. Transfer of funds necessary to fund capital improvement projects.

For capital projects information on this department - See the Capital Projects Section - Pages 316, 320, & 331.

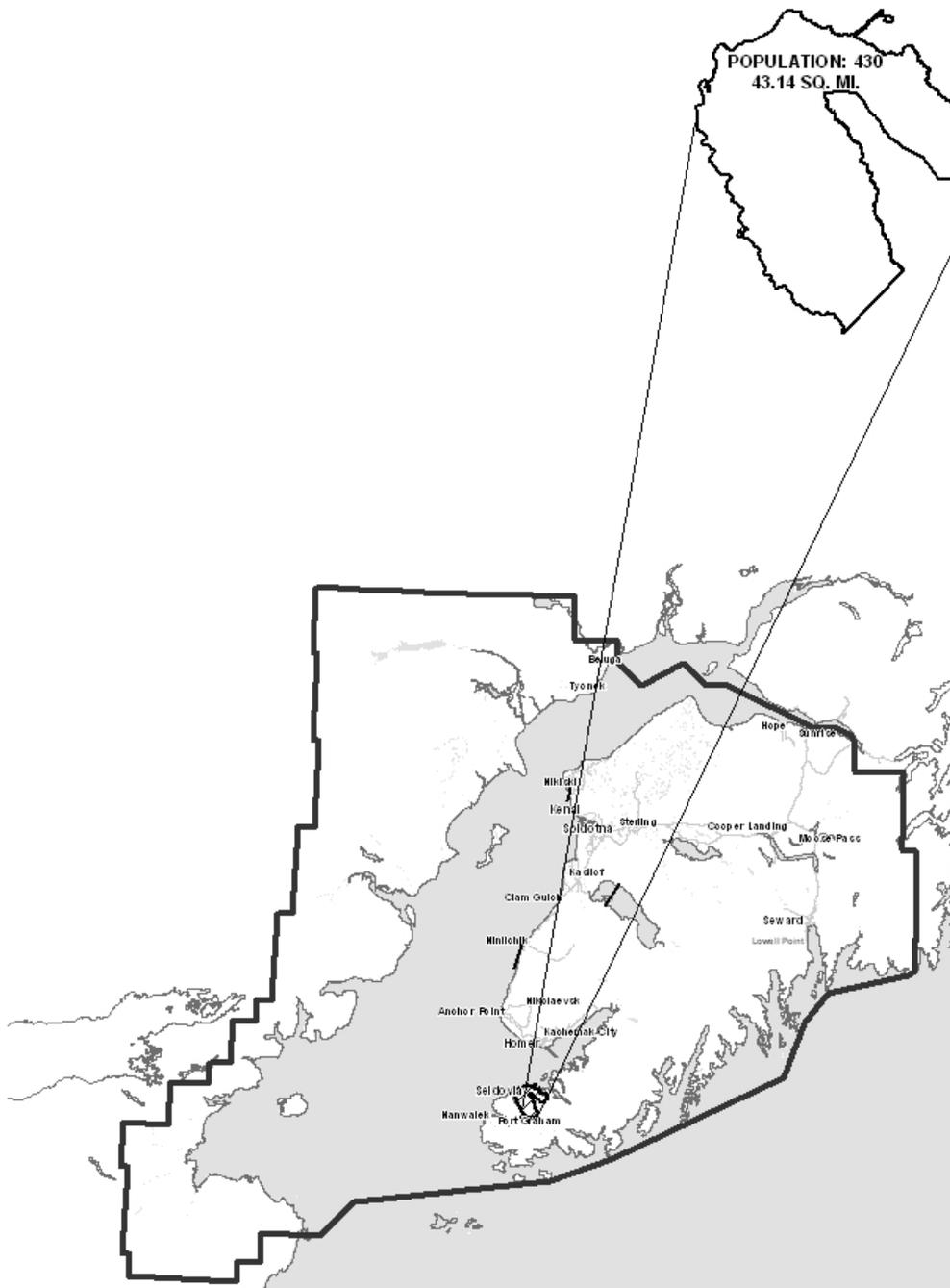
This page intentionally left blank

Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five elected members serve on its board and provide oversight of the operations.

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 2014 is .75 mills.



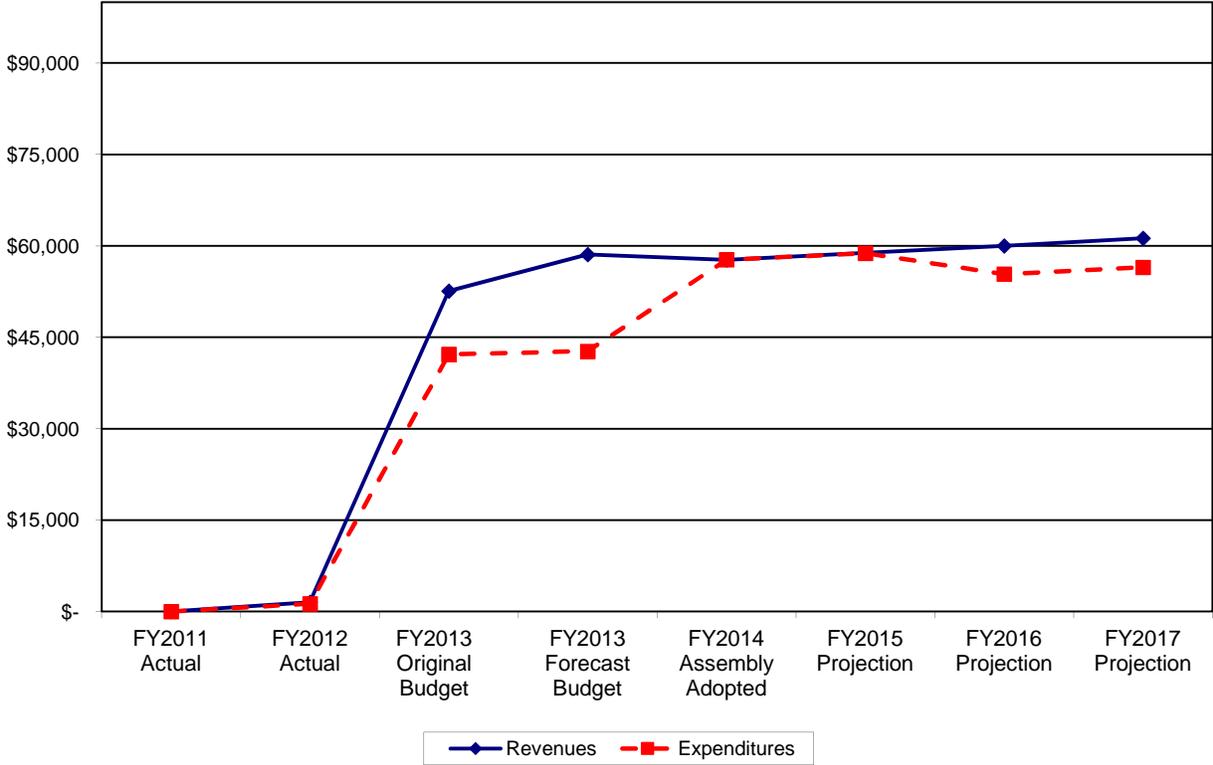
Board Members

Vivian Rojas
Mark Janes
Sheryl Hingley
Sandra Murray
Ila Dillon

Fund: 227 Seldovia Recreational Service Area - Budget Projection

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Fund Budget:								
Taxable Value (000's)								
Real	-	-	68,861	68,861	68,133	69,496	70,886	72,304
Personal	-	-	1,278	1,278	1,209	1,209	1,209	1,209
	-	-	70,139	70,139	69,342	70,705	72,095	73,513
Mill Rate			0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ -	\$ 28	\$ 51,646	\$ 51,646	\$ 51,100	\$ 52,122	\$ 53,165	\$ 54,228
Personal	-	-	939	939	889	889	889	889
Flat Tax	-	-	-	2,590	3,036	3,097	3,159	3,222
Motor Vehicle Tax	-	-	-	350	350	350	350	350
Total Property Taxes	-	28	52,585	55,525	55,375	56,458	57,563	58,689
Interest Earnings	-	-	-	115	219	237	257	333
Other Revenue	-	1,500	-	2,931	2,100	2,142	2,185	2,229
Total Revenues	-	1,528	52,585	58,571	57,694	58,837	60,005	61,251
Expenditures:								
Supplies	-	65	3,333	5,343	5,300	5,406	5,514	5,624
Services	-	1,209	34,856	34,356	47,924	48,882	49,860	50,857
Capital Outlay	-	-	4,000	3,000	4,500	4,500	-	-
Total Expenditures	-	1,274	42,189	42,699	57,724	58,788	55,374	56,481
Total Expenditures and Operating Transfers	-	1,274	42,189	42,699	57,724	58,788	55,374	56,481
Net Results From Operations	-	254	10,396	15,872	(30)	49	4,631	4,770
Projected Lapse (2.5%)	-	-	1,055	1,067	1,443	1,470	1,384	1,412
Change in Fund Balance	-	254	11,451	16,939	1,413	1,519	6,015	6,182
Beginning Fund Balance	-	-	254	254	17,193	18,606	20,125	26,140
Ending Fund Balance	\$ -	\$ 254	\$ 11,705	\$ 17,193	\$ 18,606	\$ 20,125	\$ 26,140	\$ 32,322

**Seldovia Recreational Service Area
Revenues and Expenditures**



Fund	227	Department Function
Dept:	61210	Seldovia Recreational Service Area

Mission

To provide healthy, year round activities the whole community can enjoy.

Program Description

The Seldovia Recreational Service Area (SRSA) maintains 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. In addition, the SOCC hosts various events throughout the year – often in collaboration with other local organizations – with the intent of providing healthy, year round activities the whole community can enjoy.

Major Long Term Issues & Concerns:

- Maintain an appropriate mill rate for sustainable services and programs.
- Continue operations of facilities and grounds amid increasing energy and operational costs.

FY2013 Accomplishments

Administration:

- Established routine operating procedures including a building use agreement and fee schedule.
- Established new “Community Education” platform for residents to instruct classes.
- Partnered with other community organizations to best utilize the resources of different agencies in providing programming.

Operations:

- Learned the standard operating procedures to be followed in administrating the service area operations.

FY2014 Objectives & Budget Highlights:

- Focus on youth programming.
- Develop and maintain SRSA website.
- Develop long term use plans for the SOCC facility.
- Establish policies & procedures manual for the service area.

Performance Measures

Priority/Goal: Attendance

Goal: Increase participation and attendance at SOCC facility for programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Develop partnerships with local community organizations to optimize the delivery of services to the community.

Measures:

Attendance/Participation	Benchmark	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Projected
Gatherings & Events	N/A	-	-	700	1000
Community Education Classes	N/A	-	-	600	800
Youth Programming	N/A	-	-	400	600
Open Center	N/A			300	400
Meetings	N/A	-	-	100	200
Private Building Rentals	N/A	-	-	50	100

Commentary
 It was determined the SRSA's greatest need in FY2014 is for more contract service hours for operations of the facility, so that the established attendance goal and other goals of the service area are met.

A maintenance expense to paint the exterior of the building was provided for in the budget, along with a one-time expense for logo and web development. Anticipated future capital projects, which will be funded primarily through grants, include a kitchen renovation and a shed addition to the building.

**Kenai Peninsula Borough
Budget Detail**

Fund 227

Department 61210 - Seldovia Recreational Service Area

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Supplies							
42120 Computer Software	\$ -	\$ -	\$ -	\$ 700	\$ 300	\$ 300	-
42210 Operating Supplies	-	65	3,333	3,243	2,000	(1,333)	-39.99%
42310 Repair/Maint Supplies	-	-	-	400	400	400	-
42410 Small Tools	-	-	-	1,000	600	600	-
42960 Recreational Supplies	-	-	-	-	2,000	2,000	-
	-	65	3,333	5,343	5,300	1,967	59.02%
Services							
43011 Contractual Services	-	-	20,926	20,926	29,000	8,074	38.58%
43110 Communications	-	-	667	1,467	1,500	833	124.89%
43140 Postage and Freight	-	-	350	650	600	250	71.43%
43410 Printing	-	-	-	400	400	400	-
43510 Insurance Premium	-	-	1,396	896	1,124	(272)	-19.48%
43610 Utilities	-	1,209	11,200	9,000	10,000	(1,200)	-10.71%
43780 Building/Grounds Maintenance	-	-	317	1,017	5,000	4,683	1477.29%
43960 Recreational Program Expenses	-	-	-	-	300	300	-
Total: Services	-	1,209	34,856	34,356	47,924	13,068	37.49%
Capital Outlay							
48710 Minor Office Equipment	-	-	1,000	1,489	1,500	500	50.00%
48720 Minor Office Furniture	-	-	2,000	1,511	1,500	(500)	-25.00%
48740 Minor Machines & Equipment	-	-	1,000	-	1,500	500	50.00%
Total: Capital Outlay	-	-	4,000	3,000	4,500	500	12.50%
Department Total	\$ -	\$ 1,274	\$ 42,189	\$ 42,699	\$ 57,724	\$ 15,535	36.82%

Line-Item Explanations

42960 Recreational Supplies. Separating supplies used for recreational programming from general operational supplies.

43011 Contractual Services. Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$28,000), contract for web & logo development (\$1,000).

43110 Communications. Internet and phone service.

43780 Buildings/Grounds Maintenance. Exterior painting of Sea Otter Community Center.

43960 Recreational Program Expenses. Screen printing of t-shirts.

48710 Minor Office Equipment. Computer (\$1,500).

48720 Minor Office Furniture. Stainless workstation and pantry shelving for kitchen.

48740 Minor Machines & Equipment. Commercial stove for kitchen.

This page intentionally left blank

Kenai Peninsula Borough

Road Improvement Funds

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 8 permanent employees.

Road Service Area Fund – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out all road maintenance.

Engineer's Estimate Fund – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

RIAD Match Fund – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 320 and 332.

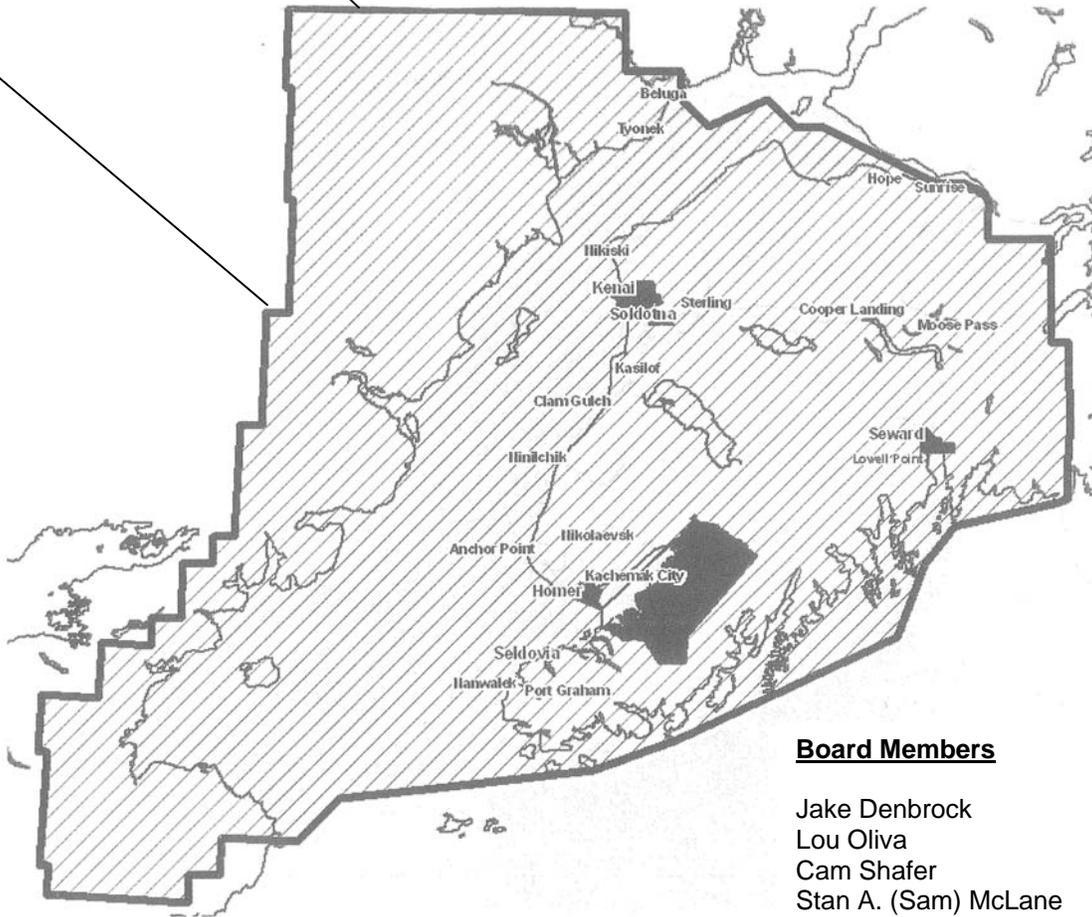
This page intentionally left blank

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 of the four former service areas and three at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and seven staff oversee the maintenance of over 638 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2014 is set at 1.40 mills. Revenue is raised through property taxes.

Population: 37,116
24,138.28 Sq. Mi.



Board Members

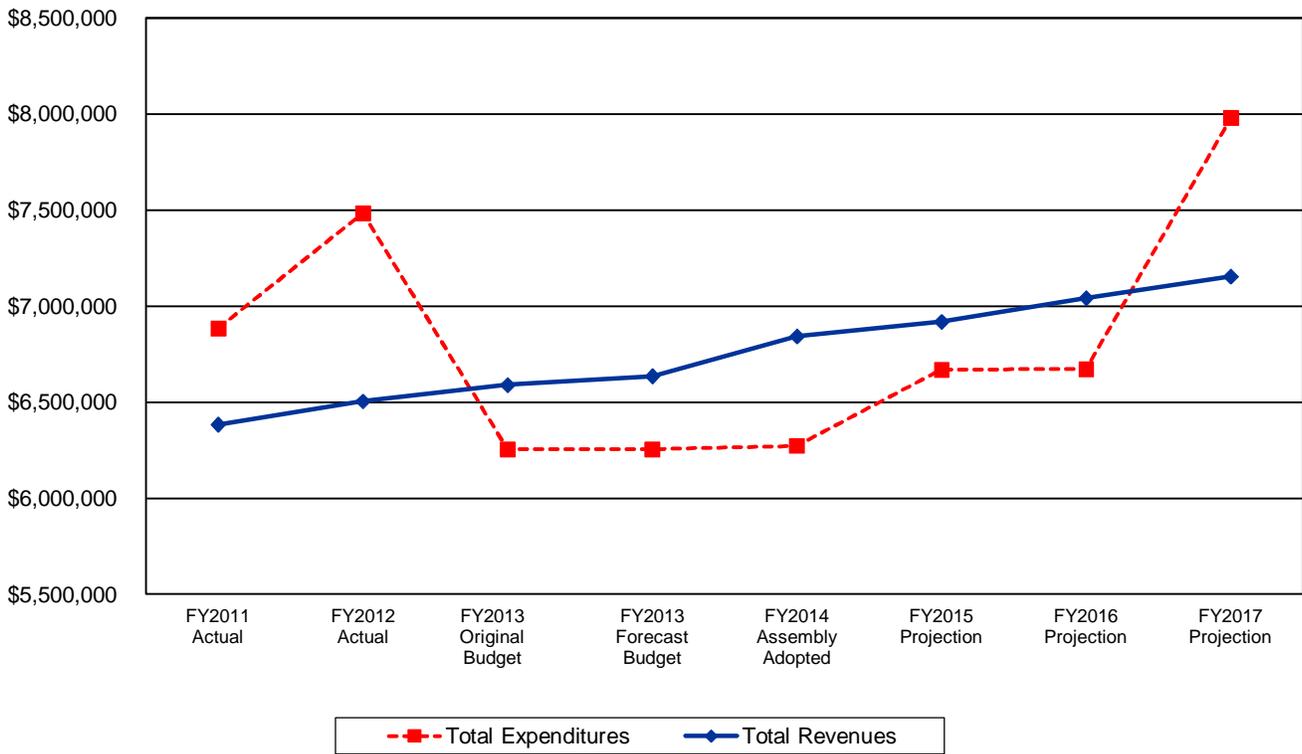
Jake Denbrock
Lou Oliva
Cam Shafer
Stan A. (Sam) McLane
Steve Bonebrake
Robert Ruffner
Ed Holsten

Roads Director: Pat Malone

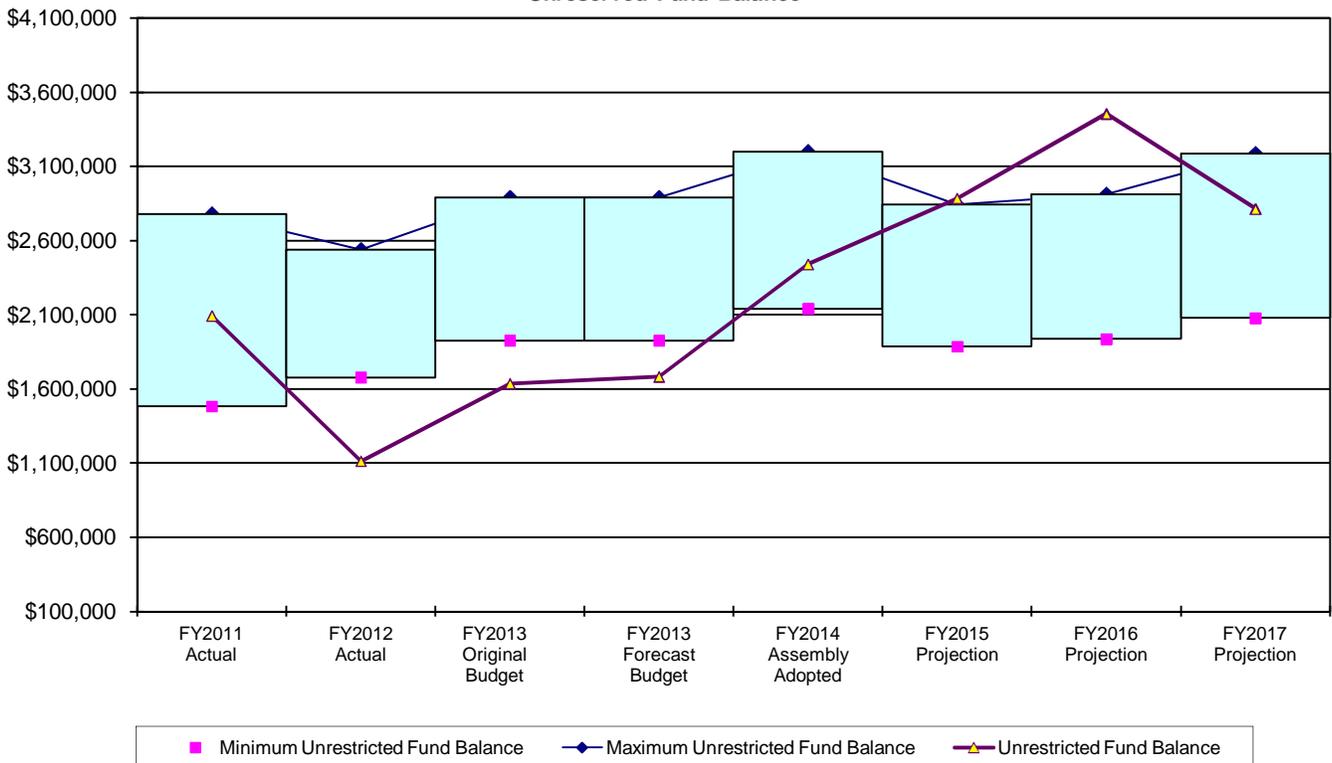
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Value (000's)								
Real	3,505,744	3,615,769	3,642,976	3,651,155	3,664,658	3,737,951	3,812,710	3,888,964
Personal	120,008	122,757	146,743	146,743	151,337	151,337	154,364	157,451
Oil & Gas (AS 43.56)	690,908	674,663	779,156	779,156	899,350	892,612	892,612	892,612
	<u>4,316,660</u>	<u>4,413,189</u>	<u>4,568,875</u>	<u>4,577,054</u>	<u>4,715,345</u>	<u>4,781,900</u>	<u>4,859,686</u>	<u>4,939,027</u>
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 4,886,679	\$ 5,048,586	\$ 5,100,166	\$ 5,111,617	\$ 5,130,521	\$ 5,233,131	\$ 5,337,794	\$ 5,444,550
Personal	169,895	159,057	201,331	201,331	207,634	207,634	211,787	216,023
Oil & Gas (AS 43.56)	1,005,353	948,274	1,090,818	1,090,818	1,259,090	1,249,657	1,249,657	1,249,657
Interest	24,434	20,372	12,785	12,550	13,194	13,381	13,598	13,820
Flat Tax	41,992	42,685	30,986	30,986	44,817	45,713	46,627	47,560
Motor Vehicle Tax	141,501	144,753	138,876	138,876	138,876	138,876	138,876	138,876
Total Property Taxes	<u>6,269,854</u>	<u>6,363,727</u>	<u>6,574,962</u>	<u>6,586,178</u>	<u>6,794,132</u>	<u>6,888,392</u>	<u>6,998,339</u>	<u>7,110,486</u>
State Revenue	45,590	64,006	-	-	-	-	-	-
Interest Earnings	65,484	76,822	15,000	50,000	50,000	30,000	45,000	45,000
Other Revenues	3,400	-	-	-	-	-	-	-
Total Revenues	<u>6,384,328</u>	<u>6,504,555</u>	<u>6,589,962</u>	<u>6,636,178</u>	<u>6,844,132</u>	<u>6,918,392</u>	<u>7,043,339</u>	<u>7,155,486</u>
Expenditures:								
Personnel	979,314	1,006,300	1,017,212	1,017,212	1,010,683	1,051,110	1,093,154	1,136,880
Supplies	73,537	66,240	80,870	80,870	82,370	84,017	85,697	87,411
Services	5,717,303	6,420,495	5,231,667	5,226,667	5,224,593	5,381,331	5,542,771	4,959,054
Capital Outlay	47,873	38,622	5,050	10,050	39,300	40,086	40,888	41,706
Interdepartmental Charges	(64,966)	(46,989)	(79,763)	(79,763)	(83,515)	(86,856)	(90,330)	(93,943)
Total Expenditures	<u>6,753,061</u>	<u>7,484,668</u>	<u>6,255,036</u>	<u>6,255,036</u>	<u>6,273,431</u>	<u>6,469,688</u>	<u>6,672,180</u>	<u>6,131,108</u>
Operating Transfers To:								
Special Revenue Funds	132,748	-	-	-	-	200,000	-	-
Capital Project Fund	-	-	-	-	-	-	-	1,850,000
Total Operating Transfers	<u>132,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>1,850,000</u>
Total Expenditures and Operating Transfers	<u>6,885,809</u>	<u>7,484,668</u>	<u>6,255,036</u>	<u>6,255,036</u>	<u>6,273,431</u>	<u>6,669,688</u>	<u>6,672,180</u>	<u>7,981,108</u>
Net Results From Operations	(501,481)	(980,113)	334,926	381,142	570,701	248,704	371,159	(825,622)
Projected Lapse (3%)	-	-	187,651	187,651	188,203	194,091	200,165	183,933
Change in Fund Balance	(501,481)	(980,113)	522,577	568,793	758,904	442,795	571,324	(641,689)
Beginning Fund Balance	2,595,352	2,093,871	1,113,758	1,113,758	1,682,551	2,441,455	2,884,250	3,455,574
Ending Fund Balance	<u>\$ 2,093,871</u>	<u>\$ 1,113,758</u>	<u>\$ 1,636,335</u>	<u>\$ 1,682,551</u>	<u>\$ 2,441,455</u>	<u>\$ 2,884,250</u>	<u>\$ 3,455,574</u>	<u>\$ 2,813,885</u>

Road Service Area Revenues and Expenditures



Road Service Area Unreserved Fund Balance



Fund: 236
Dept: 33950

Department Function
Road Service Area

Mission:

To provide the highest level of road maintenance (with funding available each year) to approved roads included in the KPB Roads Service Area maintenance program. To maintain these roads during highly varying weather conditions across the service area.

Program Description:

- Winter road maintenance includes plowing snow, thawing culverts and serrate and/or sand ice.
- Summer road maintenance includes grade and shape roads, clean ditches, replace lost gravel, maximize drainage, apply dust control, install road signage and other tasks as available funds allow.
- Improve borough maintained roads that are impassable during winter and reduce costs for minor repairs through the capital improvement project program.

Major Long Term Issues and Concerns:

- Keeping up with the current level of road maintenance with increasing costs including fuel.
- Cost of maintaining roads not built to RSA standards.
- Obtaining right-of way-and easements for road capital improvement projects.
- Parking regulations and rights-of-way issues.
- Providing road maintenance under prescriptive rights on roads that do not have platted right-of-way.
- Location of utilities in road right-of-way that cause maintenance conflicts.

- Obstructions in the rights-of-way: fences, cars, snow deposited on roadways from private citizens, etc.
- Securing additional grant funds for road capital improvement projects.

FY2013 Accomplishments:

- Completed 21 road capital improvement projects.
- Accepted ten new roads to the road maintenance program.
- Applied calcium chloride to 372 miles of roads for dust control.
- Processed 107 right-of-way permit applications.
- Assisted Central Emergency Services with debris removal and road repairs caused by the Seward flood disaster.
- Paved Even Lane Drive, Cabin Lake Drive and Woods Drive.

FY2014 New Initiatives:

- Contract \$4.5m for road capital improvement projects.
- Evaluate and prioritize by need road capital improvement projects from the tiered road list.
- Implement paving maintenance plan.
- Complete Lake Marie Avenue and Poppy Wood Street Paving projects.
- Install drainage galleries and culverts to reduce glaciation problems.
- Increase road maintenance efforts by ditching, brushing in road rights-of-way.

Performance Measures

Priority/Goal: Fiscal Health

Goal: Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.

Objective: 1. Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing History	8	8	8	8
Mill Rate	1.4	1.4	1.4	1.4
Total Revenue	\$6,384,328	\$6,504,555	\$6,624,727	\$6,691,915
Number of miles maintained	632	633	638	641
Average Annual Total Cost -per road mile	\$7,926.62	\$8,988.64	\$7,326	\$7,326

Priority/Goal: Improve public service

Goal: Reduce customer complaint calls ensuring maintenance service as as timely as possible, and that the public is made better aware of adopted RSA maintenance policies

Objective: 1. Improve roads thru brushing, ditching, and improvement projects to provide safer travel on borough maintained roads.
 2. Enhance Road Service Area public profile.

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Call tracked in the road maintenance program	2,211	2,859	2,500	2,500

**Kenai Peninsula Borough
Budget Detail**

**Fund 236
Department 33950 - Road Service Area**

		FY2011	FY2012	FY2013	FY2013	FY2014	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted		
Personnel								
40110	Regular Wages	\$ 545,266	\$ 530,750	\$ 579,796	\$ 579,796	\$ 568,314	\$ (11,482)	-1.98%
40120	Temporary Wages	11,237	13,448	15,000	15,000	22,500	7,500	50.00%
40130	Overtime Wages	2,849	1,894	4,776	4,776	4,955	179	3.75%
40210	FICA	48,014	46,632	52,058	52,058	51,544	(514)	-0.99%
40221	PERS	166,509	183,183	129,529	129,529	127,000	(2,529)	-1.95%
40321	Health Insurance	129,453	153,664	157,057	157,057	160,112	3,055	1.95%
40322	Life Insurance	851	846	1,409	1,409	1,385	(24)	-1.70%
40410	Leave	74,133	75,007	76,723	76,723	74,009	(2,714)	-3.54%
40511	Other Benefits	1,002	876	864	864	864	-	0.00%
	Total: Personnel	979,314	1,006,300	1,017,212	1,017,212	1,010,683	(6,529)	-0.64%
Supplies								
42020	Signage Supplies	30,557	25,583	36,500	36,500	35,000	(1,500)	-4.11%
42120	Computer Software	-	-	255	255	255	-	0.00%
42210	Operating Supplies	4,070	2,054	3,895	3,895	3,895	-	0.00%
42230	Fuel, Oils and Lubricants	30,366	32,894	33,120	33,120	33,120	-	0.00%
42250	Uniforms	-	237	250	250	250	-	0.00%
42310	Repair/Maintenance Supplies	209	162	250	250	250	-	0.00%
42360	Motor Vehicle Repair Supplies	7,876	4,557	6,000	6,000	9,000	3,000	50.00%
42410	Small Tools & Equipment	459	753	600	600	600	-	0.00%
	Total: Supplies	73,537	66,240	80,870	80,870	82,370	1,500	1.85%
Services								
43011	Contractual Services	39,483	27,099	76,984	71,934	73,484	(3,500)	-4.55%
43110	Communications	9,211	10,214	14,400	14,400	14,400	-	0.00%
43140	Postage and Freight	562	523	1,098	1,098	1,098	-	0.00%
43210	Transportation/Subsistence	6,133	7,197	9,520	9,520	7,700	(1,820)	-19.12%
43260	Training	-	350	2,200	2,200	1,600	(600)	-27.27%
43310	Advertising	7,275	8,583	12,000	12,000	12,000	-	0.00%
43410	Printing	39	27	-	50	-	-	-
43510	Insurance Premium	26,268	19,826	19,826	19,826	18,697	(1,129)	-5.69%
43610	Utilities	3,257	3,578	6,225	6,225	6,400	175	2.81%
43720	Equipment Maintenance	1,172	1,933	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	7,387	6,119	10,000	10,000	10,000	-	0.00%
43780	Buildings/Grounds Maintenance	2,495	829	2,340	2,340	2,340	-	0.00%
43812	Equipment Replacement Pymt.	2,295	1,148	-	-	-	-	-
43920	Dues and Subscriptions	250	200	-	-	-	-	-
43931	Recording Fees	358	269	500	500	300	(200)	-40.00%
43951	Dust Control	585,640	615,823	400,000	400,000	400,000	-	0.00%
43952	Road Maintenance	5,025,478	5,716,777	4,674,574	4,674,574	4,674,574	-	0.00%
	Total: Services	5,717,303	6,420,495	5,231,667	5,226,667	5,224,593	(7,074)	-0.14%
Capital Outlay								
48120	Office Equipment	11,757	-	1,000	1,000	1,000	-	0.00%
48310	Vehicles	35,263	33,986	-	-	35,000	35,000	-
48710	Minor Office Equipment	-	2,538	2,000	7,000	2,000	-	0.00%
48720	Minor Office Furniture	185	1,808	1,500	1,500	750	(750)	-50.00%
48730	Minor Communications Equipment	668	290	550	550	550	-	0.00%
	Total: Capital Outlay	47,873	38,622	5,050	10,050	39,300	34,250	678.22%

Fund 236
Department 33950 - Road Service Area - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50237 Engineers Estimate Fund	9,876	-	-	-	-	-	-
50238 RIAD Match Fund	122,872	-	-	-	-	-	-
Total: Transfers	132,748	-	-	-	-	-	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(64,966)	(46,989)	(79,763)	(79,763)	(83,515)	(3,752)	-
Total: Interdepartmental Charges	(64,966)	(46,989)	(79,763)	(79,763)	(83,515)	(3,752)	-
Department Total	\$ 6,885,809	\$ 7,484,668	\$ 6,255,036	\$ 6,255,036	\$ 6,273,431	\$ 18,395	0.29%

Line-Item Explanations

40110 Regular Wages. Staff includes: Roads Director, 1 Lead Road Inspector, 3 Road Inspectors, 1 Engineer/Assistant Administrator (60% charged to projects), 1 Administrative Assistant/Contract Coordinator, and 1 Secretary.

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road traffic counts, brushing, and review complaints.

42020 Signage Supplies. Signs purchased for street re-naming project and to replace damaged or vandalized signs.

43011 Contractual Services. Abandoned vehicle removal from Borough right-of-ways (\$10,000), survey, steam thaw, street sweep, striping and culvert clearing (\$30,000), asphalt replacement (\$30,000), janitorial services (\$3,484).

43210 Transportation/Subsistence. Travel for Road Service Area Board Members to board meetings, travel to Homer and Seward for road inspections and DOT training for road inspectors.

43951 Dust Control. Purchase and apply calcium chloride for dust control on gravel roads in the Borough.

43952 Road Maintenance. Provide general maintenance as well as brushing and ditching.

48710 Minor Office Equipment. Replace one computer.

48720 Minor Office Furniture. Replace one office chairs.

48310 Vehicles. Replace 2004 truck.

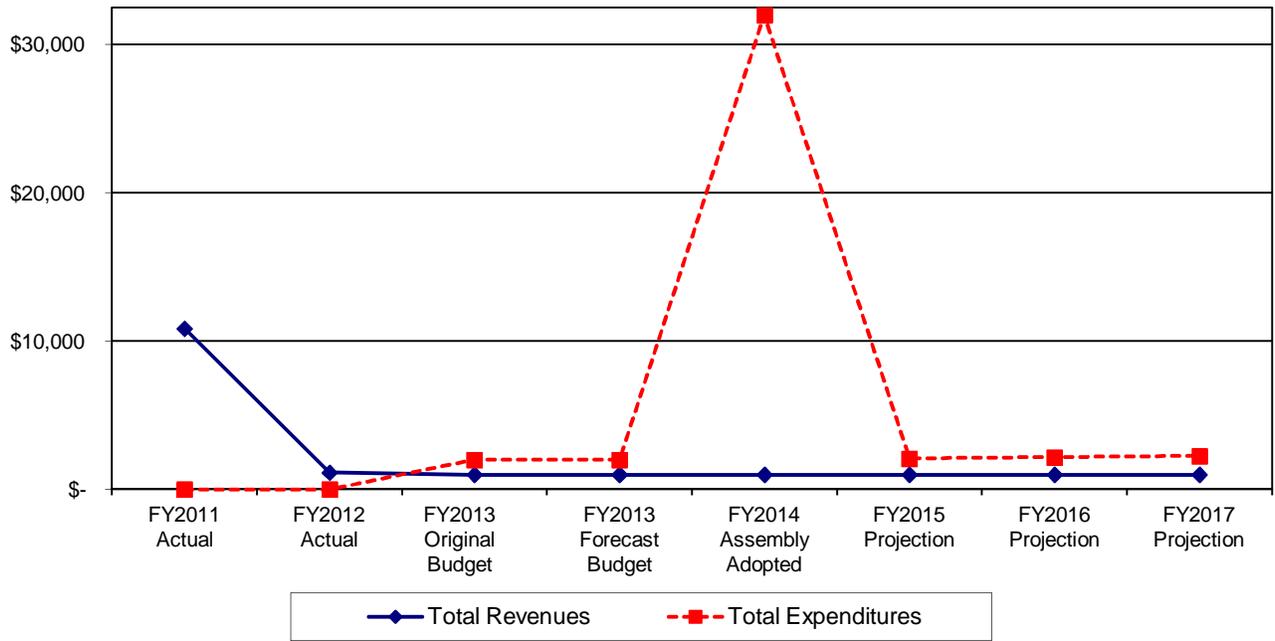
50434 Transfer to Capital Projects Fund. With advent of grant and bond funds providing funding for capital improvement projects, funding is being redirected toward road maintenance for the next 2-3 years.

For capital projects information on this department - See the Capital Projects Section - Pages 316, 320-321, 332 & 345.

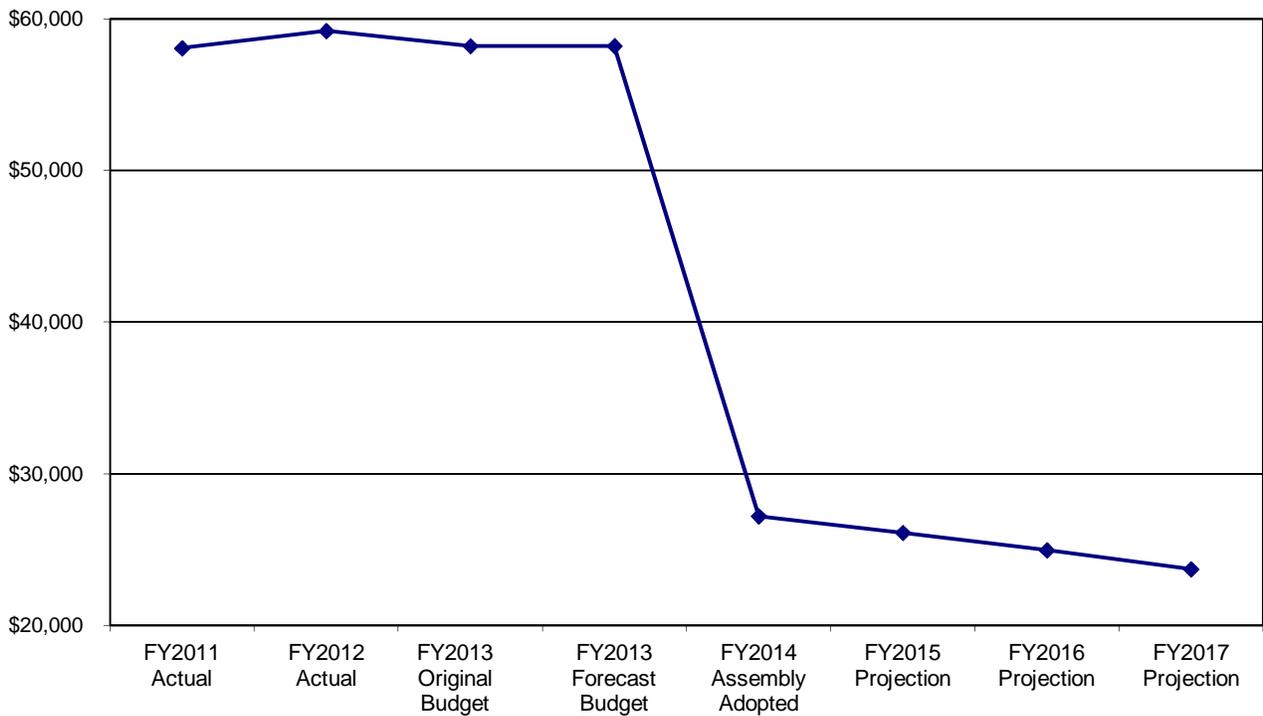
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
Interest Earnings	\$ 973	\$ 1,142	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	973	1,142	1,000	1,000	1,000	1,000	1,000	1,000
Operating Transfers From:								
Special Revenue Fund	9,876	-	-	-	-	-	-	-
Total Operating Transfer	9,876	-	-	-	-	-	-	-
Total Revenues and Operating Transfers	10,849	1,142	1,000	1,000	1,000	1,000	1,000	1,000
Expenditures:								
Personnel	-	-	2,000	1,492	2,000	2,080	2,163	2,250
Services	-	-	-	508	30,000	-	-	-
Total Expenditures	-	-	2,000	2,000	32,000	2,080	2,163	2,250
Net Results From Operations	10,849	1,142	(1,000)	(1,000)	(31,000)	(1,080)	(1,163)	(1,250)
Change in Fund Balance	10,849	1,142	(1,000)	(1,000)	(31,000)	(1,080)	(1,163)	(1,250)
Beginning Fund Balance	47,206	58,055	59,197	59,197	58,197	27,197	26,117	24,954
Ending Fund Balance	\$ 58,055	\$ 59,197	\$ 58,197	\$ 58,197	\$ 27,197	\$ 26,117	\$ 24,954	\$ 23,704

Engineer's Estimate Fund Revenues and Expenditures



Engineer's Estimate Fund Unreserved Fund Balance



**Kenai Peninsula Borough
Budget Detail**

**Fund 237
Department 33950 - Engineer's Estimate Fund**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ -	\$ 1,320	\$ 812	\$ 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%
	-	-	2,000	1,492	2,000	-	0.00%
Services							
43011 Contractual Services	-	-	-	508	30,000	30,000	-
Total: Services	-	-	-	508	30,000	30,000	-
Department Total	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 32,000	\$ 30,000	1500.00%

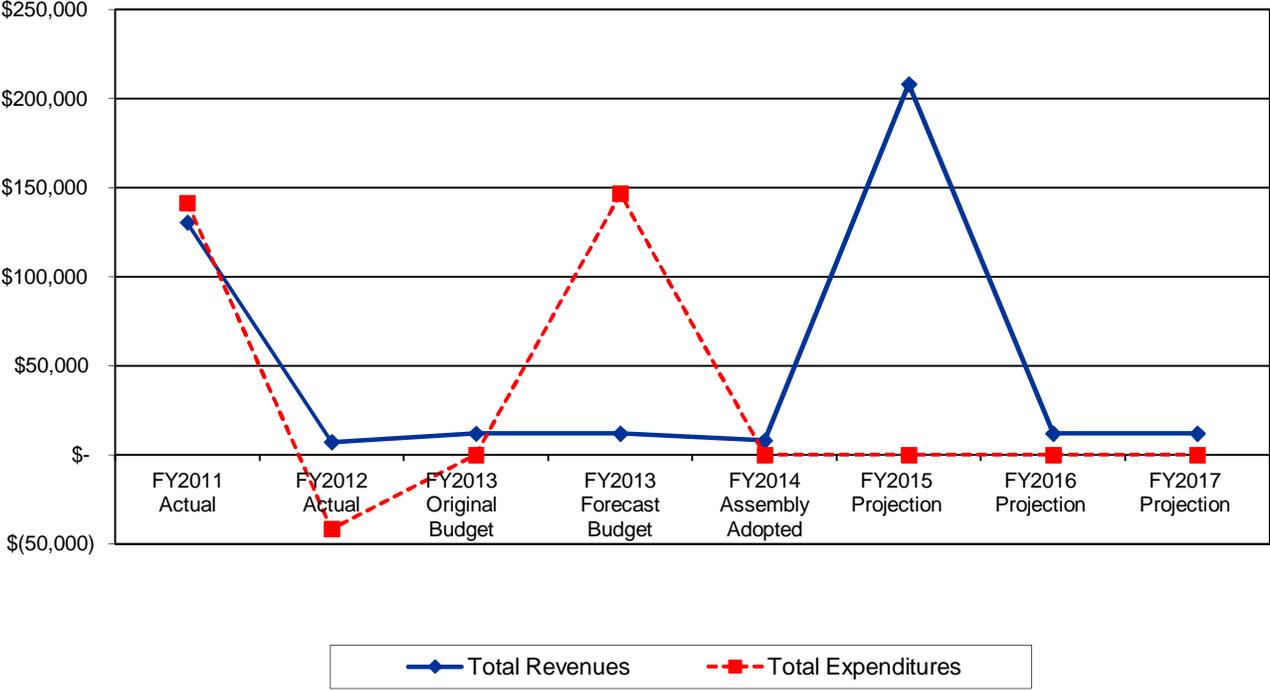
Line-Item Explanations

43011 Contractual Services. Three projects have been identified that require preliminary cost estimates.

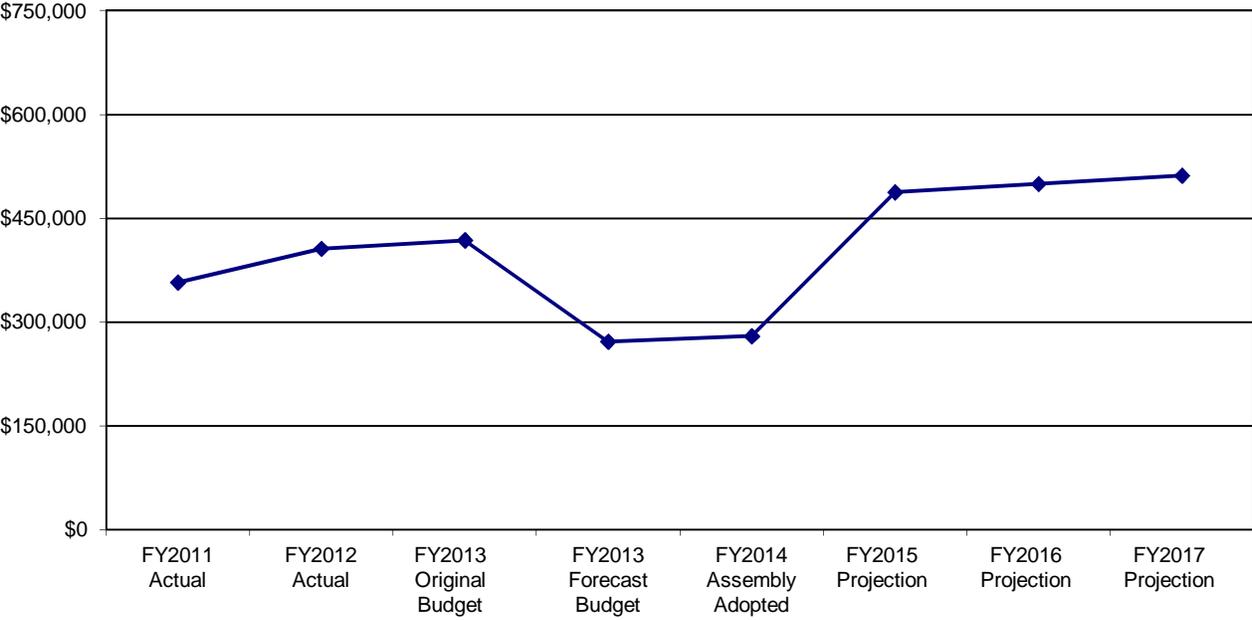
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
Interest Earnings	\$ 7,543	\$ 7,197	\$ 12,000	\$ 12,000	\$ 8,000	\$ 8,000	\$ 12,000	\$ 12,000
Total Revenues	7,543	7,197	12,000	12,000	8,000	8,000	12,000	12,000
Operating Transfers From:								
Special Revenue Fund	122,872	-	-	-	-	200,000	-	-
Total Operating Transfer	122,872	-	-	-	-	200,000	-	-
Total Revenues and Operating Transfers	130,415	7,197	12,000	12,000	8,000	208,000	12,000	12,000
Expenditures:								
Services	141,333	(41,618)	-	146,535	-	-	-	-
Total Expenditures	141,333	(41,618)	-	146,535	-	-	-	-
Total Expenditures and Operating Transfers	141,333	(41,618)	-	146,535	-	-	-	-
Net Results From Operations	(10,918)	48,815	12,000	(134,535)	8,000	208,000	12,000	12,000
Change in Fund Balance	(10,918)	48,815	12,000	(134,535)	8,000	208,000	12,000	12,000
Beginning Fund Balance	368,416	357,498	406,313	406,313	271,778	279,778	487,778	499,778
Ending Fund Balance	\$ 357,498	\$ 406,313	\$ 418,313	\$ 271,778	\$ 279,778	\$ 487,778	\$ 499,778	\$ 511,778

**RIAD Match Fund
Revenues and Expenditures**



**RIAD Match Fund
Unreserved Fund Balance**



**Kenai Peninsula Borough
Budget Detail**

**Fund 238
Department 33950 - RIAD Match Fund**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Services						
43011 Contractual Services	\$ 141,333	\$ (41,618)	\$ -	\$ 146,535	\$ -	-
Total: Services	141,333	(41,618)	-	146,535	-	-
Department Total	\$ 141,333	\$ (41,618)	\$ -	\$ 146,535	\$ -	-

Line-Item Explanations

43011 Contractual Services. No projects have been identified as part of the FY2013 budget that require funding.

Kenai Peninsula Borough

Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY14 budget year is \$43,500,000.

Operational funding for the school district is appropriated as follows: \$34,170,106 for local effort and in-kind of \$9,329,894 consisting of \$7,315,196 for maintenance, \$82,768 for utilities, \$1,770,892 for property and liability insurance and worker's compensation, \$58,250 for audit cost, and \$102,788 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 \$2,515,623 for school related debt of which \$1,732,896 is expected to be reimbursed from the State of Alaska, and \$1,675,000 for school district capital projects. Total funding provided for school purposes is \$47,690,623; net of State reimbursement, the amount is \$45,957,727. Sales tax revenues provide approximately **68%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

	Key Measures				
	FY10 <u>Actual</u>	FY11 <u>Actual</u>	FY12 <u>Actual</u>	FY13 <u>Estimated</u>	FY14 <u>Projected</u>
# of students	9,170	9,148	9,083	8,892	8,873
Operational Funding					
Funding from sales tax	\$25,950,998	\$27,798,976	\$28,385,150	\$29,351,029	\$29,938,049
Funding from property tax	\$17,032,378	\$14,789,159	\$14,865,985	\$13,648,971	\$13,561,951
Total funding	\$42,983,376	\$42,588,135	\$43,251,135	\$43,000,000	\$43,500,000
Mill rate equivalent in funding	6.96	6.67	6.52	6.40	6.23
Borough funding per student	\$4,687	\$4,655	\$4,761	\$4,836	\$4,903
Non Operational Funding:					
School capital projects	\$1,440,471	\$1,250,000	\$ 950,000	\$ 1,050,000	\$ 1,675,000
School Debt Service (net)	\$ 705,861	\$ 678,642	\$ 712,779	\$ 778,373	\$ 782,727
Total Funding	\$45,129,708	\$44,516,777	\$44,913,914	\$44,828,373	\$45,957,727
Total mill rate equivalent in funding (net)	7.31	6.96	6.77	6.67	6.59
Equivalent mill rate, net of sales tax	2.76	2.62	2.49	2.31	2.30

Postsecondary Education Fund

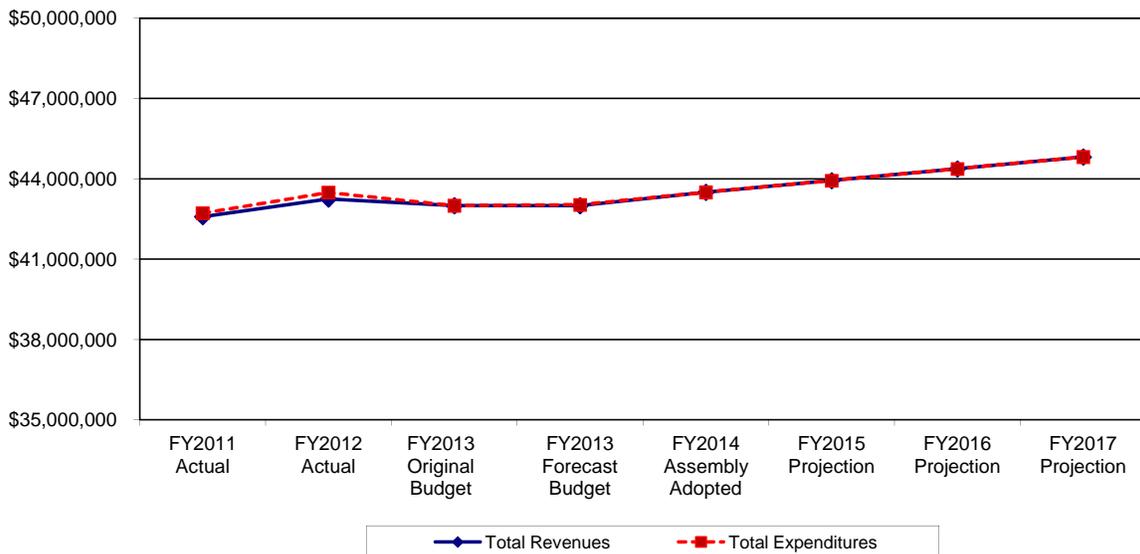
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. 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.

This page intentionally left blank

Fund: 241 School Fund - Budget Projection

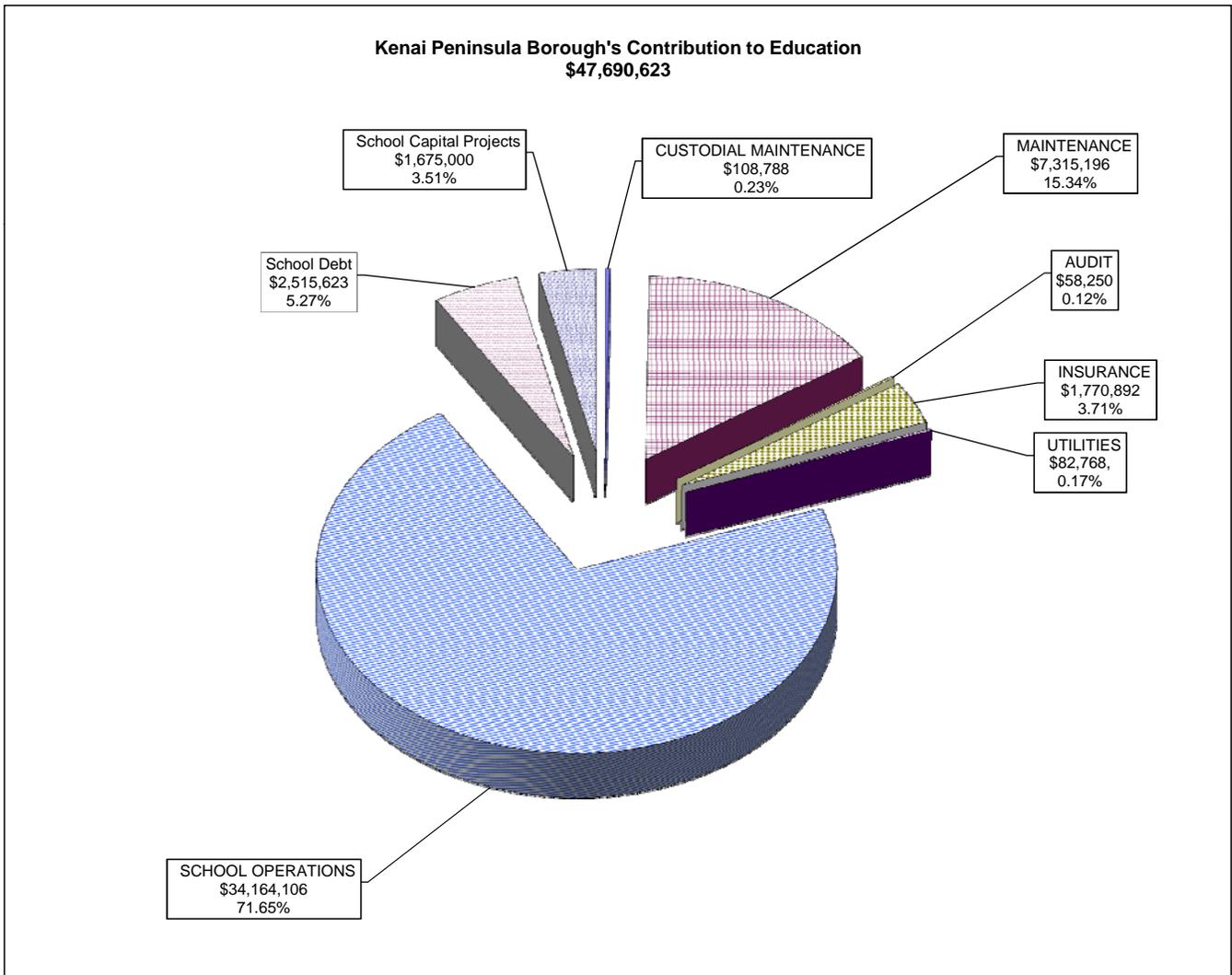
Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
State Revenue	\$ 225,744	\$ 333,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	225,744	333,193	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	42,588,135	43,251,135	43,000,000	43,000,000	43,500,000	43,935,000	44,374,350	44,818,094
Total Operating Transfers	42,588,135	43,251,135	43,000,000	43,000,000	43,500,000	43,935,000	44,374,350	44,818,094
Total Revenues and Other Financing Sources	42,813,879	43,584,328	43,000,000	43,000,000	43,500,000	43,935,000	44,374,350	44,818,094
Expenditures:								
Custodial Maintenance	111,231	120,501	129,154	129,154	102,788	105,358	105,358	105,358
Maintenance	6,583,544	7,001,849	7,038,861	7,053,472	7,315,196	7,461,500	7,461,500	7,461,500
Non-Departmental:								
Audit	50,636	55,884	60,000	78,319	58,250	64,075	64,075	64,075
Insurance Premium	2,719,118	2,567,925	1,884,254	1,884,254	1,770,892	1,806,310	1,806,310	1,806,310
Utilities	63,364	79,771	81,145	81,145	82,768	84,423	84,423	84,423
School Operations	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	34,413,334	34,852,684	35,296,428
Total Expenditures	42,721,666	43,492,812	43,000,000	43,032,930	43,500,000	43,935,000	44,374,350	44,818,094
Total Expenditures and Operating Transfers	42,721,666	43,492,812	43,000,000	43,032,930	43,500,000	43,935,000	44,374,350	44,818,094
Change in Fund Balance	92,213	91,516	-	(32,930)	-	-	-	-
Beginning Fund Balance	800,255	892,468	983,984	983,984	951,054	951,054	951,054	951,054
Ending Fund Balance	892,468	983,984	983,984	951,054	951,054	951,054	951,054	951,054
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	431,577	523,093	523,093	490,163	490,163	490,163	490,163	490,163
Total Fund Balance	\$ 892,468	\$ 983,984	\$ 983,984	\$ 951,054	\$ 951,054	\$ 951,054	\$ 951,054	\$ 951,054

**School Fund
Revenues and Expenditures**



Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2011 Actual		FY2012 Actual		FY2013 Budget		FY2014 Budget	
	Taxable Value	Mill Rate						
	\$ 6,383,435,000	Equivalent	\$ 6,633,231,000	Equivalent	\$ 6,697,823,000	Equivalent	\$ 6,976,903,000	Equivalent
Local Effort to School District								
Custodial Maintenance	\$ 111,231	0.02	\$ 120,501	0.02	\$ 129,154	0.02	\$ 108,788	0.02
Maintenance	6,583,544	0.99	7,001,849	1.06	7,038,861	1.05	7,315,196	1.05
Audit	50,636	0.01	55,884	0.01	60,000	0.01	58,250	0.01
Insurance	2,719,118	0.41	2,567,925	0.39	1,884,254	0.28	1,770,892	0.25
Utilities	63,364	0.01	79,771	0.01	81,145	0.01	82,768	0.01
School Operations	33,193,773	5.00	33,666,882	5.08	33,806,586	5.05	34,164,106	4.90
Total Local Effort to School District	42,721,666	6.44	43,492,812	6.56	43,000,000	6.42	43,500,000	6.23
Other Educational Funding								
School Debt	2,262,138	0.34	2,342,600	0.35	2,571,245	0.38	2,515,623	0.36
School Revenue Capital Projects	1,250,000	0.19	950,000	0.14	1,050,000	0.16	1,675,000	0.24
Total Other Educational Funding	3,512,138	0.53	3,292,600	0.50	3,621,245	0.54	4,190,623	0.60
Total Education from Borough	\$ 46,233,804	6.97	\$ 46,785,412	7.05	\$ 46,621,245	6.96	\$ 47,690,623	6.84



Fund: 241
Dept: 11235

Department Function
Maintenance – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

Coordination of activities with the Maintenance and Capital Projects departments to provide an overall facilities management approach.

FY2013 Accomplishments

- Continued to provide exceptional service to the areas we serve.
- Continued coordination of activities with Maintenance and Capital Projects Departments.

FY2014 New Initiatives:

Review of external Contracts for Custodial Services; current contract ends 6/30/13.

Many times, issues that arise that fall within the responsibilities of the General Services Custodial Division, Maintenance Department and Capital Projects Department. With three chains of command, timely resolution of issues is sometimes lacking. Review possible alignment of internal and external custodial services with Maintenance.

Performance Measures

Priority/Goal: Custodial Maintenance

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

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

Measures:

Percentage of Timely Response	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Custodial	n/a	99%	99%	99%

Percentages gauged by number of complaints received by General Services. All complaints this year relate to ice build up on front steps and handicap ramp of Borough Building. Until this area is redesigned, the department will continue to receive complaints.

**Kenai Peninsula Borough
Budget Detail**

**Fund 241
Department 11235 - School Fund Custodial Maintenance**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 52,649	\$ 51,952	\$ 60,553	\$ 60,553	\$ 48,731	\$ (11,822)	-19.52%
40120 Temporary Wages	4,635	6,210	2,444	2,444	2,700	256	10.47%
40130 Overtime Wages	1,015	555	1,665	1,665	1,014	(651)	-39.10%
40210 FICA	5,090	5,087	5,824	5,824	4,540	(1,284)	-22.05%
40221 PERS	18,216	20,894	14,222	14,222	11,373	(2,849)	-20.03%
40321 Health Insurance	20,308	25,742	25,522	25,522	25,017	(505)	-1.98%
40322 Life Insurance	89	91	157	157	128	(29)	-18.47%
40410 Leave	8,038	8,320	9,042	9,042	4,956	(4,086)	-45.19%
40511 Other Benefits	234	216	216	216	216	-	0.00%
Total: Personnel	110,274	119,067	119,645	119,645	98,675	(20,970)	-17.53%
Supplies							
42210 Operating Supplies	50	35	550	550	500	(50)	-9.09%
42310 Repair/Maintenance Supplies	25	439	100	100	100	-	0.00%
42410 Small Tools	-	-	100	100	1,350	1,250	1250.00%
Total: Supplies	75	474	750	750	1,950	1,200	160.00%
Services							
43011 Contractual Services	863	920	6,384	6,384	1,000	(5,384)	-84.34%
43210 Transportation/Subsistence	19	40	150	150	150	-	0.00%
43610 Public Utilities	-	-	1,625	1,625	813	(812)	-49.97%
43720 Equipment Maintenance	-	-	100	100	200	100	100.00%
Total: Services	882	960	8,259	8,259	2,163	(6,096)	-73.81%
Capital Outlay							
48740 Minor Machines & Equipment	-	-	500	500	-	(500)	-100.00%
Total: Capital Outlay	-	-	500	500	-	(500)	-100.00%
Department Total	\$ 111,231	\$ 120,501	\$ 129,154	\$ 129,154	\$ 102,788	\$ (26,366)	-20.41%

Line-Item Explanations

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

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

42410 Small Tools. Replacement of minor equipment (vacuum cleaners and/or shampooer), as necessary.

43011 Contractual Services. Decrease due to re-appropriation of both Wolf's Janitorial Services (for Poppy Lane) and Doulos Cleaning (Homer Annex) which should have been budgeted in the general fund budget only.

43610 Public Utilities. Decrease due to splitting the annual cost between General Services Custodial and Custodial Maintenance rather than budgeting a full year in each budget as was done in FY2013.

Fund: 241
Dept: 41010

Department Function
Facilities Maintenance

Mission

Our mission is to maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for the employees, students, and parents in a cost effective and efficient manner.

Program Description

The Kenai Peninsula Borough Maintenance Department is responsible for the repairs and maintenance of the Kenai Peninsula Borough school facilities and Borough buildings.

Major Long Term Issues and Concerns:

The ever increasing demands on maintenance personnel to continue providing a safe and secure environment for the students of the district is becoming more difficult. The cost of supplies and services to maintain the integrity of the school facilities is increasing yearly. However, the budget portion that provides for this is in danger of lagging behind the needs. The current trend is to ask the department to provide the same of higher level of service with less funding. Declining enrollment does not necessarily translate to declining maintenance demands. We must continue to deliver a knowledgeable and experienced work force to provide the borough with the best maintenance available.

FY2013 Accomplishments

Converted Nikolaevsk boiler to natural gas, resulting in substantial operational savings to the School District; initial phase installation of District-wide video surveillance system, abated/renovated 3 additional bathrooms at KMS, replaced the majority of the interior doors at Aurora Borealis, renovation of the courtyard and parent drop-off areas at Soldotna MS, which involved the rebuild of two of the facilities failed roof drain galleries. Supported student/Kenai City "Garden Project" at KCHS, also involving failed drain gallery reconstruction, completed over 11,000 work order requests and PM's throughout the Borough. Worked in support of Capital Projects in completing the DDC control conversion of KMS, SOHI and Seward High, along with renovation projects at the BAB.

FY2014 New Initiatives:

Replacement of Dust collection system at KCHS Vocational facility, areawide fire system and intercom upgrades, phased natural gas conversion of Homer area boiler systems, continue installation of district wide video surveillance system, various ADA related small projects, continue reconstruction of failed storm drainage systems at area sites, rebuild/replace water use fixtures at treated water sites in order to reduce consumption and treatment cost.

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.

Measures:

Work Order Requests	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Borough-wide	11,490	11,179	11,200	11,200

Staffing History	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Maintenance staff	45	44	45	45

Commentary:

The Kenai Peninsula Borough Maintenance department has always been considered one of the finest in the state. In order to keep pace with the demands of aging facilities it is important to hire and maintain the best staff possible. To accomplish this we must keep up with the constant changes in technology and regulations. The challenge of providing the level of maintenance and services the citizens of the borough have come accustomed to can be challenging in an ever increasingly competitive environment where budget constraints can seem at times insurmountable. The work load in that time frame has increased and it is a compliment to the men and women who work in this department that we continue to give the borough and the district a good product.

**Kenai Peninsula Borough
Budget Detail**

**Fund 241
Department 41010 - School Fund Maintenance Department**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,465,561	\$ 2,389,493	\$ 2,905,053	\$ 2,905,053	\$ 2,933,768	\$ 28,715	0.99%
40120 Temporary Wages	406,386	358,324	280,000	280,000	400,000	120,000	42.86%
40130 Overtime Wages	30,481	24,491	48,940	48,940	53,128	4,188	8.56%
40210 FICA	247,773	243,992	284,730	284,730	278,370	(6,360)	-2.23%
40221 PERS	806,837	932,700	672,509	672,509	680,239	7,730	1.15%
40321 Health Insurance	683,119	847,874	883,444	883,444	900,630	17,186	1.95%
40322 Life Insurance	4,121	4,272	7,302	7,302	7,373	71	0.97%
40410 Leave	396,095	452,815	385,110	385,110	378,859	(6,251)	-1.62%
40511 Other Benefits	39,224	25,412	35,905	35,905	35,905	-	0.00%
Total: Personnel	5,079,597	5,279,373	5,502,993	5,502,993	5,668,272	165,279	3.00%
Supplies							
42120 Computer Software	-	242	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	45,706	40,290	53,500	54,000	53,500	-	0.00%
42230 Fuel, Oils and Lubricants	125,384	129,223	150,000	150,000	150,000	-	0.00%
42250 Uniforms	18,575	18,014	18,000	18,000	18,000	-	0.00%
42310 Repair/Maintenance Supplies	596,326	530,648	510,000	515,608	635,000	125,000	24.51%
42360 Motor Vehicle Supplies	47,812	35,772	45,000	45,000	45,000	-	0.00%
42410 Small Tools	24,165	16,061	20,000	20,000	20,000	-	0.00%
Total: Supplies	857,968	770,250	799,500	805,608	924,500	125,000	15.63%
Services							
43011 Contractual Services	92,166	54,404	75,000	69,200	55,000	(20,000)	-26.67%
43014 Physical Examinations	609	1,263	1,500	5,500	1,500	-	0.00%
43015 Water/Air Sample Test	14,285	13,684	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	13,489	13,489	14,000	14,000	31,740	17,740	126.71%
43050 Solid Waste Fees	992	444	750	750	750	-	0.00%
43110 Communications	24,947	29,746	27,000	27,000	27,000	-	0.00%
43140 Postage and Freight	10,585	12,492	12,050	14,550	12,050	-	0.00%
43210 Transportation/Subsistence	128,236	114,625	128,000	128,000	128,000	-	0.00%
43260 Training	3,214	6,606	12,000	12,000	12,000	-	0.00%
43310 Advertising	873	1,300	1,000	1,000	1,000	-	0.00%
43410 Printing	148	181	600	900	600	-	0.00%
43610 Utilities	97,923	103,222	107,000	107,000	109,000	2,000	1.87%
43720 Equipment Maintenance	3,523	5,354	10,500	10,500	10,500	-	0.00%
43750 Vehicle Maintenance	2,390	2,052	5,000	5,000	5,000	-	0.00%
43764 Snow Removal	345,790	605,532	350,000	350,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	114,143	159,220	112,500	115,003	132,000	19,500	17.33%
43810 Rents & Operating Leases	9,036	10,352	10,000	11,000	10,000	-	0.00%
43812 Equipment Replacement Pymt.	158,791	180,519	204,618	204,618	178,292	(26,326)	-12.87%
43920 Dues and Subscriptions	3,665	2,580	5,000	3,000	5,000	-	0.00%
Total: Services	1,024,805	1,317,065	1,091,768	1,094,271	1,084,682	(7,086)	-0.65%

Fund 241
Department 41010 - School Fund Maintenance Department - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Capital Outlay							
48311 Machinery & Equipment	-	12,970	20,000	19,250	24,000	4,000	20.00%
48710 Minor Office Equipment	8,997	-	2,700	2,700	2,700	-	0.00%
48720 Minor Office Furniture	160	-	-	450	-	-	-
48730 Minor Communication Equipment	775	320	-	500	500	500	-
48740 Minor Machines & Equipment	42,406	12,516	-	5,800	-	-	-
49433 Plan Reviews/Permit Fees	-	150	-	-	-	-	-
Total: Capital Outlay	52,338	25,956	22,700	28,700	27,200	4,500	19.82%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	207,092	210,224	246,900	246,900	235,542	(11,358)	-4.60%
60002 Charges (To) From Other Depts.	(183,792)	(230,034)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(454,464)	(370,985)	(400,000)	(400,000)	(400,000)	-	-
Total: Interdepartmental Charges	(431,164)	(390,795)	(378,100)	(378,100)	(389,458)	(11,358)	-
Department Total	\$ 6,583,544	\$ 7,001,849	\$ 7,038,861	\$ 7,053,472	\$ 7,315,196	\$ 276,335	3.93%

Line-Item Explanations

40110 Regular Wages. Staff includes: Director of Maintenance, 2 Maintenance Foremen, 1 Project Manager, 1 Lead Electrician, 5 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 1 Lead Energy Systems Mechanic, 3 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/ Plumber (Homer) 1 Plumber, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 1 GM Electrical/Electronics Helper, 1 Safety/Asbestos Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

40120 Temporary Wages. To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

42210 Operating Supplies. Increase reflects items that were previously charged elsewhere.

42310 Repair/Maintenance Supplies. Supplies needed for maintenance of school facilities.

43011 Contractual Services. Decreased to reflect items that are now being charged to building and ground maintenance, account 43780.

43019 Software Licensing. Costs to support licensing agreements. Items include vehicle diagnostics, work order software and building control systems software. Increase is due to DDC control software that is currently out of date. The cost will drop substantially once that software is current and we are only maintaining annual updates.

43210 Transportation/Subsistence. Cost of travel to and from Borough wide school facilities and travel for training and meetings.

43812 Equipment Replacement Payments. Payment to the Equipment Replacement Fund for the vehicles and equipment purchased.

48311 Machinery & Equipment. Purchase of a compact utility tractor for landscaping \$24,000 to replace one that in need of constant repair.

48710. Minor Office Equipment. Purchase two computers to replace outdated models.

60000 Charges (To) From Other Depts. Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 47 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 316-318, 323, 338-344

**Kenai Peninsula Borough
Budget Detail**

**Fund 241
Department 94910 - School Fund Non-Departmental**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43012 Audit Services	\$ 50,636	\$ 55,884	\$ 60,000	\$ 78,319	\$ 58,250	\$ (1,750)	-2.92%
43510 Insurance Premium	2,719,118	2,567,925	1,884,254	1,884,254	1,770,892	(113,362)	-6.02%
43610 Utilities	63,364	79,771	81,145	81,145	82,768	1,623	2.00%
Total: Services	2,833,118	2,703,580	2,025,399	2,043,718	1,911,910	(113,489)	-5.60%
Transfers							
50241 School District Operations	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	363,520	1.08%
Total: Transfers	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	363,520	1.08%
Department Total	\$ 36,026,891	\$ 36,370,462	\$ 35,831,985	\$ 35,850,304	\$ 36,082,016	\$ 250,031	0.70%

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.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,518,210	\$ 2,441,445	\$ 2,965,606	\$ 2,965,606	\$ 2,982,499	\$ 16,893	0.57%
40120 Temporary Wages	411,021	364,534	282,444	282,444	402,700	120,256	42.58%
40130 Overtime Wages	31,496	25,046	50,605	50,605	54,142	3,537	6.99%
40210 FICA	252,863	249,079	290,554	290,554	282,910	(7,644)	-2.63%
40221 PERS	825,053	953,594	686,731	686,731	691,612	4,881	0.71%
40321 Health Insurance	703,427	873,616	908,966	908,966	925,647	16,681	1.84%
40322 Life Insurance	4,210	4,363	7,459	7,459	7,501	42	0.56%
40410 Leave	404,133	461,135	394,152	394,152	383,815	(10,337)	-2.62%
40511 Other Benefits	39,458	25,628	36,121	36,121	36,121	-	0.00%
Total: Personnel	5,189,871	5,398,440	5,622,638	5,622,638	5,766,947	144,309	2.57%
Supplies							
42120 Computer Software	-	242	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	45,756	40,325	54,050	54,550	54,000	(50)	-0.09%
42230 Fuel, Oils and Lubricants	125,384	129,223	150,000	150,000	150,000	-	0.00%
42250 Uniforms	18,575	18,014	18,000	18,000	18,000	-	0.00%
42310 Repair/Maint Supplies	596,351	531,087	510,100	515,708	635,100	125,000	24.50%
42360 Motor Vehicle Supplies	47,812	35,772	45,000	45,000	45,000	-	0.00%
42410 Small Tools and Minor	24,165	16,061	20,100	20,100	21,350	1,250	6.22%
Total: Supplies	858,043	770,724	800,250	806,358	926,450	126,200	15.77%
Services							
43011 Contractual Services	93,029	55,324	81,384	75,584	56,000	(25,384)	-31.19%
43012 Audit Services	50,636	55,884	60,000	78,319	58,250	(1,750)	-2.92%
43014 Physical Examinations	609	1,263	1,500	5,500	1,500	-	0.00%
43015 Water/Air Sample Test	14,285	13,684	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	13,489	13,489	14,000	14,000	31,740	17,740	126.71%
43050 Solid Waste Fees	992	444	750	750	750	-	0.00%
43110 Communications	24,947	29,746	27,000	27,000	27,000	-	0.00%
43140 Postage and Freight	10,585	12,492	12,050	14,550	12,050	-	0.00%
43210 Transportation/Subsistence	128,255	114,665	128,150	128,150	128,150	-	0.00%
43260 Training	3,214	6,606	12,000	12,000	12,000	-	0.00%
43310 Advertising	873	1,300	1,000	1,000	1,000	-	0.00%
43410 Printing	148	181	600	900	600	-	0.00%
43510 Insurance Premium	2,719,118	2,567,925	1,884,254	1,884,254	1,770,892	(113,362)	-6.02%
43610 Utilities	161,287	182,993	189,770	189,770	192,581	2,811	1.48%
43720 Equipment Maintenance	3,523	5,354	10,600	10,600	10,700	100	0.94%
43750 Vehicle Maintenance	2,390	2,052	5,000	5,000	5,000	-	0.00%
43764 Snow Removal	345,790	605,532	350,000	350,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	114,143	159,220	112,500	115,003	132,000	19,500	17.33%
43810 Rents	9,036	10,352	10,000	11,000	10,000	-	0.00%
43812 Equipment Replacement Pymt.	158,791	180,519	204,618	204,618	178,292	(26,326)	-12.87%
43920 Dues and Subscriptions	3,665	2,580	5,000	3,000	5,000	-	0.00%
Total: Services	3,858,805	4,021,605	3,125,426	3,146,248	2,998,755	(126,671)	-4.05%
Capital Outlay							
48311 Machinery & Equipment	-	12,970	20,000	19,250	24,000	4,000	20.00%
48710 Minor Office Equipment	8,997	-	2,700	2,700	2,700	-	0.00%
48720 Minor Office Furniture	160	-	-	450	-	-	-
48730 Minor Communication Equipment	775	320	-	500	500	500	-
48740 Minor Machines & Equipment	42,406	12,516	500	6,300	-	(500)	-100.00%
49433 Plan Reviews/Permit Fees	-	150	-	-	-	-	-
Total: Capital Outlay	52,338	25,956	23,200	29,200	27,200	4,000	17.24%

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50241 School District Operations	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	363,520	1.08%
Total: Transfers	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	363,520	1.08%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	207,092	210,224	246,900	246,900	235,542	(11,358)	-4.60%
60002 Charges (To) From Other Depts.	(183,792)	(230,034)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(454,464)	(370,985)	(400,000)	(400,000)	(400,000)	-	-
Total: Interdepartmental Charges	(431,164)	(390,795)	(378,100)	(378,100)	(389,458)	-	-
Department Total	\$ 42,721,666	\$ 43,492,812	\$ 43,000,000	\$ 43,032,930	\$ 43,500,000	\$ 511,358	1.19%

**Kenai Peninsula Borough
Budget Detail**

Fund 241 Total

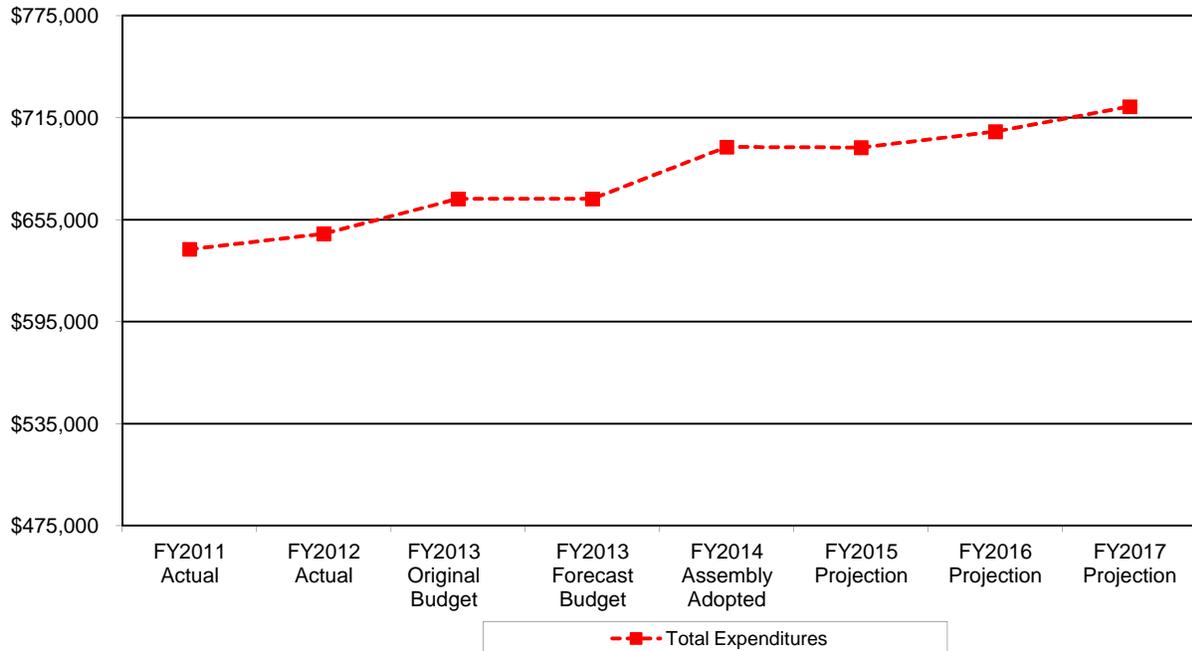
	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
40XXX Total Personnel	\$ 5,189,871	\$ 5,398,440	\$ 5,622,638	\$ 5,622,638	\$ 5,766,947	\$ 144,309	2.57%
42XXX Total Supplies	858,043	770,724	800,250	806,358	926,450	126,200	15.77%
43XXX Total Services	3,858,805	4,021,605	3,125,426	3,146,248	2,998,755	(126,671)	-4.05%
48XXX Total Capital Outlay	52,338	25,956	23,200	29,200	27,200	4,000	17.24%
50XXX Total Transfers	33,193,773	33,666,882	33,806,586	33,806,586	34,170,106	363,520	1.08%
6XXXX Total Interdepartmental Charges	(431,164)	(390,795)	(378,100)	(378,100)	(389,458)	-	0.00%
Fund Totals	\$ 42,721,666	\$ 43,492,812	\$ 43,000,000	\$ 43,032,930	\$ 43,500,000	\$ 511,358	1.19%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
Operating Transfers From: General Fund	\$ 637,570	\$ 646,697	\$ 667,189	\$ 667,189	\$ 697,690	\$ 697,349	\$ 706,763	\$ 721,473
Total Operating Transfers								
Total Revenues and Other Financing Sources	637,570	646,697	667,189	667,189	697,690	697,349	706,763	721,473
Expenditures:								
Services	637,570	646,697	667,189	667,189	697,690	697,349	706,763	721,473
Total Expenditures	637,570	646,697	667,189	667,189	697,690	697,349	706,763	721,473
Total Expenditures and Operating Transfers	637,570	646,697	667,189	667,189	697,690	697,349	706,763	721,473
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
---	------	------	------	------	------	------	------	------

**Post Secondary Education
Expenditures**



**Kenai Peninsula Borough
Budget Detail**

**Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Services						
43023 Kenai Peninsula College	\$ 637,570	\$ 646,697	\$ 667,189	\$ 667,189	\$ 697,690	\$ 30,501 4.57%
Total: Services	637,570	646,697	667,189	667,189	697,690	30,501 4.57%
Department Total	\$ 637,570	\$ 646,697	\$ 667,189	\$ 667,189	\$ 697,690	\$ 30,501 4.57%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

Tuition Waiver. Funding provides a partial waiver for up to six credit/semester for high school seniors wanting to enroll in college classes. In Fall 2013, students will pay \$53/credit. The requested Borough funding will cover the remaining \$115/credit. This is an increased cost of \$1/credit to high school seniors due to the UA Board of Regents approved 2% tuition rate increase effective FY14 (\$122,553).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek and other remote communities as needed. (\$122,000)

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$68,300
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$53,700

Courses at Resurrection Bay Extension Site, Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Speech, professional development courses and community interest courses. (\$26,500).

Career Center, Kenai River Campus. The Career Center is part of the services KPC provides to students, potential students and other Kenai Peninsula residents. The center provides workshops and individual sessions on career decision making, interest inventories, resume writing, cover letters, application forms and interviewing techniques. Borough funding provides staffing at the Kenai River Campus for 40 hours per week for ten months, an employee to assist, and materials and resources to support these activities (\$80,500).

Coordinator/Night Staffing, Kenai River Campus. Of the 200 plus courses offered at the Kenai River Campus each semester about 80 of those are evening classes. There are limited services provided for these students and no direct oversight of the evening program. This funding provides salary, benefits, and support for a 28 hr/week position (\$21,100). This position:

- Provides general advising information for evening students.
- Coordinates the evening program.
- Provides administrative staffing for evening hours, thereby improving security during the evening.
- Provides staff support for special projects.
- The night coordinator is trained in CPR, First Aid, and operation of the Automatic External Defibrillator machines.

KPC will absorb \$16,900 of this position into its operating budget this year with the goal of assuming full funding of the position by the college in three years.

Library Support, Kachemak Bay Campus. Funding provides 57% of the operational costs for a Library Technician to help students make the best use of the limited resource available and to maintain a level of security and accountability for the holdings. Funding also provides additional resources such as reference materials, books and databases. (\$34,300).

Instructional Support Position-Kachemak Bay Campus. Funding provides an Instructional Support position for KBC faculty, staff and students occupying Bay View Hall, a newly constructed facility at KBC. This position will serve all students taking classes in Bay View Hall, as the advisor to the KBC Student Government Association and as an administrative assistant. (\$42,600).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a full-time Information/Registration clerk for the Kachemak Bay campuses (\$24,800).

Tutors - Learning Centers. Funding provides tutors at both campuses. Academic tutoring is a critical retention tool that strengthens academic skills for at risk students in specific disciplines. Learning Center Tutors are either "peer" student or non-student tutors trained and qualified in their area of expertise. The funding request reflects KPC's need to increase tutoring efforts specifically in Math and English (\$38,500).

Kenai River Campus	\$28,800
Kachemak Bay Campus	\$ 9,700

Developmental Student Advisor -Kenai River Campus. (\$82,400)
This position oversees and monitors the academic progress of all KPC students taking developmental level math and English courses, including outreach on a regular basis for those determined to be at-risk. Additionally, this person will review Accuplacer results (required placement test that all students must take) with individuals taking the test at the Kenai River Campus and advises them on what courses to select, based on their test results. Funding will also provide two part-time student employee positions to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources.

Student Advisor, Kachemak Bay Campus. This position provides retention and student success activities, academic and financial aid advising and assistance with complying admissions, selecting classes and developmental academic plans. (\$51,000).

Veterans Coordinator. This is a new year-round position (30 hrs/week) to be located on the Kenai River Campus. This person will serve as the initial point of contact for active duty and veteran students attending KPC. The Coordinator will provide the initial in-take advising to military and veteran students with regards to the requirements and limitations on their benefits, and serve to facilitate these students' interactions with other KPC services, such as Financial Aid, Disability Services, Admissions/Registration, and Counseling and Advising. The Coordinator will also travel on at least a monthly basis to the Kachemak Bay Campus to meet with veteran students attending there, as well as attend VA meetings at UAA and around the state. (\$51,437).

This page intentionally left blank

Kenai Peninsula Borough

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.

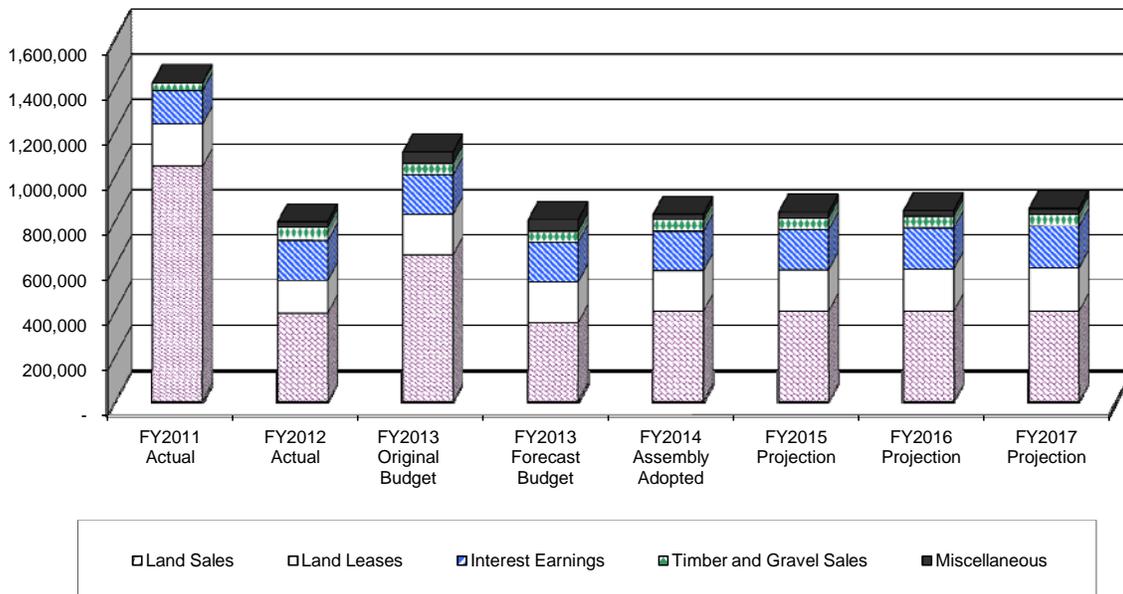
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to Nikiski Senior Citizens, Inc., a non-profit organization that provides meals, transportation, social activities, and information and referral. The major source of revenue is from property taxes.

This page intentionally left blank

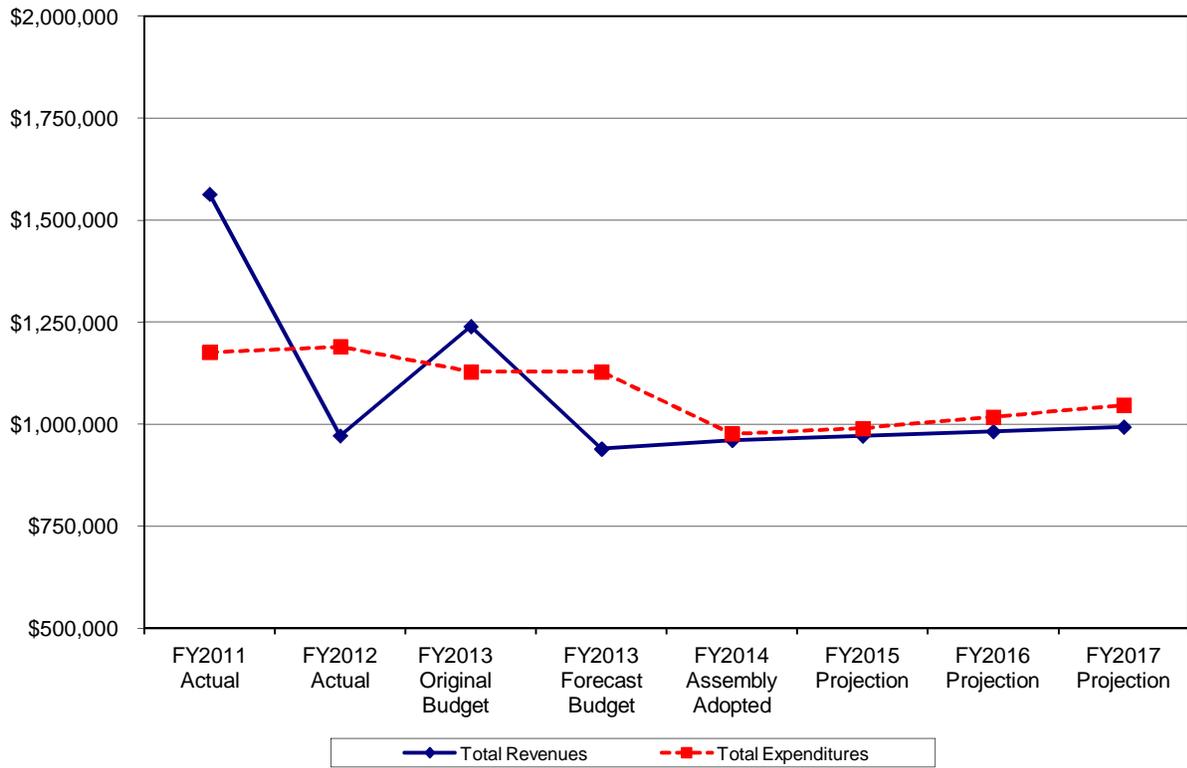
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
State Revenue	\$ 22,170	\$ 33,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	1,042,089	392,638	650,000	350,000	400,000	400,000	400,000	400,000
Land Leases	187,779	144,711	180,000	180,000	180,000	183,600	187,272	191,017
Timber and Gravel Sales	31,144	59,566	50,000	50,000	50,000	51,000	52,020	53,060
Interest Earnings	148,341	175,573	175,000	175,000	175,000	178,500	182,070	185,711
Rent-NPRSA	75,047	81,425	77,000	77,000	102,705	104,759	106,854	108,991
Miscellaneous	3,000	24,045	50,000	50,000	25,000	25,000	25,000	25,000
Total Revenues	1,509,570	911,814	1,182,000	882,000	932,705	942,859	953,216	963,779
Operating Transfers From:								
General Fund	54,344	59,915	57,692	57,692	28,642	28,928	29,217	29,509
Total Operating Transfers	54,344	59,915	57,692	57,692	28,642	28,928	29,217	29,509
Total Revenues and Other Financing Sources	1,563,914	971,729	1,239,692	939,692	961,347	971,787	982,433	993,288
Expenditures:								
Personnel	457,690	531,282	548,457	548,457	578,269	601,400	625,456	650,474
Supplies	17,485	27,760	21,098	21,998	21,098	21,520	21,950	22,389
Services	423,030	624,566	545,201	544,301	363,293	366,926	370,595	374,301
Capital Outlay	12,067	6,741	14,000	14,000	14,000	-	-	-
Interdepartmental Charges	265,759	-	-	-	-	-	-	-
Total Expenditures	1,176,031	1,190,349	1,128,756	1,128,756	976,660	989,846	1,018,001	1,047,164
Total Expenditures and Operating Transfers	1,176,031	1,190,349	1,128,756	1,128,756	976,660	989,846	1,018,001	1,047,164
Net Results From Operations	387,883	(218,620)	110,936	(189,064)	(15,313)	(18,059)	(35,568)	(53,876)
Projected Lapse (3%)	-	-	33,863	33,863	29,300	29,695	30,540	31,415
Change in Fund Balance	387,883	(218,620)	144,799	(155,201)	13,987	11,636	(5,028)	(22,461)
Beginning Fund Balance	5,127,543	5,515,426	5,296,806	5,296,806	5,141,605	5,155,592	5,167,228	5,162,200
Ending Fund Balance	\$ 5,515,426	\$ 5,296,806	\$ 5,441,605	\$ 5,141,605	\$ 5,155,592	\$ 5,167,228	\$ 5,162,200	\$ 5,139,739

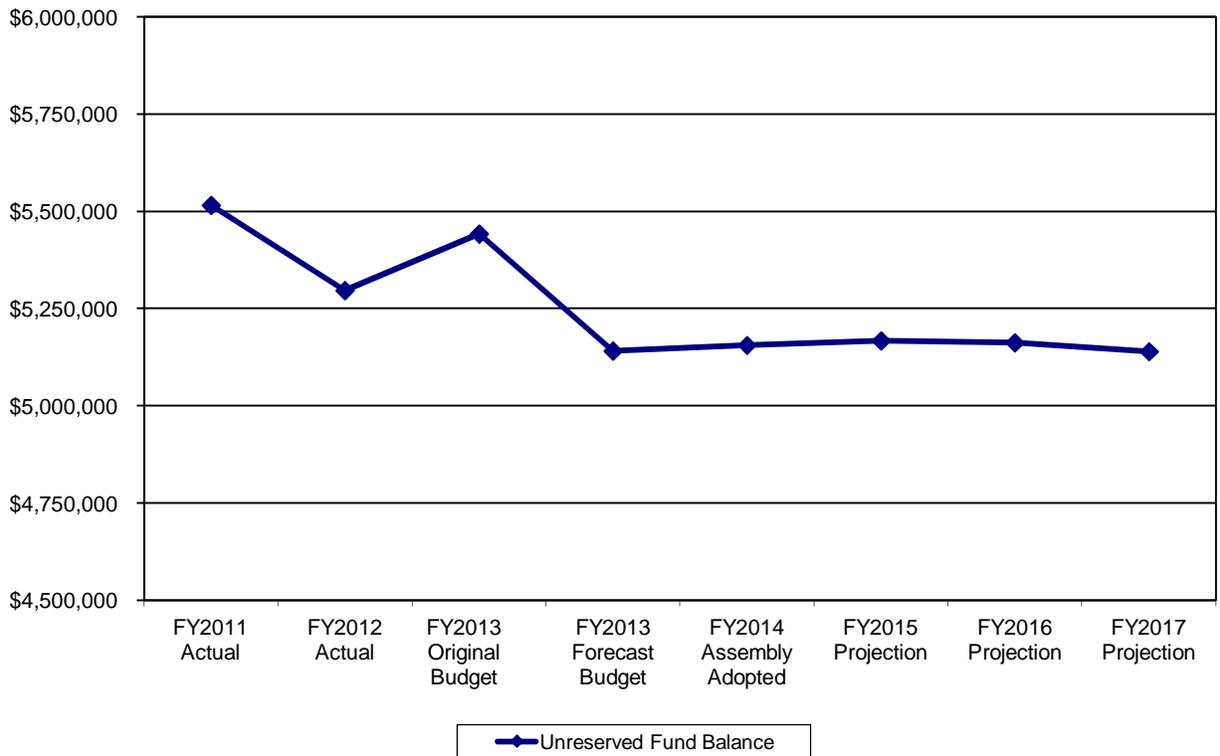
**Land Trust Fund
Historical and Projected Revenues**



Land Trust Fund Revenues and Expenditures



Land Trust Funds Unreserved Fund Balance



Fund: 250

Department Function

Dept: 21210

Land Management Administration

Mission

To manage the borough's land inventory and natural resources in accordance with KPB Chapter 17.10, to meet the needs of the Kenai Peninsula Borough for the benefit of its residents.

Program Description

Administration of programs as provided in KPB 17.10 including land disposals, land use authorizations, easements, permits, gravel sales, forest resources and land classifications. Managing the borough's inventory of land and municipal entitlement process.

Major Long Term Issues and Concerns:

- Developing strategies for sustainable funding of operations.
- Establish long-term goals and vision.
- Establish Land Trust Fund purpose and intent.
- Develop policies and procedures to guide workflows.
- Establish a facility management framework.
- Protect KPB's interest in the municipal entitlement process.

FY2013 Accomplishments

Administration

- Drafted procedures for 18 department functions for inclusion in a department manual of procedures.
- Updated facility record system for 96 borough facility sites and created a digital inventory of facility easements containing 158 easement records.

Operations

- Implementation of Municipal Entitlement Strategic Plan including public outreach process and finalization of selecting 28,000-acres of locally important lands.
- Completion of \$1.6M Old Mill Buyout Project and grant.
- Recaptured \$74,110 through tax foreclosure sales.
- Conducted initial offering of 8 lots in Widgeon Woods Sub.
- Completed acquisition of 9 parcels comprising the Salmon Creek Flood Conservation Area in partnership w/ The Conservation Fund.

FY2014 New Initiatives:

- Cooperative Adjudication with the State of Alaska to achieve fulfillment of Municipal Entitlement selections.
- Initiating Comprehensive Planning of Borough land and public land management strategic planning (see commentary).
- Development of Interactive Land Management Mapping services.

Performance Measures

Priority/Goal: Land_Acquisition

Goal: To acquire lands to meet borough needs

Objective: To acquire lands appropriate for borough purposes

Measures:

	Benchmarks	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Projected
Parcels acquired for KPB Purposes	N/A	5	7	15	8
Properties leased by KPB	N/A	16	14	16	16
Municipal entitlement acres received	2,350	224	189	3100	2400

Priority/Goal: Land disposal

Goal: To dispose of surplus lands for revenue purposes.

Objective: To conduct disposal programs of appropriate surplus lands.

Measures:

	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Projected
Tax foreclosure parcels sold/retained	N/A	0/0	37/19	40/5
Parcels sold at market value	9	17	9	9
Deeds of trust outstanding	28	37	36	36

Fund: 250

Department Function

Dept: 21210

Land Management Administration

Priority/Goal: Land use authorizations and natural resource sales

Goal: To provide for appropriate uses of borough land and natural resources

Objective: 1. To orderly administer land authorization programs for special use of borough land
2. To offer borough gravel and hard rock resources in support of community and public project needs

Measures:

	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Projected
Active land leases	34	34	35	35
Land use permits	20	35	37	37
Right-of-way utility permits	131	114	145	130
Easements granted	4	7	12	8
Small quantity gravel permits	8	11	9	10
Gravel volume all sites (cubic yards)	11,227	29,944	20,575	20,000
Hard rock volume (cubic yards)	1,016	4,298	340	2,500

Commentary:

Public information service volumes continue to be high with 6,847 customers served at the land management public assistance desk and 1,114 custom maps produced for the public.

The Kenai Peninsula Borough faces long-standing issues that impede fulfillment of the Borough's municipal entitlement land grant. The current municipal entitlement strategic planning effort is intended to facilitate the fulfillment of the Borough's 155,780-acre land grant with land of greatest value to the Borough and its residents. A high financial/asset return on investment can be expected from proper resource allocation into the strategic pursuit of municipal entitlement fulfillment. Borough lands support Borough operations, generate positive cash flow, and boost the Borough financial security position.

As the Kenai Peninsula Borough moves towards finalizing its Municipal Entitlement Land Grant, it is appropriate to move into comprehensive planning of borough lands including the designation of appropriate uses under a land classification system. At the same time Land Management should focus on strategies to ensure that the borough's land inventory contains land is meaningful for municipal operations, public purposes and to support community development goals. This effort may include taking inventory of the current services and future service needs on a community scale and relating those to a land base inventory. This effort could serve as the basis to identify 1) lands which are important to retain for public purposes and, 2) lands which are surplus and appropriate for future disposal, and 3) areas where future land acquisition should be considered to meet anticipated public service needs. This effort should carefully consider public values and community goals as they relate to the management of public lands. As such a planning effort would require significant time and resources, it is advisable to properly scope the effort and identify requisite planning resources in consultation with other borough departments.

Note: Performance measures are reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 250
Department 21210 - Land Management Administration**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	254,874	273,775	\$ 300,153	\$ 300,153	\$ 319,533	\$ 19,380	6.46%
40120 Temporary Wages	2,311	2,800	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	31	-	1,783	1,783	2,009	226	12.68%
40210 FICA	22,191	23,723	27,925	27,925	29,642	1,717	6.15%
40221 PERS	79,184	96,894	68,351	68,351	72,839	4,488	6.57%
40321 Health Insurance	66,451	98,356	98,160	98,160	100,070	1,910	1.95%
40322 Life Insurance	407	450	755	755	800	45	5.96%
40410 Leave	31,654	34,708	38,754	38,754	40,800	2,046	5.28%
40511 Other Benefits	587	576	576	576	576	-	0.00%
Total: Personnel	457,690	531,282	548,457	548,457	578,269	29,812	5.44%
Supplies							
42020 Signage Supplies	250	250	1,500	2,400	1,500	-	0.00%
42120 Computer Software	-	809	1,427	1,427	1,427	-	0.00%
42210 Operating Supplies	5,662	3,049	3,671	3,671	3,671	-	0.00%
42230 Fuel, Oils and Lubricants	-	-	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	-	279	1,000	1,000	1,000	-	0.00%
42410 Small Tools	118	411	1,000	1,000	1,000	-	0.00%
Total: Supplies	6,030	4,798	9,098	9,998	9,098	-	0.00%
Services							
43011 Contractual Services	271,985	468,667	340,000	334,268	175,000	(165,000)	-48.53%
43015 Water/Air Sample Testing	530	-	500	500	500	-	0.00%
43050 Solid Waste Fees	-	-	-	4,832	501	501	-
43110 Communications	2,629	2,681	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	422	584	500	500	500	-	0.00%
43210 Transportation/Subsistence	3,326	7,240	12,900	12,900	12,900	-	0.00%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	-	3,690	5,000	5,000	5,000	-	0.00%
43310 Advertising	6,853	2,364	8,000	8,000	8,000	-	0.00%
43410 Printing	488	402	500	500	500	-	0.00%
43510 Insurance Premium	5,905	4,213	5,529	5,529	5,529	-	0.00%
43600 Project Management	-	-	10,000	10,000	-	(10,000)	-100.00%
43610 Utilities	4,417	5,363	5,150	5,150	5,150	-	0.00%
43720 Equipment Maintenance	600	718	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	-	191	-	-	-	-	-
43812 Equipment Replacement Pymt.	1,425	1,425	1,425	1,425	1,425	-	0.00%
43920 Dues and Subscriptions	1,161	1,318	1,305	1,305	1,341	36	2.76%
43931 Recording Fees	408	37	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	16	16	500	500	500	-	0.00%
43936 USAD Assessments	-	4,070	8,100	8,100	4,000	(4,100)	-50.62%
45110 Land Sale Property Tax	1,329	150	12,500	12,500	12,500	-	0.00%
Total: Services	305,094	506,729	422,509	421,609	243,946	(178,563)	-42.26%
Capital Outlay							
48120 Office Equipment	2,889	-	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	6,729	4,944	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	859	-	2,500	2,500	2,500	-	0.00%
48740 Minor Machinery & Equipment	-	207	-	-	-	-	-
49433 Plan Review/Permit Fees	1,590	1,590	1,500	1,500	1,500	-	0.00%
Total: Capital Outlay	12,067	6,741	14,000	14,000	14,000	-	0.00%

Fund 250
Department 21210 - Land Management Administration - Continued

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	265,759	-	-	-	-	-	-
Total: Interdepartmental Charges	265,759	-	-	-	-	-	-
Department Total	\$ 1,046,640	\$ 1,049,550	\$ 994,064	\$ 994,064	\$ 845,313	\$ (148,751)	-14.96%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Land Management Officer, 2 Land Management Agents, 1 Land Management Technician III, and 1 Administrative Assistant .

Delete: 1 Senior Clerk Typist .
 Add: 1 Administrative Assistant.

42210 Operating Supplies. Field supplies including stakes, grass seed and barrier fencing.

43011 Contractual Services. Access, vegetation management, and property improvements (\$50,000), routine surveys (\$50,000), material site management (\$15,000), mapping & consulting services (\$40,000), property inspection (\$10,000), and materials testing (\$10,000).

43812 Equipment Replacement Payments. Payment on sport utility vehicle. Equal amount billed to Planning for this vehicle.

48120 Office Equipment. Replacement of department printer/scanner.

48710 Minor Office Equipment. Work station computer replacements on a 4-5 year rotation; field computer technology.

48720 Minor Office Furniture. Replacement of aging office furniture.

49433 Plan Review/Permit Fees. ADEC Storm water pollution prevention plan permit fees.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013</u> <u>Estimated</u>	<u>FY2014</u> <u>Projected</u>	<u>Future</u> <u>Projected</u> <u>Payments</u>
** 2010 Sport Utility Vehicle	\$ 2,850	\$ 1,425	\$ 1,425	\$ 1,425

** Note an equal amount is being billed to Planning for this vehicle.

Fund: 250
Dept: 21210

Department Function
Land Trust Fund - Facilities Management

Department Function

Mission: Facility maintenance of Nikiski Elementary School Building, which is no longer being utilized as a school.

Major long-term issues and concerns

- NPRSA has primary use of the facility for recreational programs; the borough has no other immediate plans or goals other than cost control for this facility.

Objectives FY2012/Budget highlights

- Land Trust Fund to be reimbursed 100% of this budget: General Fund to provide funding for approximately 22% of actual costs of this budget back to the Land Trust Fund and NPRSA will reimburse the Land Trust Fund for approximately 78% of actual costs, which represents the approximate square footage of the building that they are using. 100% of liability insurance costs are reimbursed by NPRSA, while the property insurance is based on the square footage of the building.

Previous year accomplishments:

- None

Significant Budgetary Changes:

- None

**Kenai Peninsula Borough
Budget Detail**

**Fund 250 Land Trust Fund
Department 21211 - Facilities Management**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Supplies							
42310 Repair/Maintenance Supplies	\$ 11,455	\$ 22,962	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Total: Supplies	11,455	22,962	12,000	12,000	12,000	-	0.00%
Services							
43510 Insurance Premium-Nikiski EI	38,822	39,850	29,192	29,192	24,477	(4,715)	-16.15%
43610 Utilities-Nikiski EI	64,045	68,595	68,500	68,500	69,870	1,370	2.00%
43780 Bldg/Grounds Maintenance	15,069	9,392	25,000	25,000	25,000	-	0.00%
Total: Services	117,936	117,837	122,692	122,692	119,347	(3,345)	-2.73%
Department Total	\$ 129,391	\$ 140,799	\$ 134,692	\$ 134,692	\$ 131,347	\$ (3,345)	-2.48%

Line-Item Explanations

42310. Repair/Maintenance Supplies. Snow removal is done with borough staff and equipment. This budget reflects costs for fuel and other supplies used in repair and maintenance of the building and grounds.

43764 Snow Removal-Nikiski EI. Snow removal is not contracted out. The expense of doing this with in-house staff is shown in 43780 Bldg/Grounds Maintenance.

43780 Building/Grounds Maintenance. Routine maintenance of Nikiski Elementary School.

**Kenai Peninsula Borough
Budget Detail**

**Fund 250 Land Trust Fund
Expenditure Summary By Line Item**

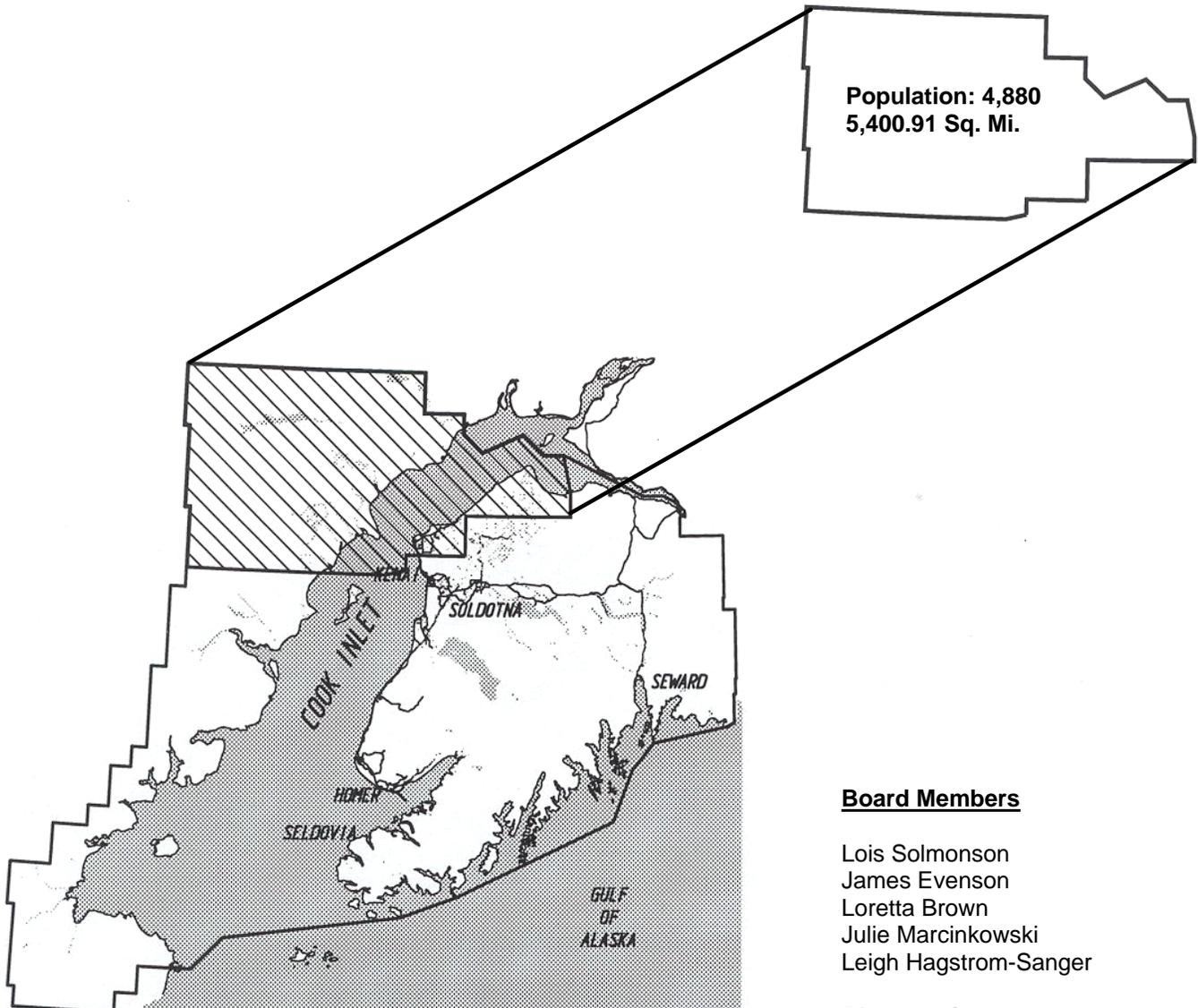
	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 254,874	\$ 273,775	\$ 300,153	\$ 300,153	\$ 319,533	\$ 19,380	6.46%
40120 Temporary Wages	2,311	2,800	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	31	-	1,783	1,783	2,009	226	12.68%
40210 FICA	22,191	23,723	27,925	27,925	29,642	1,717	6.15%
40221 PERS	79,184	96,894	68,351	68,351	72,839	4,488	6.57%
40321 Health Insurance	66,451	98,356	98,160	98,160	100,070	1,910	1.95%
40322 Life Insurance	407	450	755	755	800	45	5.96%
40410 Leave	31,654	34,708	38,754	38,754	40,800	2,046	5.28%
40511 Other Benefits	587	576	576	576	576	-	0.00%
Total: Personnel	457,690	531,282	548,457	548,457	578,269	29,812	5.44%
Supplies							
42020 Signage Supplies	250	250	1,500	2,400	1,500	-	0.00%
42120 Computer Software	-	809	1,427	1,427	1,427	-	0.00%
42210 Operating Supplies	5,662	3,049	3,671	3,671	3,671	-	0.00%
42230 Fuel, Oils & Lubricants	-	-	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	11,455	23,241	13,000	13,000	13,000	-	0.00%
42410 Small Tools	118	411	1,000	1,000	1,000	-	0.00%
Total: Supplies	17,485	27,760	21,098	21,998	21,098	-	0.00%
Services							
43011 Contractual Services	271,985	468,667	340,000	334,268	175,000	(165,000)	-48.53%
43015 Water/Air Sample Testing	530	-	500	500	500	-	0.00%
43050 Solid Waste Fees	-	-	-	4,832	501	-	-
43110 Communications	2,629	2,681	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	422	584	500	500	500	-	0.00%
43210 Transportation/Subsistence	3,326	7,240	12,900	12,900	12,900	-	0.00%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	-	3,690	5,000	5,000	5,000	-	0.00%
43310 Advertising	6,853	2,364	8,000	8,000	8,000	-	0.00%
43410 Printing	488	402	500	500	500	-	0.00%
43510 Insurance Premium	44,727	44,063	34,721	34,721	30,006	(4,715)	-13.58%
43600 Project Management	-	-	10,000	10,000	-	(10,000)	-100.00%
43610 Utilities	68,462	73,958	73,650	73,650	75,020	1,370	1.86%
43720 Equipment Maintenance	600	718	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	15,069	9,583	25,000	25,000	25,000	-	0.00%
43812 Equipment Replacement Pymt.	1,425	1,425	1,425	1,425	1,425	-	0.00%
43920 Dues and Subscriptions	1,161	1,318	1,305	1,305	1,341	36	2.76%
43931 Recording Fees	408	37	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	16	16	500	500	500	-	0.00%
43936 USAD Assessments	-	4,070	8,100	8,100	4,000	(4,100)	-50.62%
45110 Land Sale Property Tax	1,329	150	12,500	12,500	12,500	-	0.00%
Total: Services	423,030	624,566	545,201	544,301	363,293	(182,409)	-33.46%
Capital Outlay							
48120 Office Equipment	2,889	-	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	6,729	4,944	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	859	-	2,500	2,500	2,500	-	0.00%
48740 Minor Machinery & Equipment	-	207	-	-	-	-	-
49433 Plan Review/Permit Fees	1,590	1,590	1,500	1,500	1,500	-	0.00%
Total: Capital Outlay	12,067	6,741	14,000	14,000	14,000	-	0.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	265,759	-	-	-	-	-	-
Total: Interdepartmental Charges	265,759	-	-	-	-	-	-
Department Total	\$ 1,176,031	\$ 1,190,349	\$ 1,128,756	\$ 1,128,756	\$ 976,660	\$ (152,597)	-13.52%

This page intentionally left blank

Nikiski Senior Service Area

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

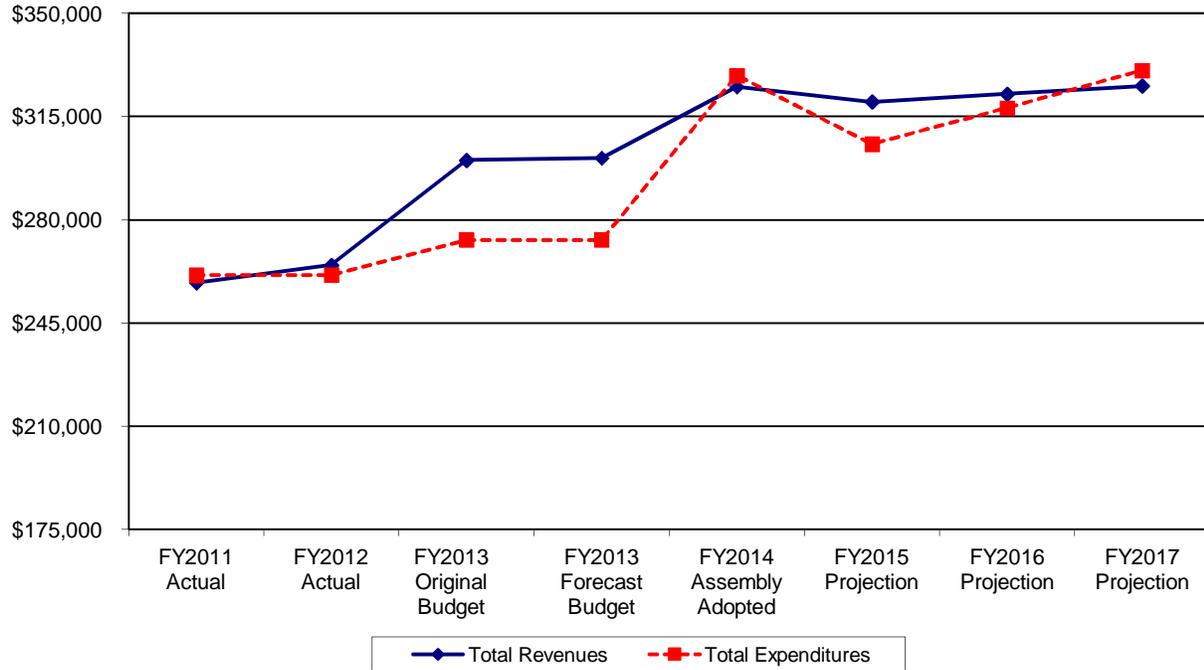
Funding is provided by a mill rate levy not to exceed 0.20 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2014 is set at .20 mills.



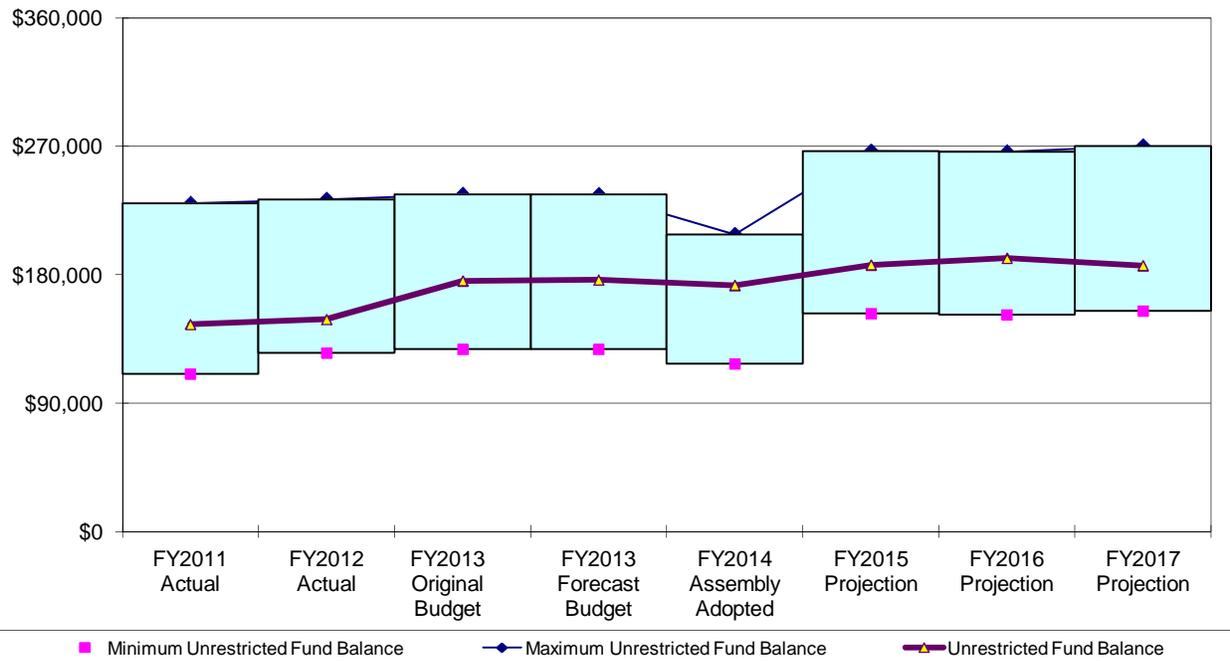
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Value (000's)								
Real	527,971	564,106	570,458	570,608	587,659	599,412	611,400	623,628
Personal	31,874	32,963	32,633	32,633	34,162	35,187	36,243	37,330
Oil & Gas (AS 43.56)	498,204	497,404	600,699	600,699	698,563	663,635	663,635	663,635
	<u>1,058,049</u>	<u>1,094,473</u>	<u>1,203,790</u>	<u>1,203,940</u>	<u>1,320,384</u>	<u>1,298,234</u>	<u>1,311,278</u>	<u>1,324,593</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 106,047	\$ 112,749	\$ 114,092	\$ 114,122	\$ 117,532	\$ 119,882	\$ 122,280	\$ 124,726
Personal	6,393	6,381	6,396	6,404	6,242	6,435	6,635	6,840
Oil & Gas (AS 43.56)	102,374	100,030	120,140	120,140	139,713	132,727	132,727	132,727
Interest	555	363	272	272	272	277	283	289
Flat Tax	562	540	123	123	590	602	614	626
Motor Vehicle Tax	2,869	2,945	1,820	2,500	2,500	1,856	1,893	1,931
Total Property Taxes	<u>218,800</u>	<u>223,008</u>	<u>242,843</u>	<u>243,561</u>	<u>266,849</u>	<u>261,779</u>	<u>264,432</u>	<u>267,139</u>
Interest Earnings	3,358	4,376	4,431	4,431	5,294	5,273	5,273	5,273
Total Revenues	<u>222,158</u>	<u>227,384</u>	<u>247,274</u>	<u>247,992</u>	<u>272,143</u>	<u>267,052</u>	<u>269,705</u>	<u>272,412</u>
Operating Transfers From:								
General Fund	36,542	37,273	52,981	52,981	52,981	52,981	52,981	52,981
Total Operating Transfers	<u>36,542</u>	<u>37,273</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>
Total Revenues and Operating Transfers	<u>258,700</u>	<u>264,657</u>	<u>300,255</u>	<u>300,973</u>	<u>325,124</u>	<u>320,033</u>	<u>322,686</u>	<u>325,393</u>
Expenditures:								
Services	261,257	261,299	273,210	273,210	293,942	305,700	317,928	330,645
Capital Outlay	-	-	-	-	35,000	-	-	-
Total Expenditures	<u>261,257</u>	<u>261,299</u>	<u>273,210</u>	<u>273,210</u>	<u>328,942</u>	<u>305,700</u>	<u>317,928</u>	<u>330,645</u>
Change in fund balance	(2,557)	3,358	27,045	27,763	(3,818)	14,333	4,758	(5,252)
Beginning Fund Balance	147,908	145,351	148,709	148,709	176,472	172,654	186,987	191,745
Ending Fund Balance	<u>\$ 145,351</u>	<u>\$ 148,709</u>	<u>\$ 175,754</u>	<u>\$ 176,472</u>	<u>\$ 172,654</u>	<u>\$ 186,987</u>	<u>\$ 191,745</u>	<u>\$ 186,493</u>

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unreserved Fund Balance



Department Function

Nikiski Senior Service Area

Fund: 280
Dept: 63190

Mission

To provide funding for Nikiski Senior Services, Inc. which provides programs and services to enhance the “aging in place” experience for all persons fifty-five and older in the Nikiski area.

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, and information and referral services to seniors in the Nikiski area.

Major Long Term Issues and Concerns

Integrate the new Multi- Use Facility into the long range plan for continuing to provide the needed level of services currently utilized by area seniors. Develop plans for decreasing demographics with current NSC population and increase community access to facilities for revenue generation.

FY2013 Accomplishments

Administration

- Compliant up to FY 2011 SSA for DHSS SOA grant.
- 2012 SSA scheduled April 29, 2013 DCCED

Operations

- Streamlined internal systems to decrease variable costs.
- Focused on Aging in Place with new Multi-Use Senior Center, with Senior Housing Complex next door.
- Emphasis on community involvement with continued build out on available property.

FY2014 New Initiatives

Completion of the new Multi-Use facility to house the Nikiski Senior Center with a State of Alaska Legislative Capital Grant FY2012.

Performance Measures

Priority/Goal: Contain fuel costs

Goal: Retain current meal and transportation services with rising fuel costs.

- Objective:**
1. Increase meal and transportations services efficiency.
 2. Increase services through operational changes.

Measures:

DELIVERED MEALS	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Congregate and Home delivered meals	15,417	15,624	16,250	16,500
Miles driven for meals delivery	11,769	6,107	8,500	10,500
Miles driven for medical, etc.	9,478	7,889	8,500	10,500

Priority/Goal: Retain nutritional value of delivered meals

Goal: .Continue to provide the caloric intake necessary per Service Area Board agreement and NTS Grant.

- Objective:**
1. Containing food and employee costs while providing necessary nutritional values.
 2. Work cooperatively with other Borough Senior Centers to manage common ordered items.

Measures:

FOOD COSTS	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Costs of Goods	79,685	63,828	75,000	90,000

COMMENTARY Food and fuel costs continue to be the largest unknown variable costs to the agency. NSC supports many seniors on fixed incomes that are unable to purchase meals but rising costs are beginning to impact our ability to continue these services at a time when demand is increasing. Any increases in operating revenues support these efforts. NSC contained costs in anticipation of the new building next year, which will run at about the same costs due to increased energy efficiencies, gas and electric.

**Kenai Peninsula Borough
Budget Detail**

**Fund 280
Department 63190 - Nikiski Seniors Service Area**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 260,728	\$ 260,728	\$ 273,210	\$ 273,210	\$ 293,942	\$ 20,732	7.59%
43510 Insurance Premium	529	571	-	-	-	-	-
Total: Services	261,257	261,299	273,210	273,210	293,942	20,732	7.59%
Capital Outlay							
48310 Vehicles	-	-	-	-	35,000	35,000	-
Total: Capital Outlay	-	-	-	-	35,000	35,000	-
Department Total	\$ 261,257	\$ 261,299	\$ 273,210	\$ 273,210	\$ 328,942	\$ 55,732	20.40%

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 (\$268,942) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

48310 Vehicles. To provide funding for the purchase of vehicle for transportation related to operations of Nikiski Senior Citizens, Inc. (\$35,000).

This page intentionally left blank

Kenai Peninsula Borough

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 5% 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.

This page intentionally left blank

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. Prior to FY2006, operation and maintenance of this facility was contracted out.

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 burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – the mission of this facility is to collect, bale and dispose of waste generated in the Southern Peninsula, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. During FY2014, the transition of municipal solid waste management from a landfill to a transfer facility is planned. Site operations will be outsourced, eliminating four full time positions.

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

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Estimated</u>	FY2014 <u>Proposed</u>
Staffing History	21.00	21.00	21.00	17.00
Summary for All Areas: (Tons)				
Asbestos	361	354	365	376
Construction Debris	10,659	10,833	11,158	11,493
Mixed Solid Waste	56,381	63,214	65,110	67,064
Recycle	<u>1,824</u>	<u>1,500</u>	<u>1,545</u>	<u>1,591</u>
Total All Waste	69,225	75,901	78,178	80,523
Hazardous Waste (drums/boxes)	311	340	350	361
Used Oil Energy Recovery (gal)	16,200	16,027	16,508	17,003

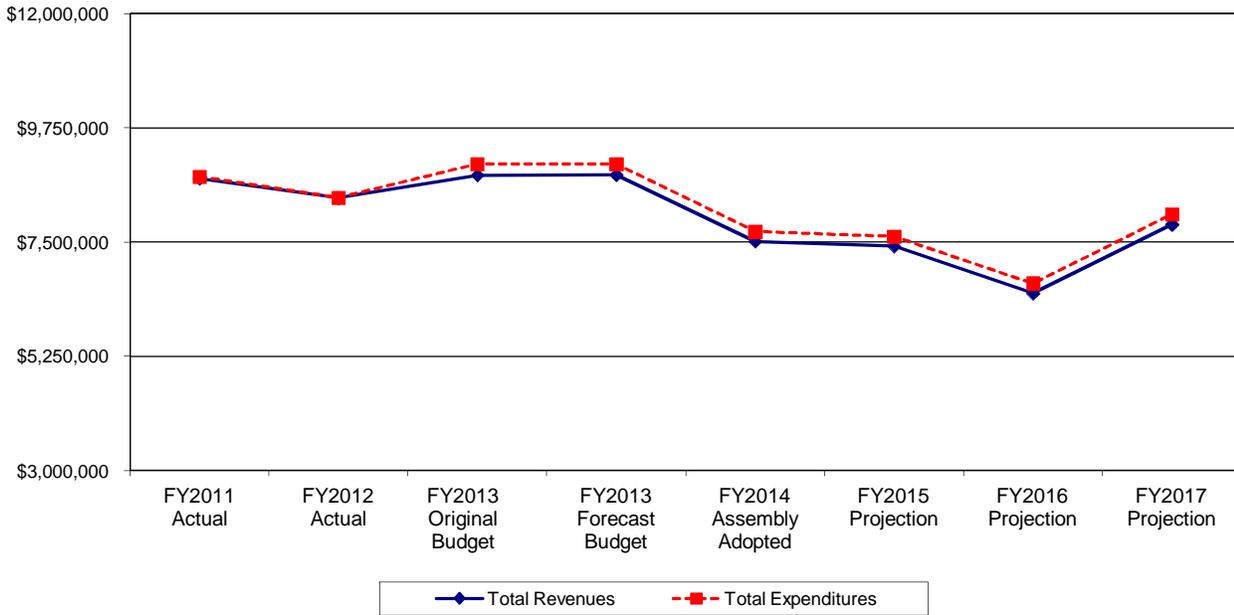
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
State Revenues	\$ 98,912	\$ 144,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	83,248	822	-	-	-	-	-	-
Other Revenue	526,970	818,722	777,000	1,100,000	600,000	612,000	624,240	636,725
Total Revenues	709,130	964,129	777,000	1,100,000	600,000	612,000	624,240	636,725
Operating Transfers From:								
General Fund	8,047,280	7,406,971	8,043,557	7,724,395	6,914,624	6,806,742	5,866,215	7,214,819
Total Operating Transfers	8,047,280	7,406,971	8,043,557	7,724,395	6,914,624	6,806,742	5,866,215	7,214,819
Total Revenues and Operating Transfers	8,756,410	8,371,100	8,820,557	8,824,395	7,514,624	7,418,742	6,490,455	7,851,544
Expenditures:								
Personnel	2,168,343	2,271,538	2,307,864	2,307,864	2,004,957	2,085,155	2,168,561	2,255,303
Supplies	423,902	395,946	504,820	504,820	384,483	392,173	400,016	408,016
Services	3,629,149	3,648,214	4,239,105	4,239,105	3,926,827	3,966,095	4,005,756	4,045,814
Capital Outlay	33,138	22,827	33,206	33,206	33,706	34,043	34,383	34,727
Total Expenditures	6,254,532	6,338,525	7,084,995	7,084,995	6,349,973	6,477,466	6,608,716	6,743,860
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,903,365	1,882,575	1,881,950	1,881,950	1,055,150	1,055,600	-	1,050,000
Capital Projects Fund - Solid Waste	627,000	150,000	70,000	70,000	300,000	80,000	80,000	260,000
Total Operating Transfers	2,530,365	2,032,575	1,951,950	1,951,950	1,355,150	1,135,600	80,000	1,310,000
Total Expenditures and Operating Transfers	8,784,897	8,371,100	9,036,945	9,036,945	7,705,123	7,613,066	6,688,716	8,053,860
Net Results From Operations	(28,487)	-	(216,388)	(212,550)	(190,499)	(194,324)	(198,261)	(202,316)
Projected Lapse (3%)	-	-	216,388	212,550	190,499	194,324	198,261	202,316
Change in Fund Balance	(28,487)	-	-	-	-	-	-	-
Beginning Fund Balance	28,487	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

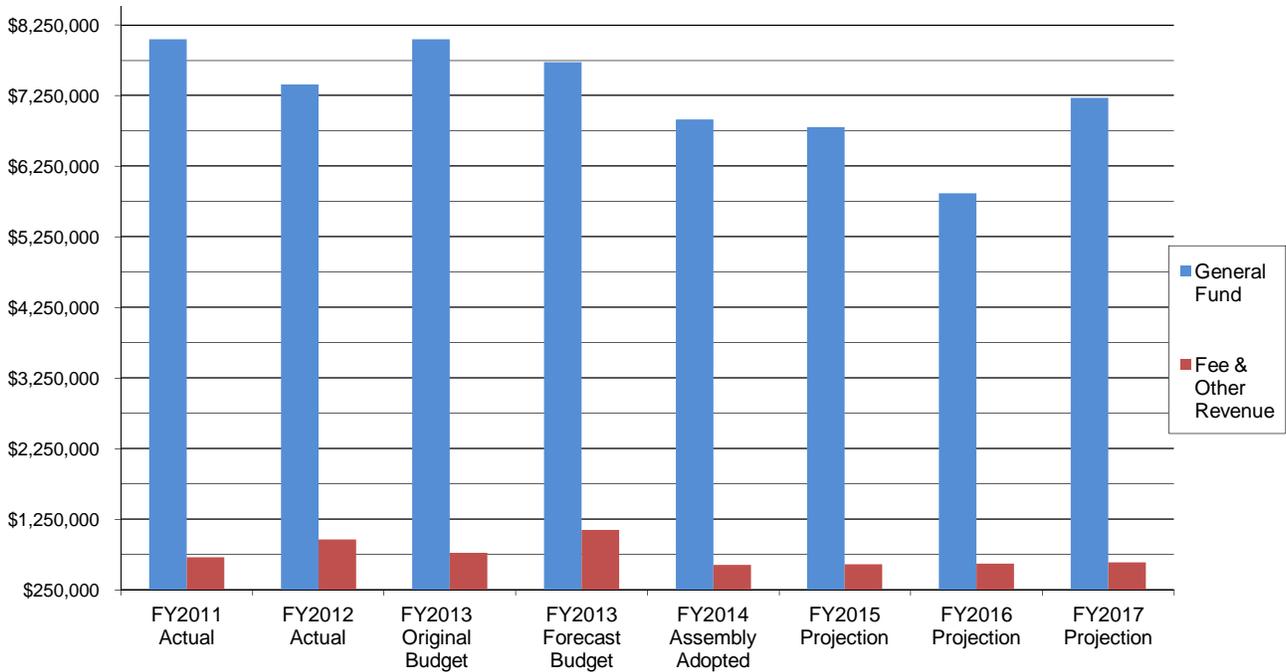
Mill Rate Equivalency for Operating Transfer from the General Fund	1.26	1.12	1.20	1.15	0.99	0.96	0.81	0.98
---	------	------	------	------	------	------	------	------

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

Year	Mill Rate
FY2011 Actual	1.26
FY2012 Actual	1.12
FY2013 Original Budget	1.20
FY2013 Forecast Budget	1.15
FY2014 Mayor	0.99
FY2015 Projection	0.96
FY2016 Projection	0.81
FY2017 Projection	0.98

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 landfills, one inert waste monofill/landfill, one baling facility, one lined landfill/baling facility, four transfer sites, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

Major Long Term Issues and Concerns:

Identified in each specific site.

FY2013 Accomplishments:

- Central Peninsula Landfill C&D Expansion Construction.

- Homer Transfer Facility Design and Phase 2 Construction.
- Updated Water Monitoring Quality Assurance Project Plan.
- Completed leachate management study resulting in the identification of a long term leachate management solution.
- Final payment on debt issued May 2003.

FY2014 New Initiatives:

- Implement EPA analysis of groundwater monitoring data at RCRA – Unified Guidance
- Homer Landfill Closure Design.
- Design and construction of a thermal leachate evaporation system for long term leachate management at the Central Peninsula Landfill.
- Obtain 2013 ADEC Inert Waste Monofill Operational permit at the current Homer Landfill.
- Obtain an ADEC Class III municipal solid waste disposal permit for Nanwalek Landfill.

Performance Measures

Priority/Goal: Provide disposal capacity for solid waste generated within the Borough in an environmentally sound and cost-effective manner.

- Objective:**
1. Assess the amount of disposal capacity available at existing KPB landfills.
 2. When available disposal capacity equals ten years or less, initiate actions to arrange for sufficient capacity to accommodate present and projected KPB needs.

Measure: Input
Tool: Landfill capacity surveys, tonnage reports, Design Basis Report
Frequency: Annual, Tri-annual

Landfill	2013 Projected available airspace remaining	2014 Projected available airspace remaining	2015 Projected available airspace remaining
Central Peninsula	21 years	20 years	19 years

Measure: Staffing History

	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Proposed
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32010 - Solid Waste Administration**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 317,307	\$ 311,785	\$ 358,481	\$ 358,481	\$ 364,993	\$ 6,512	1.82%
40120 Temporary Wages	1,089	2,282	2,400	2,400	3,000	600	25.00%
40130 Overtime Wages	3,572	3,858	6,191	6,191	6,010	(181)	-2.92%
40210 FICA	27,636	25,492	32,815	32,815	32,820	5	0.02%
40221 PERS	104,649	117,270	82,464	82,464	83,918	1,454	1.76%
40321 Health Insurance	81,234	96,173	98,160	98,160	100,070	1,910	1.95%
40322 Life Insurance	533	541	890	890	903	13	1.46%
40410 Leave	49,750	51,052	51,718	51,718	44,575	(7,143)	-13.81%
40511 Other Benefits	750	1,367	576	576	576	-	0.00%
Total: Personnel	586,520	609,820	633,695	633,695	636,865	3,170	0.50%
Supplies							
42120 Computer Software	-	(1,109)	-	-	-	-	-
42210 Operating Supplies	2,570	1,976	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	1,458	1,440	1,500	1,500	1,500	-	0.00%
42250 Uniforms	506	487	-	-	-	-	-
42310 Repair/Maintenance Supplies	81	177	1,500	1,500	1,500	-	0.00%
42360 Vehicle Repair Supplies	-	43	1,200	1,200	1,200	-	0.00%
42410 Small Tools & Equipment	1,319	295	-	-	-	-	-
Total: Supplies	5,934	3,309	7,700	7,700	7,700	-	0.00%
Services							
43011 Contractual Services	7,823	7,096	8,484	8,484	8,484	-	0.00%
43110 Communications	4,637	5,890	4,998	4,998	4,998	-	0.00%
43140 Postage and Freight	225	467	300	300	300	-	0.00%
43210 Transportation/Subsistence	5,503	3,924	7,320	7,320	7,320	-	0.00%
43260 Training	1,216	1,791	2,650	2,650	2,650	-	0.00%
43310 Advertising	103	-	408	408	408	-	0.00%
43410 Printing	128	174	306	306	306	-	0.00%
43510 Insurance Premium	8,417	6,887	5,492	5,492	10,125	4,633	84.36%
43610 Utilities	2,993	3,234	3,378	3,378	3,445	67	1.98%
43720 Equipment Maintenance	1,073	1,057	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	511	414	1,200	1,200	1,200	-	0.00%
43780 Building/Grounds Maintenance	1,305	1,782	4,845	4,845	4,845	-	0.00%
43920 Dues and Subscriptions	763	421	969	969	969	-	0.00%
Total: Services	34,697	33,137	42,350	42,350	47,050	4,700	11.10%
Capital Outlay							
48120 Office Equipment	4,013	-	-	-	-	-	-
48710 Minor Office Equipment	-	1,539	2,000	2,000	2,000	-	0.00%
48720 Minor Office Furniture	816	2,709	2,000	2,000	2,000	-	0.00%
48730 Minor Communication Equipment	333	50	-	-	-	-	-
Total: Capital Outlay	5,162	4,298	4,000	4,000	4,000	-	0.00%
Transfers							
50340 Solid Waste Debt Service	1,903,365	1,882,575	1,881,950	1,881,950	1,055,150	(826,800)	-43.93%
50411 Solid Waste Capital Projects	627,000	150,000	70,000	70,000	300,000	230,000	328.57%
Total: Transfers	2,530,365	2,032,575	1,951,950	1,951,950	1,355,150	(596,800)	-30.57%
Department Total	\$ 3,162,678	\$ 2,683,139	\$ 2,639,695	\$ 2,639,695	\$ 2,050,765	\$ (588,930)	-22.31%

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 Coordinator, and a Secretary.

43011 Contractual Services. Fund potential environmental and regulatory issues.

43210 Transportation/Subsistence. Required travel to Anchorage for meeting with consultants and ADEC regarding Homer Closure Design and permitting Homer inert waste landfill. Travel to attend Solid Waste Association of North America 2013 Waste Con training.

50411 Solid Waste Capital Projects. Transfer to cover purchase of replacement dumpster and recycle containers, CPL landfill leachate thermal evaporation unit, CPL leachate tank replacement, and Rocky Ridge Landfill cell expansion.

50340 Transfer to Debt Service Fund. The October 2002 general election authorized the issuance of Solid Waste GO bonds in the amount of \$12,000,000. Bonds in the amount of \$7,040,000 were issued in May, 2003, and final payment was made in FY2013. The remaining \$4,960,000 was issued in FY2010, final payment is expected in FY2015. See the debt service schedule on page 307.

For capital projects information on this department - See the Capital Projects Section - Pages 316, 318, 324-325, & 335-336.

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:

- Design and construction of a covered equipment maintenance building is needed to support maintenance logistics and increase equipment life span. We have outgrown the current maintenance building that was constructed in the 1990s.
- Implementation of the CPL Research, Development and Demonstration (RD&D) project permit that includes daily management of leachate and landfill gas. The goal is to place as much leachate back onto the trash as possible. Unusual large amounts of rainfall may force off-site leachate treatment. The primary goal is to recirculate leachate into the trash to enhance the decomposition of the trash and to gain more volume in the landfill cell due to increased decomposition rates. This action also decreases post closure cost and care due to rapid stabilization of the waste mass.
- Design and construction of a bulk head for the management of self hauler's waste at CPL. The construction of a bulk head for the public to dispose of their waste directly into a 120 cubic yard trailer would result in a more efficient management of waste at the CPL.

FY2013 Accomplishments:

- No loss time accidents.
- Successful onsite management of 3,500,000 gallons of leachate.
- Implementation and construction of Cell 1 design modification that addressed Cell 1 design deficiencies, i.e., freezing issues, which included the installation of heat trace, pumps and reconfiguration of piping.
- Installation of storm water control measures.
- Interim cover plastic rain sheet was placed on a portion of landfill to minimize leachate production.

FY2014 New Initiatives:

- Implement RD&D permit for leachate and landfill gas management.
- Expansion of the Construction & Demolition (C&D) cell.
- Install horizontal leachate recirculation piping and landfill gas collection lines in waste mass.

Performance Measures

Priority/Goal: Manage and operate the Central Peninsula Landfill in a manner that protects the public health, safety and the environment. Assist to achieve other goals of the KPB Solid Waste Program.
Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.
Objective: 1. Continue to monitor and manage leachate, groundwater, and landfill gas.
 2. Continue to monitor and manage the closed landfill cap, slopes and surface vegetation.
Measure: ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	2011 400	2012 395	2013 400
Annual Site Inspection Score	90% – 100%	399 – 99%	393 – 99%	>90%

Priority/Goal: Maintain an efficient and well run solid waste facility.
Goal: Ensure effective operation of public facility.
Objective: Provide necessary personnel to maintain a well run operation

Measures:

	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Proposed
Staffing History	12	11	12	12

Department Function

Fund: 290
Dept: 32122

Solid Waste Fund – Central Peninsula Landfill - Continued

Key Measures

	FY2011 Actual		FY2012 Actual		FY2013 Estimated		FY2014 Proposed	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	129,755	59,433	133,078	67,015	137,070	69,025	141,182	71,096
Hazardous Waste (drums/boxes)		174		211		217		224
Used Oil Energy Recovery (gal)		4,634		4,575		4,712		4,854
Leachate Generated (gal)		3,523,372		3,850,596		3,966,114		4,085,097

Major Materials Accepted (% of total tonnage)

	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	47,481	79.89%	55,024	82.11%	56,675	82.11%	58,375	82.11%
Construction Debris	10,659	17.93%	10,833	16.17%	11,158	16.17%	11,493	16.17%
Recycle	932	1.57%	804	1.20%	828	1.20%	853	1.20%
Asbestos	361	0.61%	354	0.53%	364	0.53%	375	0.53%
Total	59,433		67,015		69,025		71,096	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 586,759	\$ 565,383	\$ 632,797	\$ 632,797	\$ 646,930	\$ 14,133	2.23%
40120 Temporary Wages	33,003	34,079	28,991	28,991	32,800	3,809	13.14%
40130 Overtime Wages	16,374	21,518	25,046	25,046	30,902	5,856	23.38%
40210 FICA	54,359	52,732	60,101	60,101	61,675	1,574	2.62%
40221 PERS	185,876	213,129	149,643	149,643	153,016	3,373	2.25%
40321 Health Insurance	194,961	230,945	235,585	235,585	240,168	4,583	1.95%
40322 Life Insurance	944	956	1,609	1,609	1,644	35	2.18%
40410 Leave	81,030	84,706	76,462	76,462	79,024	2,562	3.35%
40511 Other Benefits	6,164	6,448	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,159,470	1,209,896	1,211,818	1,211,818	1,247,743	35,925	2.96%
Supplies							
42120 Computer Software	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	20,232	43,972	22,412	22,412	22,412	-	0.00%
42230 Fuel, Oils and Lubricants	122,742	131,908	137,560	137,560	137,560	-	0.00%
42250 Uniforms	3,718	3,743	3,000	3,000	3,750	750	25.00%
42263 Training Supplies	-	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	116,381	87,580	145,089	145,089	145,089	-	0.00%
42360 Motor Vehicle Repair Supplies	2,760	-	1,000	1,000	1,000	-	0.00%
42410 Small Tools & Equipment	9,258	5,912	5,020	5,020	5,020	-	0.00%
Total: Supplies	275,091	273,115	315,681	315,681	316,431	750	0.24%
Services							
43011 Contractual Services	277,408	107,814	312,000	298,710	162,000	(150,000)	-48.08%
43014 Physical Examinations	150	2,226	2,800	2,800	3,540	740	26.43%
43015 Water/Air Sample Testing	40,344	38,930	50,380	54,980	59,100	8,720	17.31%
43019 Software Licensing	800	800	900	900	900	-	0.00%
43095 SW Closure/Post Closure	300,000	100,000	104,000	104,000	171,903	67,903	65.29%
43110 Communications	2,255	2,867	3,500	3,500	3,500	-	0.00%
43140 Postage and Freight	834	667	1,200	1,200	1,200	-	0.00%
43210 Transportation/Subsistence	1,563	1,892	3,500	4,500	4,400	900	25.71%
43260 Training	2,367	4,725	4,300	4,300	5,200	900	20.93%
43310 Advertising	188	250	1,200	1,200	1,200	-	0.00%
43410 Printing	-	1,248	-	-	-	-	-
43510 Insurance Premium	45,678	33,455	24,026	24,026	34,377	10,351	43.08%
43600 Project Management	2,795	-	-	-	-	-	-
43610 Utilities	107,449	142,105	126,280	126,280	212,750	86,470	68.47%
43720 Equipment Maintenance	-	17,507	204	204	-	(204)	-100.00%
43750 Vehicle Maintenance	182	207	15,000	15,000	15,000	-	0.00%
43780 Buildings/Grounds Maintenance	20,106	7,909	10,000	10,000	10,000	-	0.00%
43810 Rents and Operating Leases	5,703	10,859	8,000	15,690	8,000	-	0.00%
43812 Equipment Replacement Pymt.	140,203	148,703	144,779	144,779	155,258	10,479	7.24%
43920 Dues and Subscriptions	362	366	543	543	543	-	0.00%
Total: Services	948,387	622,530	812,612	812,612	848,871	36,259	4.46%
Capital Outlay							
48311 Machinery & Equipment	-	-	-	-	7,000	7,000	-
48710 Minor Office Equipment	914	-	1,600	1,600	1,600	-	0.00%
48720 Minor Office Furniture	-	-	2,000	2,000	-	(2,000)	-100.00%
48730 Minor Communication Equipment	3,274	-	306	306	306	-	0.00%
48740 Minor Machines & Equipment	9,303	5,030	4,500	4,500	4,500	-	0.00%
49433 Plan Reviews	6,437	7,405	10,000	10,000	10,000	-	0.00%
Total: Capital Outlay	19,928	12,435	18,406	18,406	23,406	5,000	27.17%
Department Total	\$ 2,402,876	\$ 2,117,976	\$ 2,358,517	\$ 2,358,517	\$ 2,436,451	\$ 77,934	3.30%

Fund 290
Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 2 Scale Attendant Clerks.

40120 Temporary Wages. Increased required to support in-house landfill projects, litter patrol

40130 Overtime Wages. Needed for coverage for paid holidays, staff training, staff sick leave, staff vacation and landfill construction projects performed by in-house staff.

43011 Contractual Services. Contract Services include recycle hauling (\$50,000), potential leachate hauling (\$50,000), repair, maintenance and diagnostic analysis of instrument data equipment, baler and rolling stock (\$38,000), commercial truck scale recertification and annual maintenance (\$10,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$7,000), lined cell topographic capacity survey (\$7,000). Decrease is the result of funding the expansion of C & D cell on a biennial basis.

43014 Physical Examinations. Increase due to biennial staff physicals required per union contract.

43015 Water/Air Sample Testing. ADEC required additional lab analyses subsequently resulting in increased cost.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities.

43210 Transportation/Subsistence. Increase needed to support in-state travel for staff training related to Asbestos certification and Manager of Landfill Operations.

43260 Training. Increase needed to support staff training related to Asbestos certification and Manager of Landfill Operations.

43610 Utilities. Increase needed to fund energy needs associated with three months operations of new leachate evaporation.

43750 Vehicle Equipment Maintenance. Correct account code distribution previously recorded as 43731 Heavy Equipment Maintenance.

48311 Machinery & Equipment. Purchase double axle flat bed trailer to support landfill operations by in-house staff.

48740 Minor Machines & Equipment. Purchase two oil hose reel (\$1,500 each), and a portable generator (\$1,500).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
Roll-Off Truck	\$ 79,002	\$ 11,286	\$ 11,286	\$ 11,286
Bobcat V723	58,085	8,298	8,298	8,298
Dodge 4x4 Quad Cab	20,691	3,448	-	-
Roll-off Truck	47,693	10,993	10,993	43,972
Ford F450 8ft Flat Bed	14,858	7,429	4,961	24,753
L150E Loader	149,252	74,626	46,593	251,910
Forklift	-	8,974	8,974	26,922
* 963 Skid Steer Loader	17,000	8,500	8,500	42,500
Bobcat V762	48,246	11,225	11,225	67,352
** Peterbilt 357 Truck	-	-	23,416	92,588
** PC200LC-7B Excavator	-	-	14,041	14,040
** 3/4 ton pickup	-	-	4,220	4,221
** 1/2 ton pickup	-	-	2,751	-
	<u>\$ 434,827</u>	<u>\$ 144,779</u>	<u>\$ 155,258</u>	<u>\$ 476,993</u>

*963 Skid steer was previously listed at Homer Transfer Facility - in FY2013 this piece of equipment will transfer to CPL.

**Equipment was previously listed at Homer Transfer Facility. In FY2014 these items will transfer to CPL.

Fund	290	Department Function
Dept:	32150	Solid Waste Fund – Seward Transfer Facility

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.

FY2013 Accomplishments:

- Replacement of 14' wide by 16' high overhead door.
- Waste water management related to flooding.
- Dimond Blvd. flood road repair.

Major Long Term Issues and Concerns:

- Wastewater disposal
- Flooding/road maintenance issues with Dimond Blvd., transfer facility access haul road.

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. Three Hazardous Waste Collection days per year.
 2. Containers for recyclables and special collections.
 3. Collection of batteries for recycling.

Measures:

Key Measures								
	FY2011		FY2012		FY2013		FY2014	
	Actual		Actual		Estimated		Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	282	4,537	303	4,537	312	4,463	321	4,597
Recycle	0	623	0	282	0	290	0	299
Total	282	5,160	303	4,614	312	4,753	321	4,896
Hazardous Waste (drums/boxes)	62		44		46		48	
Used Oil Energy Recovery (gal)	850		500		515		530	

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32150 - Seward Transfer Facility**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40120 Temporary Wages	\$ -	\$ 50	\$ 480	\$ 480	\$ 480	\$ -	0.00%
40210 FICA	-	7	37	37	37	-	0.00%
40322 Life Insurance	(7)	-	-	-	-	-	-
Total: Personnel	(7)	57	517	517	517	-	0.00%
Supplies							
42210 Operating Supplies	72	205	100	100	100	-	0.00%
42230 Fuel, Oils and Lubricants	-	2,189	3,300	3,300	3,300	-	0.00%
42310 Repair/Maintenance Supplies	1,613	-	2,000	2,000	2,000	-	0.00%
Total: Supplies	1,685	2,394	5,400	5,400	5,400	-	0.00%
Services							
43011 Contractual Services	492,109	472,547	568,339	568,339	578,749	10,410	1.83%
43015 Water/Air Sample Testing	3,394	3,770	6,199	6,199	4,000	(2,199)	-35.47%
43095 SW Closure/Post Closure	10,800	10,800	13,801	13,801	22,892	9,091	65.87%
43110 Communications	531	567	658	658	658	-	0.00%
43210 Transportation/Subsistence	-	126	700	700	700	-	0.00%
43310 Advertising	-	-	500	500	500	-	0.00%
43410 Printing	-	125	-	-	-	-	-
43510 Insurance Premium	3,984	3,999	3,174	3,174	2,217	(957)	-30.15%
43610 Utilities	3,117	3,124	5,379	5,379	5,486	107	1.99%
43780 Buildings/Grounds Maintenance	20,581	5,535	10,000	10,000	40,000	30,000	300.00%
43810 Rents and Operating Leases	105	105	200	200	200	-	0.00%
Total: Services	534,621	500,698	608,950	608,950	655,402	46,452	7.63%
Capital Outlay							
48740 Minor Machines & Equipment	-	399	600	600	600	-	0.00%
49433 Plan Reviews	842	842	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	842	1,241	1,600	1,600	1,600	-	0.00%
Department Total	\$ 537,141	\$ 504,390	\$ 616,467	\$ 616,467	\$ 662,919	\$ 46,452	7.54%

Line-Item Explanations

43011 Contractual Services. Required increase to support contractual obligations (i.e.) CPI & fuel increase.

43015 Water/Air Sample Testing. Decrease result of re-bidding water monitoring contract.

43780 Building/ Grounds Maintenance. Road maintenance (\$10,000), maintenance of the waste water thermal evaporator unit (\$5,000), and replacement of 3000 gallon waste water tank (\$25,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities. Increase due to recalculation of estimated closure date and cost.

Fund 290
Dept: 32310

Department Function
Solid Waste Fund – Homer Transfer Facility

Program Description:

To collect, bale and dispose of waste generated in the Southern Peninsula; recycle to reduce waste requiring burial; and provide for proper hazardous materials disposal.

Major Long Term Issues and Concerns:

- Long-term management of inert waste after closure of inert waste monofill.

FY2013 Accomplishments:

- Developed and implemented a waste fill plan that maximized the use of available space.
- Adjusted landfill operations to minimize interference with Phase 2 construction operations.
- Provide support to other KPB solid waste operations.

FY2014 New Initiatives:

- Transition municipal solid waste management from a landfill to a transfer facility.
- Continued filling inert waste in a manner that will optimize the use of monofill airspace.

Performance Measures

Priority/Goal: Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment. Assists to achieve other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

- Objective:**
1. Continue to monitor and manage leachate, groundwater, and landfill gases.
 2. Continue to monitor and manage slopes and subsurface vegetation.

Measure: ADEC site inspection report.

	Benchmark	2011 CY		2012 CY		2013 CY	
		Possible Score	Score	Possible Score	Score	Possible Score	Estimate
ADEC Annual Site Inspection Score	90 – 100%	340	335 – 99%	340	336 – 99%	340	>90%

Commentary:

The Homer Baling Facility will transition to a transfer facility and inert waste landfill on August 1, 2013. The operations of the facility will be outsourced, subsequently reducing the number of borough employees by four (4).

Fund 290
Dept: 32310

Department Function
Solid Waste Fund – Homer Transfer Facility - Continued

Key Measures

	FY2011		FY2012		FY2013		FY2014	
	<u>Actual</u>		<u>Actual</u>		<u>Estimated</u>		<u>Projected</u>	
Staffing History	4		4		4		0	
Total Bales	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>
	402	7,402	414	7,129	426	7,343	439	7,563

Recycled Materials

	<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>Tons</u>
Aluminum	5.13	7.61	7.84	8.07
Newspaper	29.76	20.97	21.60	22.25
Cardboard	177.54	213.37	219.77	226.36
Paper	67.90	85.41	87.97	90.61
Plastic	11.75	14.97	15.42	15.88
Autos/Metals	298.75	274.00	282.22	290.69
Tin	<u>1.50</u>	<u>2.00</u>	<u>2.06</u>	<u>2.12</u>
Total Tons	592.33	618.33	636.88	655.98
Hazardous Waste (drums/boxes)	69	77	79	82
Used Oil Energy Recovery (gal)	2,654	2,689	2,770	2,853

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32310 - Homer Transfer Facility**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 204,472	\$ 203,450	\$ 237,584	\$ 237,584	\$ 51,185	\$ (186,399)	-78.46%
40120 Temporary Wages	16,411	15,218	13,431	13,431	1,200	(12,231)	-91.07%
40130 Overtime Wages	9,012	7,691	9,681	9,681	3,088	(6,593)	-68.10%
40210 FICA	19,865	19,499	23,250	23,250	5,050	(18,200)	-78.28%
40221 PERS	70,633	82,001	56,518	56,518	12,170	(44,348)	-78.47%
40321 Health Insurance	64,726	78,627	78,528	78,528	16,360	(62,168)	-79.17%
40322 Life Insurance	357	361	602	602	130	(472)	-78.41%
40410 Leave	34,495	37,449	33,590	33,590	7,355	(26,235)	-78.10%
40511 Other Benefits	620	954	576	576	120	(456)	-79.17%
Total: Personnel	420,591	445,250	453,760	453,760	96,658	(357,102)	-78.70%
Supplies							
42210 Operating Supplies	19,662	14,658	22,500	22,500	-	(22,500)	-100.00%
42230 Fuel, Oils and Lubricants	43,600	55,617	56,632	56,632	5,000	(51,632)	-91.17%
42250 Uniforms	1,423	1,108	1,500	1,500	-	(1,500)	-100.00%
42263 Training Supplies	-	-	1,200	1,200	-	(1,200)	-100.00%
42310 Repair/Maintenance Supplies	57,483	31,382	57,755	57,755	15,000	(42,755)	-74.03%
42410 Small Tools & Minor Equipment	2,847	1,819	1,500	1,500	-	(1,500)	-100.00%
Total: Supplies	125,015	104,584	141,087	141,087	20,000	(121,087)	-85.82%
Services							
43011 Contractual Services	31,574	31,450	28,315	28,315	496,541	468,226	1653.63%
43014 Physical Examinations	-	1,841	200	200	-	(200)	-100.00%
43015 Water/Air Sample Testing	35,888	31,614	57,507	57,507	42,200	(15,307)	-26.62%
43095 SW Closure/Post Closure	270,000	580,000	590,000	590,000	-	(590,000)	-100.00%
43110 Communications	3,665	3,302	3,060	3,060	1,500	(1,560)	-50.98%
43140 Postage and Freight	174	1,676	500	500	-	(500)	-100.00%
43210 Transportation/Subsistence	1,270	1,516	2,645	2,645	2,000	(645)	-24.39%
43260 Training	699	1,989	2,900	2,900	-	(2,900)	-100.00%
43310 Advertising	430	-	500	500	-	(500)	-100.00%
43410 Printing	-	295	-	-	-	-	-
43510 Insurance Premium	22,084	18,089	13,713	13,713	18,885	5,172	37.72%
43610 Utilities	31,677	31,608	40,476	40,476	40,000	(476)	-1.18%
43720 Equipment Maintenance	123	285	300	300	-	(300)	-100.00%
43750 Vehicle Maintenance	217	-	2,000	2,000	-	(2,000)	-100.00%
43780 Buildings/Grounds Maintenance	9,214	12,457	10,000	10,000	10,000	-	0.00%
43810 Rents and Operating Leases	3,287	1,588	4,080	4,080	500	(3,580)	-87.75%
43812 Equipment Replacement Pymt.	88,242	75,864	37,585	37,585	-	(37,585)	-100.00%
43920 Dues and Subscriptions	-	183	181	181	-	(181)	-100.00%
Total: Services	498,544	793,757	793,962	793,962	611,626	(182,336)	-22.97%
Capital Outlay							
48710 Minor Office Equipment	-	474	500	500	-	(500)	-100.00%
48730 Minor Communication Equipment	2,825	345	2,000	2,000	-	(2,000)	-100.00%
48740 Minor Machines & Equipment	347	-	2,000	2,000	-	(2,000)	-100.00%
49433 Plan Reviews	2,983	2,983	3,200	3,200	3,200	-	0.00%
Total: Capital Outlay	6,155	3,802	7,700	7,700	3,200	(4,500)	-58.44%
Department Total	\$ 1,050,305	\$ 1,347,393	\$ 1,396,509	\$ 1,396,509	\$ 731,484	\$ (665,025)	-47.62%

Fund 290
Department 32310 - Homer Transfer Facility - Continued

Line-Item Explanations

40120 Temporary Wages. Required to support site related projects.

40130 Overtime Wages. Needed to support contract oversight.

42230 Fuel, Oils and Lubricants. Required to support contract administrator vehicle and equipment fuel related to landfill projects.

43011 Contractual Services. 11 months facility operations and maintenance (\$472,541), additional services under facility operations contract (\$5,000), waste water disposal (\$5,000), equipment transport (\$3,000), and miscellaneous small contracts (\$11,000).

43095 Solid Waste Closure/Post-Closure. Decrease due to phased landfill closure approach and 2013 schematic design phase engineers estimate.

43210 Transportation/Subsistence. Travel and meals for Contract Administrator to attend meetings or conduct site inspections.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>
* Peterbilt 357 Truck	\$ 33,144	\$ 16,572	\$ -
D65PX-12Dozer	245,925	-	-
2003 953C Track Loader	177,850	-	-
* PC200LC-7B Excavator	98,285	14,041	-
* 3/4 Ton Pick-up Truck	12,220	4,220	-
* 1/2 Ton Pick-up	13,504	2,752	-
	<u>\$ 580,928</u>	<u>\$ 37,585</u>	<u>\$ -</u>

* The above listed equipment will be transferred to Central Peninsula Landfill in FY2014.

Fund	290	Department Function
Dept:	32570	Solid Waste Fund – 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:

- Execute a contract to operate and maintain the Nanwalek landfill.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.

FY2013 Accomplishments:

- Transport and recycle 17 junk vehicles and 50 cubic yards of scrap metal from the Rocky Ridge landfill.
- Re-bid Hazardous Household Waste Collection Contract.
- Re-bid Water Monitoring Contract.

FY2014 New Initiatives:

- Utilize borough staff in Soldotna to assist with rural landfill, transfer facility projects and special waste.
- Conduct annual post-closure monitoring and visual inspections to monitor closure effectiveness.
- Obtain ADEC solid waste disposal permit for the Rocky Ridge landfill. The current permit expires 6/16/2014.

Performance Measures

Priority/Goal: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.
Goal: Maximize collection and disposal of Household Hazardous Waste.
Objective: 1. Provide and promote 13 hazardous waste collection events.
 2. Develop a public education program that intent is to teach hazardous waste reduction techniques.
 These public education programs can be tied into the actual collection events.

Measures:

Hazardous Waste Collection Events	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Central Peninsula Landfill	7	8	8	8
Homer Landfill	4	3	4	4
Seward Transfer Facility	4	5	4	4
Rocky Ridge Landfill (Seldovia)	1	1	1	1
Educational Events	N/A	N/A	10	10

Fund 290

Department Function

Dept: 32570

Solid Waste Fund – Landfills, Hauling and Waste Programs

Key Measures

	<u>FY2011 Actual</u>		<u>FY2012 Actual</u>		<u>FY2013 Estimate</u>		<u>FY2014 Projected</u>	
	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>
<u>Hauling Area 1</u>								
Mixed Solid Waste Total	2,072	3,742	1,969	3,512	2,028	3,618	2,089	3,726
Recycle Total	147	180	117	156	121	161	124	166
<u>Hauling Area 2</u>								
Mixed Solid Waste Total	1,353	2,030	1,124	1,686	1,158	1,737	1,192	1,789
Recycle Total	181	181	166	166	171	171	176	176
<u>Transfer Facilities</u>								
Mixed Solid Waste Total	640	5,997	635	5,856	654	6,032	674	6,212
Construction Debris Total	779	1,886	780	1,878	803	1,934	828	1,992
Recycle Total	276	290	254	259	262	267	269	275
Used Oil Energy Recovery Total Gallons		8,062		8,263		8,511		8,766
<u>Miscellaneous Landfills</u>								
Mixed Solid Waste Total		1,200		1,062		1,078		1,094
Hazardous Waste Total Drums/Boxes		6		8		8		8

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 170	\$ 2,650	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	-	119	4,500	4,500	4,500	-	0.00%
40130 Overtime Wages	925	1,146	3,000	3,000	18,100	15,100	503.33%
40210 FICA	88	313	574	574	574	-	0.00%
40221 PERS	348	1,373	-	-	-	-	-
40321 Health Insurance	234	899	-	-	-	-	-
40322 Life Insurance	-	8	-	-	-	-	-
40511 Other Benefits	4	7	-	-	-	-	-
Total: Personnel	1,769	6,515	8,074	8,074	23,174	15,100	187.02%
Supplies							
42020 Signage Supplies	-	-	100	100	100	-	0.00%
42210 Operating Supplies	413	5,061	1,500	1,500	1,500	-	0.00%
42230 Fuel, Oils and Lubricants	2,078	5,282	8,052	8,052	8,052	-	0.00%
42310 Repair/Maintenance Supplies	12,785	1,504	25,000	25,000	25,000	-	0.00%
42410 Small Tools & Equipment	901	697	300	300	300	-	0.00%
Total: Supplies	16,177	12,544	34,952	34,952	34,952	-	0.00%
Services							
43011 Contractual Services	1,469,545	1,526,490	1,780,180	1,780,180	1,579,553	(200,627)	-11.27%
43015 Water/Air Sample Testing	10,167	10,989	26,500	26,500	20,400	(6,100)	-23.02%
43095 SW Closure/Post Closure	74,692	73,393	82,845	82,845	71,226	(11,619)	-14.02%
43110 Communications	774	3,511	3,400	3,400	4,500	1,100	32.35%
43140 Postage and Freight	135	1,139	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	5,207	6,229	8,600	8,600	8,600	-	0.00%
43310 Advertising	1,797	1,550	2,000	2,000	2,000	-	0.00%
43410 Printing	-	250	180	180	180	-	0.00%
43510 Insurance Premium	3,139	3,156	2,250	2,250	1,854	(396)	-17.60%
43610 Utilities	13,152	14,947	14,480	14,480	14,769	289	2.00%
43750 Vehicle Maintenance	103	-	1,500	1,500	1,500	-	0.00%
43765 Policing Sites	3,750	4,700	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	28,143	47,842	45,000	45,000	45,000	-	0.00%
43810 Rents and Operating Leases	-	1,600	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt	2,296	2,296	2,296	2,296	2,296	-	0.00%
Total: Services	1,612,900	1,698,092	1,981,231	1,981,231	1,763,878	(217,353)	-10.97%
Capital Outlay							
49433 Plan Reviews	1,051	1,051	1,500	1,500	1,500	-	0.00%
Total: Capital Outlay	1,051	1,051	1,500	1,500	1,500	-	0.00%
Department Total	\$ 1,631,897	\$ 1,718,202	\$ 2,025,757	\$ 2,025,757	\$ 1,823,504	\$ (202,253)	-9.98%

Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs - Continued

Line-Item Explanations

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities that include fencing repair, litter clean up, battery shipment preparation.

40130 Overtime Wages . Required to support Nanwalek O & M, Inert waste management at remote

42230 Fuel, Oils and Lubricants. Adjust for anticipated increase in cost .

43110 Communications. Increase is required to fund service to support remote camera monitoring at Ninilchik, Anchor Point and McNeil Canyon unmanned transfer sites.

43011 Contractual Services. Contract services include the hazardous waste program, used oil program, special waste program, operations, maintenance and improvements at eight drop-box/transfer sites (\$174,000), operations, maintenance and improvements at five rural landfills (\$356,000), operations, maintenance and improvements at three transfer facilities (\$517,000), and Area 1 & 2 hauling contracts (\$531,000).

43015 Water/Air Sample Testing. Re-bidding water monitoring contract resulted in a decrease in cost.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity) for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek Landfills and the closed Kenai and Sterling sites .

43780 Building/Grounds Maintenance. Snow removal and grading contracts, miscellaneous site repairs and upgrades.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
2009 Pickup, 4X4 1/2 ton Ext Cab	\$ 14,869	\$ 2,296	\$ 2,296	\$ 2,296
	\$ 14,869	\$ 2,296	\$ 2,296	\$ 2,296

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,108,708	\$ 1,083,268	\$ 1,228,862	\$ 1,228,862	\$ 1,063,108	\$ (165,754)	-13.49%
40120 Temporary Wages	50,503	51,748	49,802	49,802	41,980	(7,822)	-15.71%
40130 Overtime Wages	29,883	34,213	43,918	43,918	58,100	14,182	32.29%
40210 FICA	101,948	98,043	116,777	116,777	100,156	(16,621)	-14.23%
40221 PERS	361,506	413,773	288,625	288,625	249,104	(39,521)	-13.69%
40321 Health Insurance	341,155	406,644	412,273	412,273	356,598	(55,675)	-13.50%
40322 Life Insurance	1,827	1,866	3,101	3,101	2,677	(424)	-13.67%
40410 Leave	165,275	173,207	161,770	161,770	130,954	(30,816)	-19.05%
40511 Other Benefits	7,538	8,776	2,736	2,736	2,280	(456)	-16.67%
Total: Personnel	2,168,343	2,271,538	2,307,864	2,307,864	2,004,957	(302,907)	-13.12%
Supplies							
42020 Signage Supplies	-	-	100	100	100	-	0.00%
42120 Computer Software	-	(1,109)	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	42,949	65,872	50,012	50,012	27,512	(22,500)	-44.99%
42230 Fuel, Oils and Lubricants	169,878	196,436	207,044	207,044	155,412	(51,632)	-24.94%
42250 Uniforms	5,647	5,338	4,500	4,500	3,750	(750)	-16.67%
42263 Training Supplies	-	-	1,800	1,800	600	(1,200)	-66.67%
42310 Repair/Maintenance Supplies	188,343	120,643	231,344	231,344	188,589	(42,755)	-18.48%
42360 Vehicle Repair Supplies	2,760	43	2,200	2,200	2,200	-	0.00%
42410 Small Tools	14,325	8,723	6,820	6,820	5,320	(1,500)	-21.99%
Total: Supplies	423,902	395,946	504,820	504,820	384,483	(120,337)	-23.84%
Services							
43011 Contractual Services	2,278,459	2,145,397	2,697,318	2,684,028	2,825,327	128,009	4.75%
43014 Physical Examinations	150	4,067	3,000	3,000	3,540	540	18.00%
43015 Water/Air Sample Testing	89,793	85,303	140,586	145,186	125,700	(14,886)	-10.59%
43019 Software Licensing	800	800	900	900	900	-	0.00%
43095 SW Closure/Post Closure	655,492	764,193	790,646	790,646	266,021	(524,625)	-66.35%
43110 Communications	11,862	16,137	15,616	15,616	15,156	(460)	-2.95%
43140 Postage and Freight	1,368	3,949	4,000	4,000	3,500	(500)	-12.50%
43210 Transportation/Subsistence	13,543	13,687	22,765	23,765	23,020	255	1.12%
43260 Training	4,282	8,505	9,850	9,850	7,850	(2,000)	-20.30%
43310 Advertising	2,518	1,800	4,608	4,608	4,108	(500)	-10.85%
43410 Printing	128	2,092	486	486	486	-	0.00%
43510 Insurance Premium	83,302	65,586	48,655	48,655	67,458	18,803	38.65%
43600 Project Management	2,795	-	-	-	-	-	-
43610 Utilities	158,388	195,018	189,993	189,993	276,450	86,457	45.51%
43720 Equipment Maintenance	1,196	18,849	2,504	2,504	2,000	(504)	-20.13%
43750 Vehicle Maintenance	1,013	621	19,700	19,700	17,700	(2,000)	-10.15%
43765 Policing Sites	3,750	4,700	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	79,349	75,525	79,845	79,845	109,845	30,000	37.57%
43810 Rents and Operating Leases	9,095	14,152	14,280	21,970	10,700	(3,580)	-25.07%
43812 Equipment Replacement Pymt.	230,741	226,863	184,660	184,660	157,554	(27,106)	-14.68%
43920 Dues and Subscriptions	1,125	970	1,693	1,693	1,512	(181)	-10.69%
Total: Services	3,629,149	3,648,214	4,239,105	4,239,105	3,926,827	(312,278)	-7.37%

**Fund 290 Solid Waste
Department Total By Line Item - Continued**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Capital Outlay							
48120 Office Equipment	4,013	-	-	-	-	-	-
48311 Machinery & Equipment	-	-	-	-	7,000	7,000	-
48710 Minor Office Equipment	914	2,013	4,100	4,100	3,600	(500)	-12.20%
48720 Minor Office Furniture	816	2,709	4,000	4,000	2,000	(2,000)	-50.00%
48730 Minor Communication Equipment	6,432	395	2,306	2,306	306	(2,000)	-86.73%
48740 Minor Machines & Equipment	9,650	5,429	7,100	7,100	5,100	(2,000)	-28.17%
49433 Plan Reviews	11,313	12,281	15,700	15,700	15,700	-	0.00%
Total: Capital Outlay	33,138	22,827	33,206	33,206	33,706	500	1.51%
Transfers							
50340 Solid Waste Debt Service	1,903,365	1,882,575	1,881,950	1,881,950	1,055,150	(826,800)	-43.93%
50411 Solid Waste Capital Projects	627,000	150,000	70,000	70,000	300,000	230,000	328.57%
Total: Transfers	2,530,365	2,032,575	1,951,950	1,951,950	1,355,150	(596,800)	-30.57%
Department Total	\$ 8,784,897	\$ 8,371,100	\$ 9,036,945	\$ 9,036,945	\$ 7,705,123	\$ (1,331,822)	-14.74%

Kenai Peninsula Borough

Hospital Service Areas

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Clam Gulch. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital is funding debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

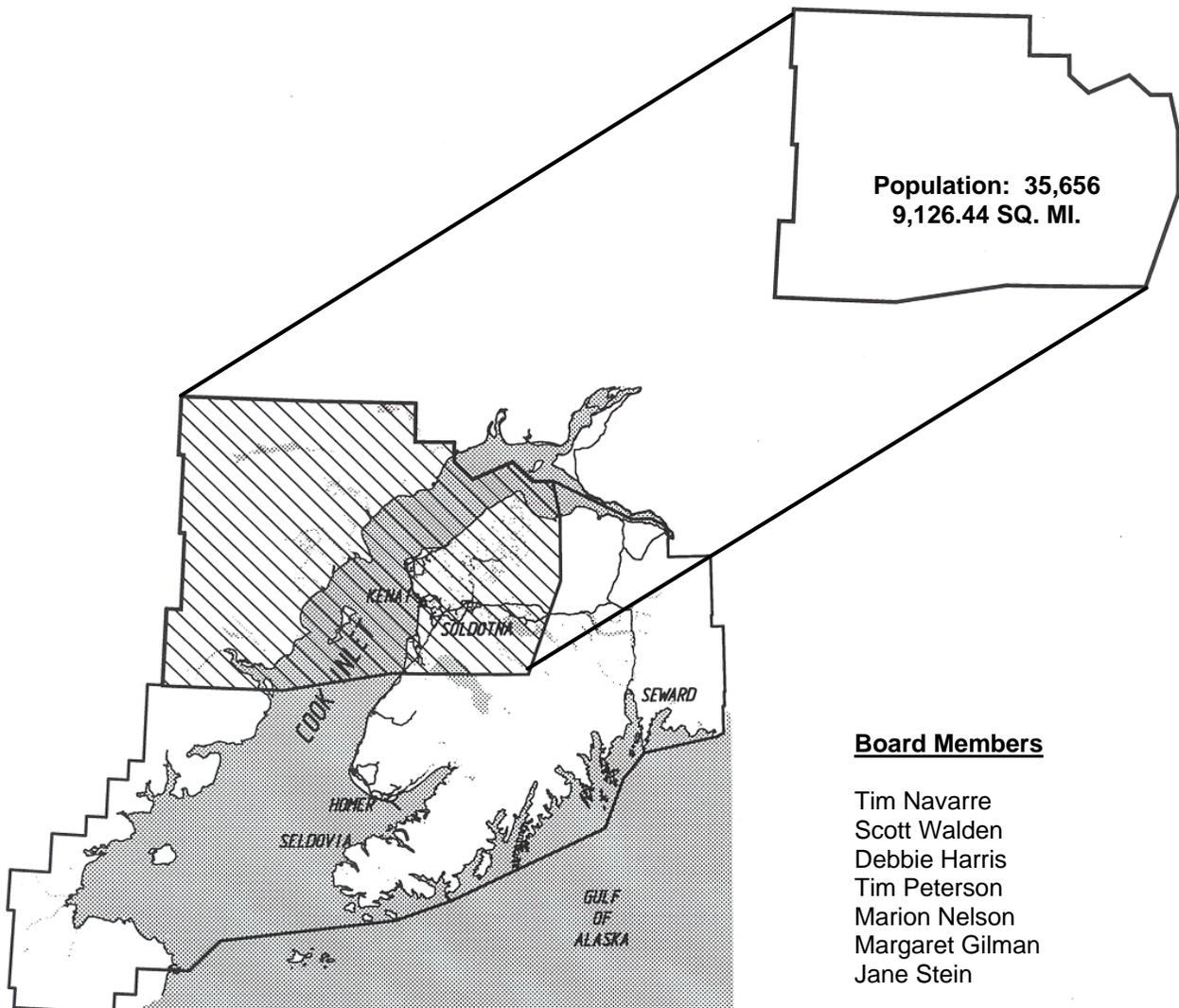
This page intentionally left blank

Central Kenai Peninsula Hospital Service Area

Formed in March 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.

The Central Kenai Peninsula Hospital Service Area Board was created by enactment of Ordinance 97-70 and has seven members. Prior to the election of the seven member Service Area board, the Kenai Peninsula Borough Assembly had oversight of the Service Area.

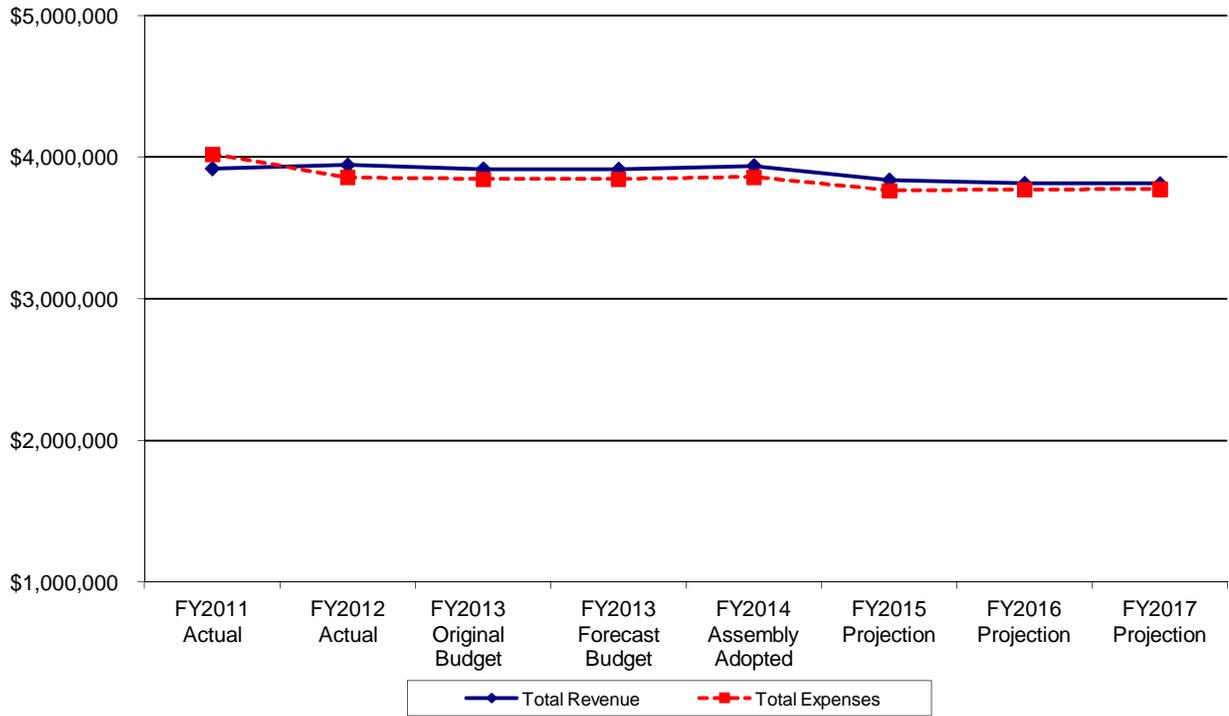
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2014 is 0.02 mills.



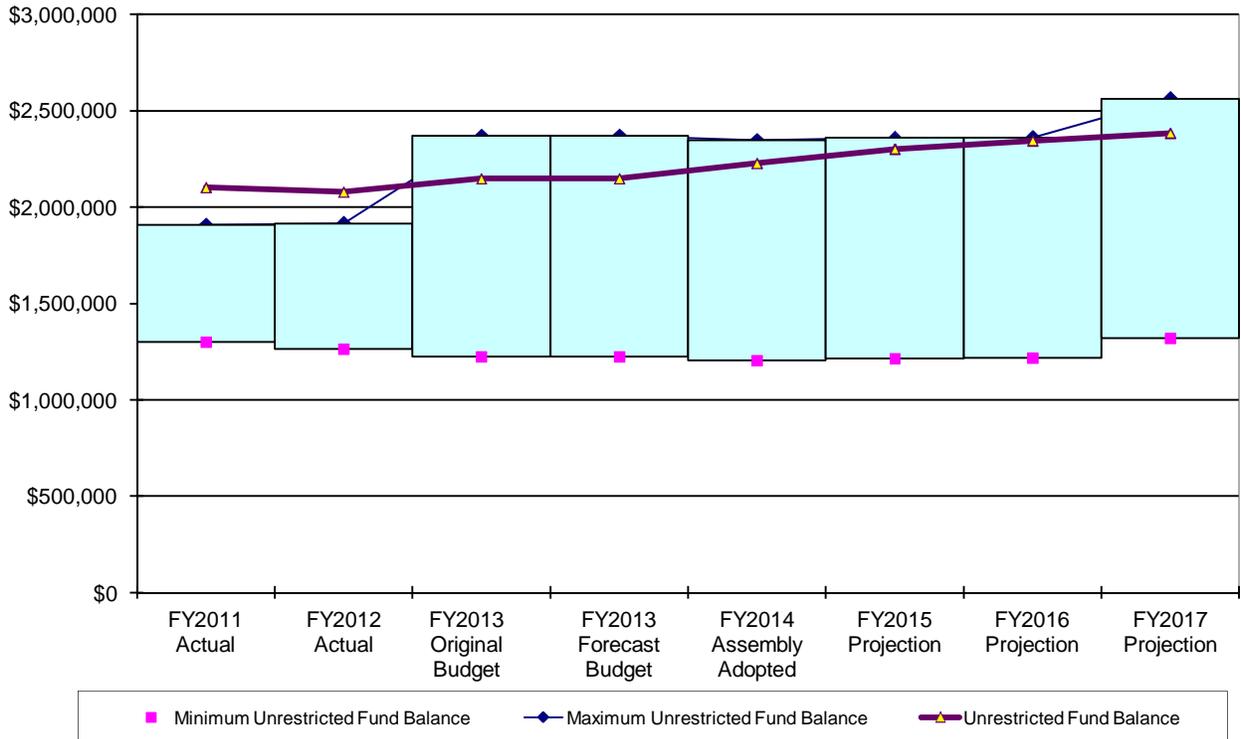
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2011	FY2012	FY2013	FY2013	FY2014	FY2015	FY2016	FY2017
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	3,416,876	3,524,181	3,590,142	3,593,356	3,635,906	3,708,624	3,782,797	3,858,453
Personal	155,764	160,347	158,617	158,617	159,051	160,642	162,248	163,870
Oil & Gas (AS 43.56)	630,148	615,437	728,450	728,450	861,654	818,571	818,571	818,571
Total Taxable Value:	4,202,788	4,299,965	4,477,209	4,480,423	4,656,611	4,687,837	4,763,616	4,840,894
Mill Rate:	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 99,172	\$ 71,622	\$ 71,803	\$ 71,867	\$ 72,718	\$ 74,172	\$ 37,828	\$ 38,585
Personal	5,473	4,292	3,109	3,109	3,117	3,149	1,590	1,606
Oil & Gas (AS 43.56)	19,650	13,680	14,569	14,569	17,233	16,371	8,186	8,186
Interest	4,902	1,562	179	179	186	187	95	97
Flat Tax	772	-	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	2,057	2,090	1,700	1,700	1,700	1,700	1,700	1,700
Total Property Taxes	132,026	93,246	92,428	92,492	96,022	96,668	50,510	51,307
Interest Earnings	28,996	38,158	45,000	45,000	45,000	45,000	65,000	65,000
CPH - 2003 Bond Payment/Other	3,757,187	3,767,071	3,778,139	3,778,139	3,797,315	3,697,725	3,700,050	3,697,125
Other Revenue	2,684	46,855	-	-	-	-	-	-
Total Revenues	3,920,893	3,945,330	3,915,567	3,915,631	3,938,337	3,839,393	3,815,560	3,813,432
Operating Transfers From:								
Capital Projects Fund	900,000	-	-	-	-	-	-	-
Total Operating Transfers	900,000	-						
Total Revenues and Operating Transfers	4,820,893	3,945,330	3,915,567	3,915,631	3,938,337	3,839,393	3,815,560	3,813,432
Expenditures:								
Supplies	-	-	2,000	2,000	-	-	-	-
Services	264,027	216,373	218,164	218,164	237,715	242,469	247,318	252,264
Total Expenditures:	264,027	216,373	220,164	220,164	237,715	242,469	247,318	252,264
Operating Transfers To:								
Debt Service Fund - 2003 Bonds	3,757,187	3,639,911	3,625,975	3,625,975	3,621,100	3,522,725	3,525,050	3,522,125
Total Operating Transfers:	3,757,187	3,639,911	3,625,975	3,625,975	3,621,100	3,522,725	3,525,050	3,522,125
Total Expenditures and Operating Transfers	4,021,214	3,856,284	3,846,139	3,846,139	3,858,815	3,765,194	3,772,368	3,774,389
Net Results From Operations	799,679	89,046	69,428	69,492	79,522	74,199	43,192	39,043
Beginning Fund Balance	1,189,276	1,988,955	2,078,001	2,078,001	2,147,493	2,227,015	2,301,214	2,344,406
Ending Fund Balance	\$ 1,988,955	\$ 2,078,001	\$ 2,147,429	\$ 2,147,493	\$ 2,227,015	\$ 2,301,214	\$ 2,344,406	\$ 2,383,449

Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



Central Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Fund: 600	Department Function
Dept: 81110	Central Kenai Peninsula Hospital Service Area-Administration

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, and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Governance of CPH.
- Is the service area board needed

FY2013 Accomplishments:

- Improved working relationship with hospital and governing board.

FY2014 New Initiatives:

- Attend Rural Hospital national conference to better understand the changing health care industry and the potential impact to Central Peninsula Hospital.

Performance Measures

Priority/Goal: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Mill rate	.02	.02	.02	.02
Property tax revenue	\$132,026	\$93,246	\$92,492	\$96,319

Priority/Goal: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$176,469	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$3,757,187	\$3,767,071	\$3,778,139	\$3,798,315

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Supplies							
42210 Operating Supplies	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	(2,000)	-100.00%
Total: Supplies	-	-	2,000	2,000	-	(2,000)	-100.00%
Services							
43011 Contractual Services	46,321	2,086	6,000	6,000	10,000	4,000	66.67%
43012 Audit Services	41,189	41,120	51,000	51,000	45,500	(5,500)	-10.78%
43140 Postage and Freight	-	-	500	500	-	(500)	-100.00%
43210 Transportation/Subsistence	-	-	2,000	2,000	2,000	-	0.00%
43260 Training	-	-	4,000	4,000	4,000	-	0.00%
43310 Advertising	48	-	1,000	1,000	-	(1,000)	-100.00%
43410 Printing	-	-	1,500	1,500	-	(1,500)	-100.00%
43510 Insurance Premium	176,469	173,167	152,164	152,164	176,215	24,051	15.81%
Total: Services	264,027	216,373	218,164	218,164	237,715	19,551	8.96%
Transfers							
50360 Debt Service	3,757,187	3,639,911	3,625,975	3,625,975	3,621,100	(4,875)	-0.13%
Total: Transfers	3,757,187	3,639,911	3,625,975	3,625,975	3,621,100	(4,875)	-0.13%
Department Total	\$ 4,021,214	\$ 3,856,284	\$ 3,846,139	\$ 3,846,139	\$ 3,858,815	\$ 12,676	0.33%

Line-Item Explanations

43011 Contractual Services. Secretarial services for the service area board \$10,000 .

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Travel for board members to attend health care conference training.

43260 Training. Costs associated with service area board training. This will assist members in areas of responsibilities and duties.

50360 Debt Service Fund. Hospital Expansion Bonds totaling \$49,900,000 were issued in FY2004 with a scheduled payback period of 20 years.

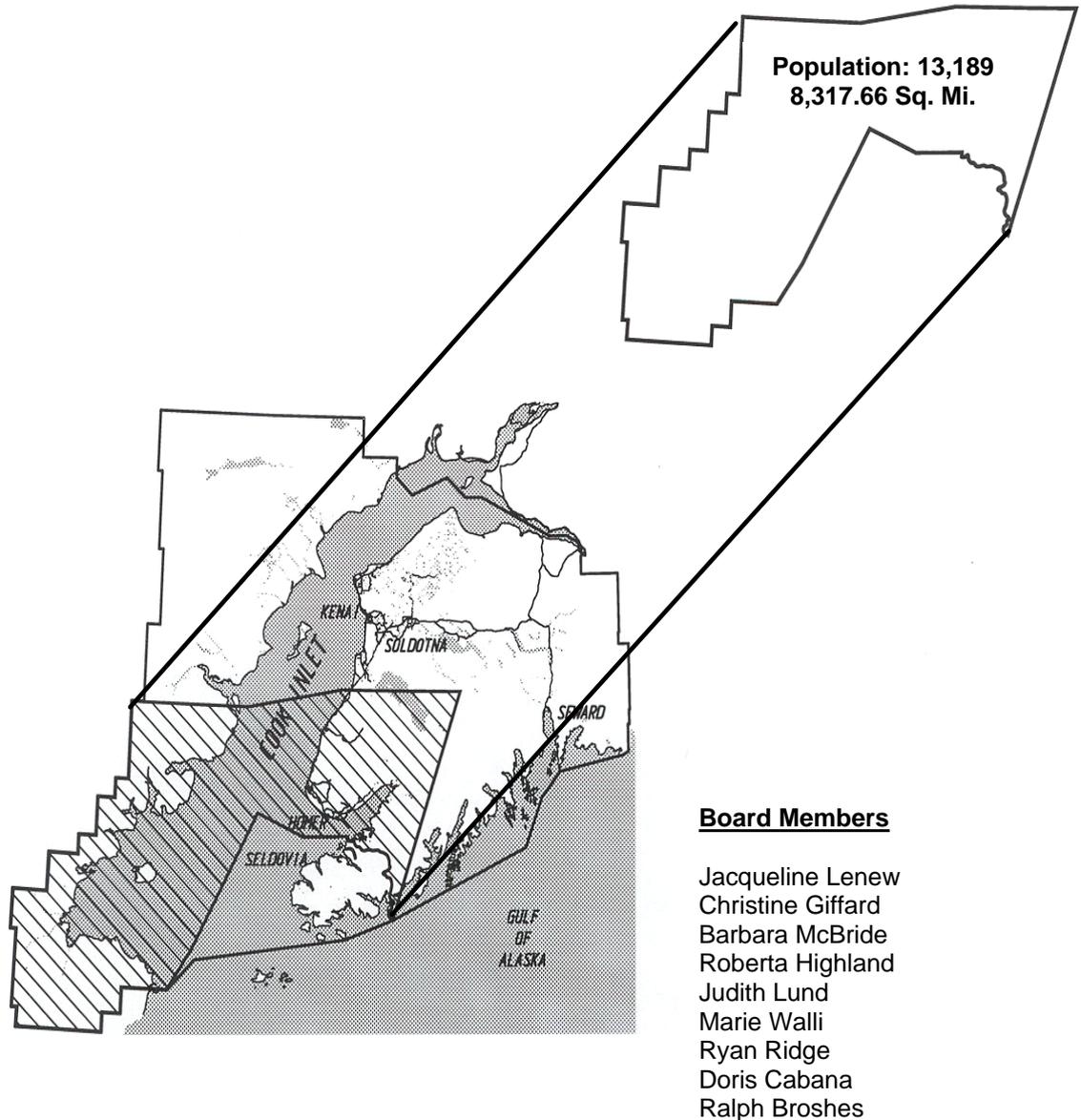
For capital projects information on this department - See the capital projects section - Page 316 & 333

This page intentionally left blank

South Kenai Peninsula Hospital Service Area

Established in May of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

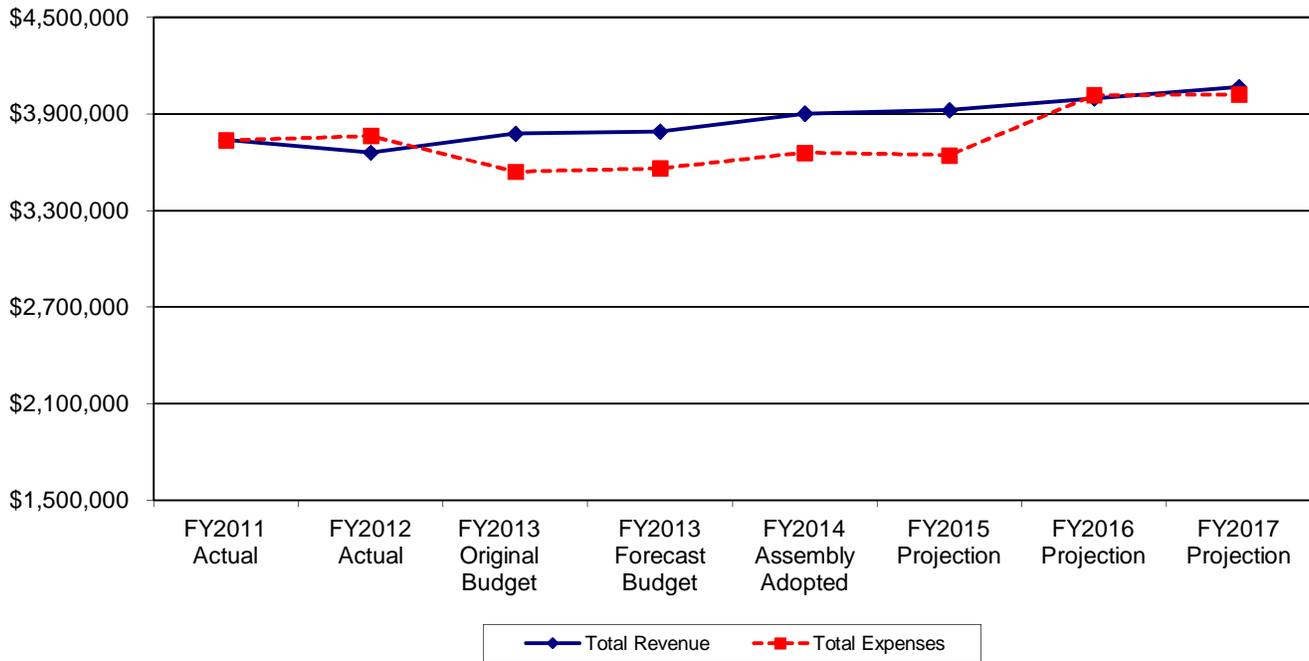
Service area taxes fund the hospital's equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2014 is 2.30.



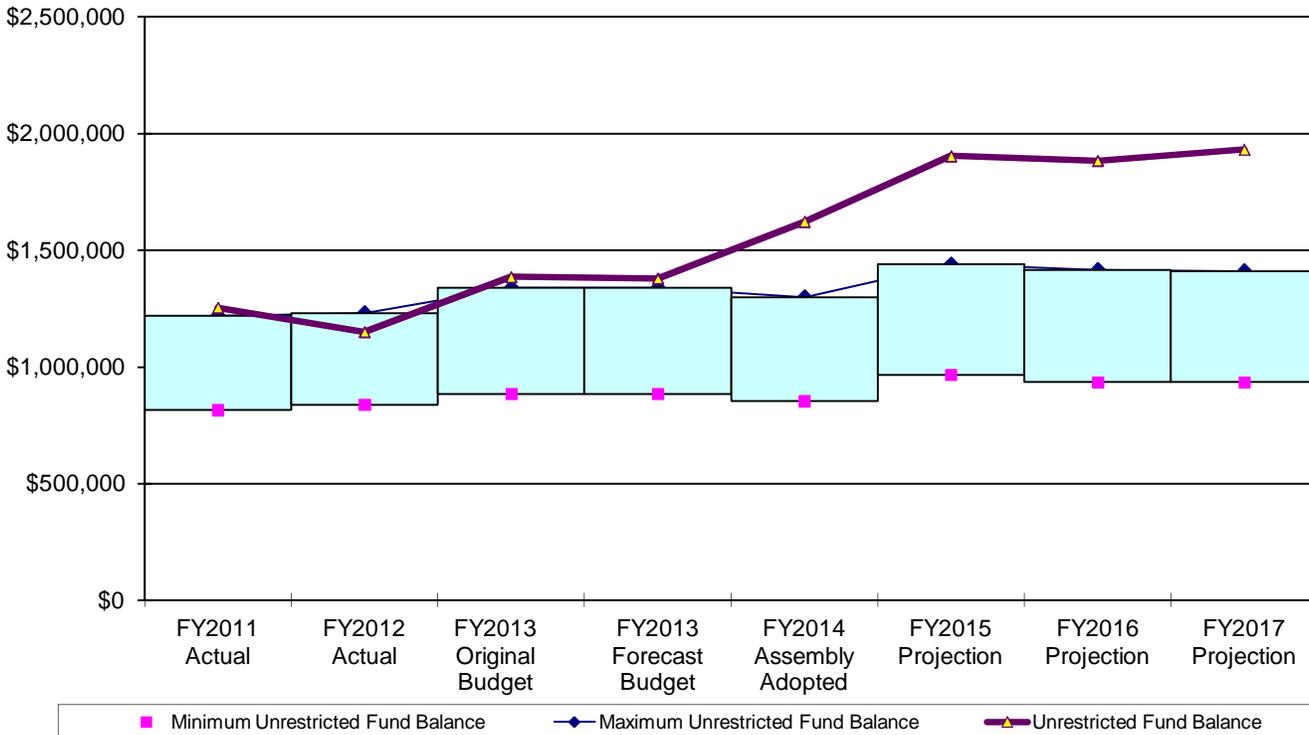
Fund: 601 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Taxable Value (000's)								
Real	1,398,542	1,390,390	1,431,098	1,437,601	1,435,237	1,463,942	1,493,221	1,523,085
Personal	42,970	40,382	61,664	61,664	63,069	63,069	63,069	63,069
Oil & Gas (AS 43.56)	83,229	76,398	68,256	68,256	113,913	91,130	91,130	91,130
Total Taxable Value:	1,524,741	1,507,170	1,561,018	1,567,521	1,612,219	1,618,141	1,647,420	1,677,284
Mill Rate:	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 3,203,717	\$ 3,185,198	\$ 3,291,525	\$ 3,306,482	\$ 3,301,045	\$ 3,367,066	\$ 3,434,407	\$ 3,503,095
Personal	99,477	93,668	138,991	138,991	142,158	142,158	142,158	142,158
Oil & Gas (AS 43.56)	222,561	175,716	156,989	156,989	262,000	209,600	209,600	209,600
Interest	16,317	11,551	7,175	7,205	7,410	7,438	7,572	7,710
Flat Tax	91,020	91,675	79,220	79,220	87,464	89,213	90,997	92,817
Motor Vehicle Tax	75,671	73,397	78,750	78,750	78,750	78,750	78,750	78,750
Total Property Taxes	3,708,763	3,631,205	3,752,650	3,767,637	3,878,827	3,894,225	3,963,484	4,034,130
Interest Earnings	29,810	29,831	25,000	25,000	25,000	30,000	35,000	35,000
Other Revenue	-	402	-	-	-	-	-	-
Total Revenues:	3,738,573	3,661,438	3,777,650	3,792,637	3,903,827	3,924,225	3,998,484	4,069,130
Expenditures:								
Services	162,060	167,566	205,044	226,888	221,483	225,913	230,431	235,040
Total Expenditures	162,060	167,566	205,044	226,888	221,483	225,913	230,431	235,040
Operating Transfers To:								
Debt Service Fund - Bonds	1,930,225	1,578,068	1,913,625	1,913,625	1,915,319	1,894,150	1,890,519	1,888,700
Debt Service Fund - CT Scanner	395,021	395,021	-	-	-	-	374,428	374,428
Debt Service Fund - G/Fund Loan	-	-	73,247	73,247	73,247	73,247	73,247	73,247
Capital Projects Fund	1,250,000	1,625,000	1,350,000	1,350,000	1,450,000	1,450,000	1,450,000	1,450,000
Total Operating Transfers:	3,575,246	3,598,089	3,336,872	3,336,872	3,438,566	3,417,397	3,788,194	3,786,375
Total Expenditures and Operating Transfers	3,737,306	3,765,655	3,541,916	3,563,760	3,660,049	3,643,310	4,018,625	4,021,415
Net Results From Operations	1,267	(104,217)	235,734	228,877	243,778	280,915	(20,141)	47,715
Beginning Fund Balance	1,253,236	1,254,503	1,150,286	1,150,286	1,379,163	1,622,941	1,903,856	1,883,715
Ending Fund Balance	\$ 1,254,503	\$ 1,150,286	\$ 1,386,020	\$ 1,379,163	\$ 1,622,941	\$ 1,903,856	\$ 1,883,715	\$ 1,931,430

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Fund	601	Department Function
Dept:	81210	South Kenai Peninsula Hospital Service Area-Administration

Mission
Meet the health care needs of the residents of the Service Area

Program Description
Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

- Major Long Term Issues and Concerns:**
- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and the Hospital.
 - Changes in Medicare/Medicaid reimbursement rates for the hospital.

- FY2013 Accomplishments:**
- Funding provided for over \$1.4 million in capital expenditures.
 - Funding provided for a community health improvement plan.

- FY2014 New Initiatives:**
- Review of the community health improvement plan and discussion with the South Peninsula Hospital regarding action plan

Performance Measures

Priority/Goal: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$3,708,763	\$3,631,205	\$3,767,637	\$3,907,558

Priority/Goal: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$3,657,190	\$3,765,655	\$3,541,760	\$3,661,049
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$0	\$0	\$0	\$0

**Kenai Peninsula Borough
Budget Detail**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 43,329	\$ 35,421	\$ 58,000	\$ 58,000	\$ 60,000	\$ 2,000	3.45%
43012 Audit Services	36,787	41,583	49,000	70,844	44,000	(5,000)	-10.20%
43210 Transportation/Subsistence	-	-	500	500	5,000	4,500	900.00%
43260 Training	-	-	5,000	5,000	5,000	-	0.00%
43510 Insurance Premium	81,944	90,562	92,544	92,544	107,483	14,939	16.14%
Total: Services	162,060	167,566	205,044	226,888	221,483	16,439	8.02%
Transfers							
50361 SKPH-Debt Service Fund	2,325,246	1,973,089	1,986,872	1,986,872	1,988,566	1,694	0.09%
50491 SKPH-Capital Projects Fund	1,250,000	1,625,000	1,350,000	1,350,000	1,450,000	100,000	7.41%
Total: Transfers	3,575,246	3,598,089	3,336,872	3,336,872	3,438,566	101,694	3.05%
Department Total	\$ 3,737,306	\$ 3,765,655	\$ 3,541,916	\$ 3,563,760	\$ 3,660,049	\$ 118,133	3.34%

Line-Item Explanations

43011 Contractual Services. Community needs assessment coordination (\$30,000), secretarial services (\$10,000), Kachemak Bay Family Planning (\$20,000).

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend training and

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$785,750); for debt on hospital expansion project phase III (\$1,129,569), and for a loan from the Borough's General fund for purchase of a new MRI (\$73,247) and debt fees (\$1,000).

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

For capital projects information on this department - See the capital projects section - Pages 316, 321-322, & 334

This page intentionally left blank

Debt Service Funds

The Borough's Debt Service Funds, pages 309-311, are used to accumulate monies for payment of general obligation bonds issued for construction, improvements, and equipping of public facilities throughout the Borough and for debt issued for the purchase of equipment. The following debt service funds have activity:

School Debt Service Fund

This fund was set up to account for debt issued for construction and capital improvement to various schools located in the Borough. Bond payments are paid from the Borough's General Fund tax levy and from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures on school bonds approved after June 30, 1983. The current outstanding issues are as follows:

- 20 year bonds issued August 2003 for the construction of a new middle school in Seward, in the amount of \$14,700,000. The outstanding balance as of July 1, 2013 is \$7,985,000.
- 10 year bonds issued January 2007, for capital improvements, including arsenic removal at various schools, in the amount of \$2,515,000. The outstanding balance as of July 1, 2013 is \$1,140,000.
- 20 year bonds issued December 2010 for roof repairs at various schools, in the amount of \$16,865,000. The outstanding balance as of July 1, 2013 is \$15,695,000.

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. The bond payments are paid from the General Fund tax levy. Voters in October 2002 authorized the issuance of \$12,000,000 in bonds, of which \$7,040,000 was issued in 2003. This debt issuance was paid off in FY13. The balance of the authorized amount of \$4,960,000 was issued in 2009. The current outstanding issue is as follows:

- 5 year bonds issued December 2009 in the amount of \$4,780,000. The outstanding balance as of July 1, 2013 is \$2,000,000.

Central Emergency Services Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment for the Central Emergency Service (CES) Area. Bond payments are paid from the CES tax levy. The current outstanding issue is as follows:

- 20 year bonds issued June 2006, for constructing and equipping a station in Kasilof and upgrading the Funny River station in the amount of \$2,500,000. The outstanding balance as of July 1, 2013 is \$1,870,000.

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 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, 2013 is \$30,130,000.

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, 2013 is \$6,710,000.
- 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, 2013 is \$12,020,000.
- 5 year debt in the amount of \$313,831 was needed to supplement local funds for the purchase of a MRI. The total cost of the MRI is \$1,588,831. In April 2011, the Borough's General Fund loaned \$313,831 to the South Peninsula Hospital Service Area. Annual debt payments are \$73,247. The outstanding balance as of July 1, 2013 is \$198,063.

Other Debt - Bear Creek Fire Service Area Public Safety Building

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:

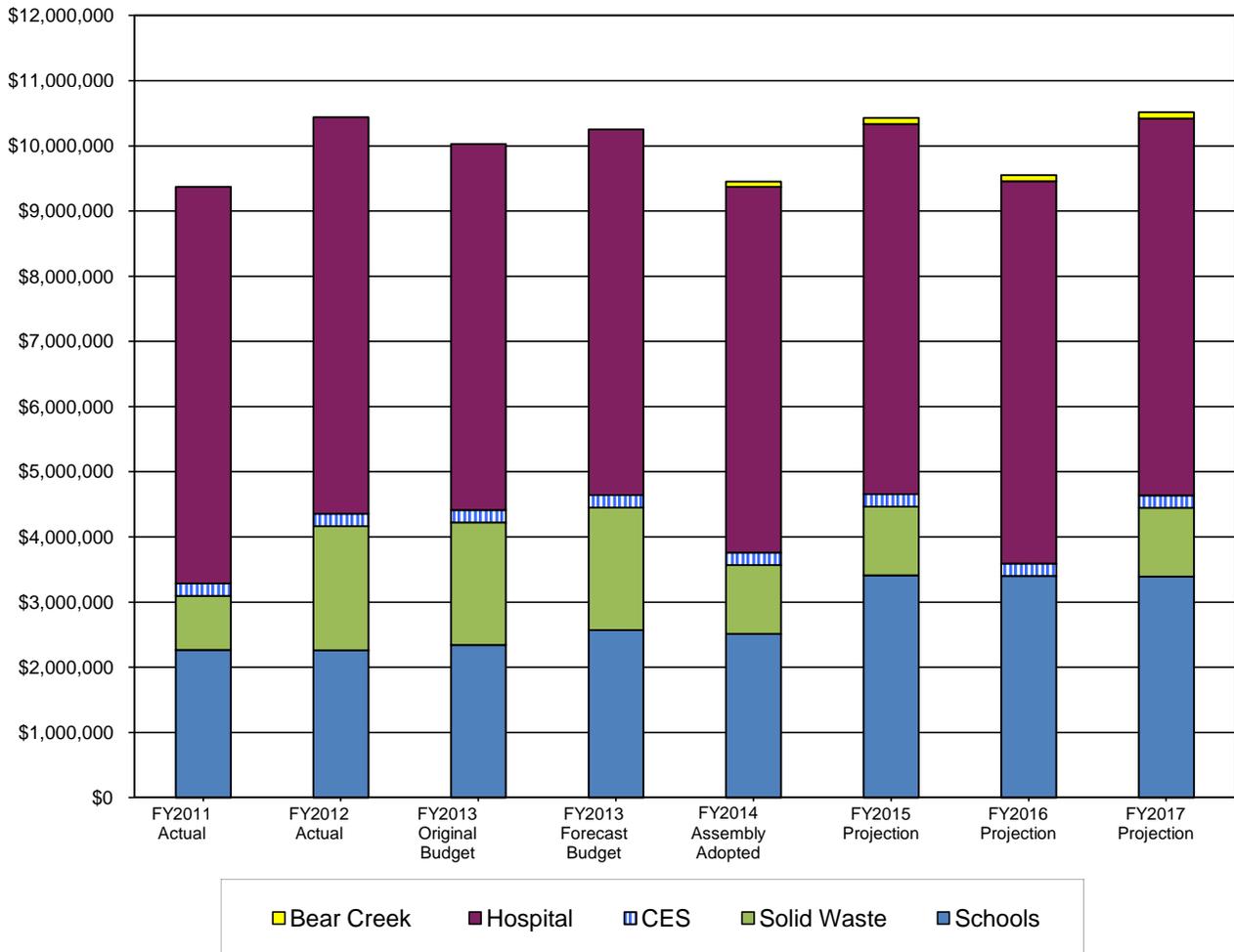
- 20 year bonds issued March 2013, for constructing and equipping a station in Bear Creek Fire Service Area in the amount of \$1,215,000. The outstanding balance as of July 1, 2013 is \$1,215,000.

Debt Service Funds - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues								
Federal Interest Subsidy	\$ -	\$ 404,197	\$ 350,894	\$ 350,894	\$ 315,441	\$ 338,508	\$ 329,860	\$ 319,449
Total Revenues	-	404,197	350,894	350,894	315,441	338,508	329,860	319,449
Operating Transfer From:								
General Fund	2,262,138	2,342,600	2,571,245	2,571,245	2,515,623	3,414,033	3,402,738	3,395,938
Special Revenue Fund	8,177,878	7,686,952	7,685,175	7,685,175	6,938,432	7,016,684	6,150,792	7,122,201
Total Operating Transfer	10,440,016	10,029,552	10,256,420	10,256,420	9,454,055	10,430,717	9,553,530	10,518,139
Total Revenue and Operating Transfers	10,440,016	10,433,749	10,607,314	10,607,314	9,769,496	10,769,225	9,883,390	10,837,588
Expenditures:								
Services	10,440,016	10,433,749	10,607,314	10,607,314	9,769,496	10,769,225	9,883,390	10,837,588
Total Expenditures	10,440,016	10,433,749	10,607,314	10,607,314	9,769,496	10,769,225	9,883,390	10,837,588
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements

FY2011 To FY2017



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2014 - FY2033

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019-2023	FY 2024-2028	FY 2029-2033	TOTAL
School Debt									
Principal	1,640,000	2,117,291	2,274,195	2,344,986	2,101,259	11,453,234	8,211,031	7,287,664	37,429,660
Interest	865,623	1,286,742	1,118,543	1,040,952	963,489	3,666,864	2,001,067	648,599	11,591,879
Total	\$2,505,623	\$3,404,033	\$3,392,738	\$3,385,938	\$3,064,748	\$15,120,098	\$10,212,098	\$7,936,263	\$49,021,539
Solid Waste Debt									
Principal	985,000	1,015,000	-	910,000	910,000	3,640,000	-	-	7,460,000
Interest	70,150	40,600	-	140,000	140,000	560,000	-	-	950,750
Total	\$1,055,150	\$1,055,600	\$0	\$1,050,000	\$1,050,000	\$4,200,000	\$0	\$0	\$8,410,750
Central Kenai Peninsula Hospital Service Area Debt									
Principal	2,225,000	2,235,000	2,340,000	2,445,000	2,570,000	14,880,000	3,435,000	-	30,130,000
Interest	1,396,100	1,287,725	1,185,050	1,077,125	951,750	2,748,875	85,875	-	8,732,500
Total	\$3,621,100	\$3,522,725	\$3,525,050	\$3,522,125	\$3,521,750	\$17,628,875	\$3,520,875	\$0	\$38,862,500
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,132,595	1,310,514	1,544,152	1,534,822	1,595,310	7,765,671	5,745,000	-	20,628,064
Interest	855,971	843,097	793,042	728,306	661,356	2,278,359	629,956	-	6,790,086
Total	\$1,988,566	\$2,153,611	\$2,337,194	\$2,263,128	\$2,256,666	\$10,044,030	\$6,374,956	\$0	\$27,418,150
Central Emergency Services Debt									
Principal	110,000	115,000	120,000	125,000	130,000	740,000	530,000	-	1,870,000
Interest	80,128	75,728	71,128	66,328	61,171	218,562	48,375	-	621,420
Total	\$190,128	\$190,728	\$191,128	\$191,328	\$191,171	\$958,562	\$578,375	\$0	\$2,491,420
Bear Creek Fire Service Area Public Safety Building Debt									
Principal	35,000	40,000	45,000	45,000	45,000	265,000	325,000	415,000	1,215,000
Interest	48,488	54,020	52,420	50,620	48,820	212,500	148,600	58,600	674,068
Total	\$83,488	\$94,020	\$97,420	\$95,620	\$93,820	\$477,500	\$473,600	\$473,600	\$1,889,068

**Kenai Peninsula Borough
Debt Service Fund
Budget Detail**

Acct	Description	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
308.79000	School Debt Service 2000 Issue	\$ 807,450	\$ -	\$ -	\$ -	\$ -	\$ -	-
308.79000	School Debt Service 2004 Issue	1,138,363	1,070,991	1,105,550	1,105,550	1,018,750	(86,800)	-7.85%
308.79000	School Debt Service 2007 Issue	316,325	316,725	311,825	311,825	314,538	2,713	0.87%
308.79000	School Debt Service 2011 Issue	-	954,884	1,143,870	1,143,870	1,172,335	28,465	2.49%
349.94910	Bond Issue Expense	-	-	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2003 Issue	831,438	831,125	829,000	829,000	-	(829,000)	-100.00%
340.32000	Solid Waste 2010 Issue	1,071,928	1,051,450	1,052,950	1,052,950	1,055,150	2,200	0.21%
342.51210	Bear Creek Debt Service Fund	-	-	-	-	83,488	83,488	-
358.51610	CES Debt Service Fund	192,078	191,378	190,378	190,378	190,128	(250)	-0.13%
360.81110	CPGH Debt Service 2004 Issue	3,757,188	3,639,911	3,625,975	3,625,975	3,621,100	(4,875)	-0.13%
361.81210	SPH Debt Service 2004 Issue	801,806	768,416	785,150	785,150	785,750	600	0.08%
361.81210	SPH Debt Service 2007 Issue	1,128,419	1,131,425	1,128,475	1,128,475	1,129,569	1,094	0.10%
361.81210	SPH CT Scanner	395,021	-	-	-	-	-	-
361.81210	SPH MRI Building	-	73,247	73,247	73,247	73,247	-	0.00%
Total Current Debt Service		\$ 10,440,016	\$ 10,029,552	\$ 10,256,420	\$ 10,256,420	\$ 9,454,055	\$ (802,365)	-7.82%

Summary of Bonded Debt By Issuance Date

	Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/13
School Bonds:							
	8/7/2003 *	14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	7,985,000
	1/31/2007	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	1,140,000
	12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	15,695,000
		<u>\$ 34,080,000</u>					<u>\$ 24,820,000</u>
Solid Waste Bonds:							
	5/22/2003	7,040,000		2.50 - 4.25	2003-2013	\$825,964 to \$831,438	-
	12/18/2009	4,780,000		2.00 - 4.00	2011-2015	\$1,051,450 to \$1,071,928	2,000,000
		<u>\$ 11,820,000</u>					<u>\$ 2,000,000</u>
Bear Creek Fire Service Area:							
	3/12/2013	<u>\$ 1,215,000</u>		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	<u>\$ 1,215,000</u>
Central Emergency Service Area:							
	6/21/2006	<u>\$ 2,500,000</u>		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	<u>\$ 1,870,000</u>
Central Kenai Peninsula Hospital Debt:							
	12/10/2003 *	<u>\$ 47,985,000</u>		2.50 - 5.00	2005-2024	\$3,520,000 to \$3,769,184	<u>\$ 30,130,000</u>
South Kenai Peninsula Hospital Debt:							
	9/30/2003 *	10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	6,710,000
	8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	12,020,000
		<u>\$ 24,845,000</u>					<u>\$ 18,730,000</u>

* Defeasance a portion of bond effective 9/15/2011.

This page intentionally left blank

Capital Projects Funds

<u>Capital Budgets</u>	<u>Page #</u>
Capital Improvement Program Description	315
Expenditure Summary FY2014-2018	316
Detail list of current year projects	317
Capital Improvement Program by function	
General Government Capital Projects Funds	
School Revenue Capital Projects Fund	323
Bond Funded Capital Projects Fund	324
General Government Capital Projects Fund	325
Resource Management Fund	325
Solid Waste Capital Project Fund	325
Service Area Capital Project Funds	
<u>Emergency Services, Service Areas</u>	
Nikiski Fire Service Area	326
Bear Creek Fire Service Area	327
Anchor Point Fire and Emergency Medical Service Area	328
Central Emergency Service Area	329
Kachemak Emergency Service Area	330
<u>Recreation</u>	
North Peninsula Recreation Service Area	331
<u>Road Service Area</u>	
Road Service Area	332
<u>Hospital Service Areas</u>	
Central Kenai Peninsula Hospital Service Area	333
South Kenai Peninsula Hospital Service Area	334
Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on all project with a cost of \$100,000 or more)	
Solid Waste Leachate Thermal Evaporator Unit	335
Solid Waste Rocky Ridge Landfill Cell Expansion	336
Nikiski Fire Cardiac Monitors/Defibrillators	337
Nanwalek School Propane Tank Separation and Re-piping Project	338
KPB Area-wide School Flooring Replacement Upgrades	339
KPB Area-wide School ADA Compliance Upgrades	340
KPB Area-wide School Lighting and Electrical Upgrades	341
KPB Area-wide School Generator & Associated Hardware Upgrades	342
KPB Area-wide School Asphalt and Sidewalk Repairs	343
KPB Area-wide School Door and Entry Upgrades	344
Road Service Area Capital Improvement Projects	345

This page intentionally left blank

Kenai Peninsula Borough

FY2014 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 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 five 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 2014 through 2018 and is on page 314. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 315. The fifth section consists of a detail five-year summary for each fund and starts on page 321.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of the capital project fund that has been set up to account for projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough
Capital Project Funds
Expenditure Summary
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
<u>General Government:</u>					
School Revenue	\$ 1,675,000	\$ 10,882,282	\$ 10,811,600	\$ 3,475,000	\$ 1,250,000
Bond Funded:					
* School Projects	2,000,000	8,000,000	6,866,500	-	-
Solid Waste	-	-	-	2,000,000	3,000,000
Central Emergency Services	-	-	-	-	6,000,000
General Government	75,000	5,970,000	-	-	-
Resource Management	-	250,000	-	2,282,000	-
Solid Waste	300,000	1,768,000	80,000	260,000	5,600,000
<u>Service Areas:</u>					
Nikiski Fire	300,000	500,000	200,000	100,000	600,000
Bear Creek	60,000	76,500	562,000	-	500,000
Anchor Point Fire and Emergency Medical	75,000	125,000	35,000	170,000	40,000
Central Emergency Services	130,000	210,000	160,000	310,000	1,362,000
Kachemak Emergency	116,000	1,750,000	1,200,000	550,000	500,000
North Peninsula Recreation	115,000	577,000	25,000	105,000	85,000
* Roads	4,375,055	6,443,434	2,726,756	1,921,507	1,756,769
* Central Kenai Peninsula Hospital	9,705,406	59,950,934	54,365,225	2,961,932	1,486,650
South Kenai Peninsula Hospital	1,446,243	1,454,913	2,519,000	1,095,000	25,995,000
Total Expenditures	<u>\$ 20,372,704</u>	<u>\$ 97,958,063</u>	<u>\$ 79,551,081</u>	<u>\$ 15,230,439</u>	<u>\$ 48,175,419</u>

* Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

**Kenai Peninsula Borough
Capital Project Funds
Detailed Project Descriptions**

School Revenue Capital Projects

Area-wide auditorium lighting upgrades (project cost \$75,000)

These funds will be used to upgrade existing theater and auditorium lighting and controls within the school district facilities. The current systems are old, outdated, and failing. Replacement parts are difficult to secure. Project #400.78050.14000.49999.

Area-wide flooring replacement upgrades (project cost \$175,000)

Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. FY14 projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.14755.49999.

Area-wide ADA upgrades (project cost \$250,000)

These funds will be used to upgrade various facilities to comply with ADA requirements. Project #400.78050.14782.49999.

Area-wide water quality improvements (project cost \$50,000)

Replacement of water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.14759.49999.

Area-wide asbestos removal and repair (project cost \$75,000)

These funds will be used to remove asbestos contained in flooring, building materials and insulation. Project #400.78050.14756.49999.

Area-wide electrical and lighting upgrades (project cost \$100,000)

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 #400.78050.14758.49999.

Area-wide playground upgrades (project cost \$75,000)

These funds will be used to remove old damaged wooden structures at schools and replace with new structures. Resilient material will also be added at various district schools with remaining funds as identified during site visits. Project #400.78050.14780.49999.

Area-wide HVAC upgrades and repairs (project cost \$75,000)

These funds will be used to replace and/or upgrade existing control systems, circulation pumps, hot water units and various HVAC devices to eliminate constant maintenance and to improve energy consumption at schools. These projects will reduce maintenance costs. Project #400.78050.14801.49999.

Area-wide locker replacement (project cost \$75,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. These projects have been identified and will be completed in FY14 and FY15. Project #400.78050.14855.49999.

Area-wide Fire Marshal/safety upgrades (project cost \$50,000)

These funds are needed to upgrade and replace antiquated and obsolete fire alarm systems and safety related devices throughout the district. This project will bring existing facilities into compliance with existing building codes. Project #400.78050.14856.49999.

Area-wide generator and associated hardware upgrades (project cost \$100,000)

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 #400.78050.14860.49999.

Nanwalek propane tank separation and re-piping (project cost \$150,000)

Replacement of the propane tank at Nanwalek for code compliance, increased capacity and safety. Project #400.71030.14704.49999.

Area-wide doors and entries (project cost \$100,000)

This is a multi-year project to replace deteriorated exterior doors and entries resulting in decreased energy costs and lower maintenance cost. Project # 400.78050.14728.49999.

Area-wide asphalt and sidewalk repair (project cost \$175,000)

Funds used to reseal, repair and/or replace asphalt parking lots and sidewalks at various schools district-wide. This project will extend the life of the current asphalt. If funds are not expended to fix the bus lands and parking areas soon, operating budget dollars will be needed to perform major maintenance repairs to the asphalt. Project # 400.78050.14802.49999.

Area-wide bleacher replacement (project cost \$50,000)

Replacement or refurbishment of gym bleachers. Many of the gym bleachers throughout the School District are quite old and require high levels of maintenance. This project is expected to reduce maintenance cost at various schools. Project # 400.78050.14727.49999.

Bat removal (project cost \$50,000)

Address bat infestation including repairs at various schools including North Star and Tustumena. Project # 400.78050.14BAT.49999.

Kenai Track Security/Asset Protection Project (project cost \$50,000)

This is funding necessary to comply with security/asset protection upgrades at the Kenai soccer field and track. Project # 400.73020.14SAF.49999.

General Government

Software Upgrade (project cost \$75,000)

Major upgrade of the Manatron assessing and tax billing system. Project # 407.19010.14MAN.49999.

Solid Waste

Dumpster replacement/recycle container replacement (project cost \$80,000)

Funds are needed to replace aging dumpsters and recycle containers. The newly constructed dumpsters will come equipped with bear resistant doors. This project is expected to have a positive impact on the operating budget by lowering the repair and maintenance cost needed to maintain an aging fleet of transfer dumpsters and recycle containers. Project #411.32122.14DMP.49999.

Leachate tank replacement (project cost \$50,000)

Replacement of 3,000 gallon steel tank with new stainless steel tank. This project is expected to have a positive impact on the capital budget by extending the life expectancy of a tank to 12 to 15 years. Project #411.32122.14TNK.49999.

Rocky Ridge landfill cell expansion (project cost \$170,000)

Expand the active landfill cell to meet the future waste management needs of the community for twelve (12) years. Project #411.32140.14RRL.49999.

Nikiski Fire Service Area

Emergency response vehicles (project cost \$100,000)

Replacement of two (2) 4 x4 pickup trucks used for day-to-day emergency response. The current vehicles have become unreliable due to mechanical issues. Replacement of these vehicles should result in lower maintenance cost. Project #441.51110.14411.48514 and 441.51110.14412.48514.

Cardiac monitors/defibrillators (project cost \$100,000)

Replacement of five (5) cardiac monitors that were purchased in 2003 allowing for improved efficiency and efficient treatment in the field. Project # 441.51110.14413.48515.

Training grounds design (project cost \$50,000)

Design documents for construction of training facility at Station #2 for conducting rescue/structural fire scenarios. Construction of the facility is estimated to be in the \$200,000 range and is planned for FY2015. Project # 441.51110.14414.49311.

Energy audit upgrades (project cost \$50,000)

First year of a three year project to implement/install recommendation from energy audit. Total cost of implementing all recommendation is \$140,000 with an estimated pay back of 11 years. Project # 441.51110.14415.49999.

Bear Creek Fire Service Area

Dispatch/Communication equipment (project cost \$25,000)

Replacement of legacy communication system with goal of transitioning to the Soldotna 911 Communication Center in FY2015. Project # 442.51210.14421.49999.

Engine Replacement (project cost \$35,000)

Replacement of engine on 30 year old surplus tanker extending the life of the vehicle for an additional ten years. Project # 442.51210.14422.48514.

Anchor Point Fire and Emergency Service Area

Cardiac monitors/defibrillators (project cost \$75,000)

Replacement of three (3) cardiac monitors that are over ten (10) years old and no longer reliable. New monitors would improve efficiency and provide more efficient treatment in the field. Project #444.51410.14441.48515.

Central Emergency Services

Interdepartmental teleconferencing project (project cost \$50,000)

Installation of SMART board or similar technology at all stations allowing for staff to remain at their station when departmental training or meetings are conducted. This should ensure a rapid response from each station when emergency responses are needed and decrease the number of training session needed. Project #443.51610.14461.49999.

K-Beach Station Boiler Replacement (project cost \$80,000)

Replace a 20-year old, low efficiency, heating boiler at the Sterling Fire Station with a high efficiency boiler as recommended by the KPB Service Area Energy Audit. The fire station should realize lower energy cost. Project #443.51610.14462.49999.

Kachemak Emergency Service Area

Station 1 repairs and upgrades (project cost \$36,000)

Repair drainage around, replace pad for backup generator, replace heating oil tank and pad and extend the rear sidewalk. Replacement of these items should improve fuel usage and eliminate further water damage to the station. Project #446.51810.14461.49999.

Jaws of Life rescue tool (project cost \$30,000)

Replacement of twenty five (25) years old jaws of life that is unreliable. Project #446.51810.14482.48515.

Self contained breathing apparatus (SCBA) (project cost \$50,000)

Purchase of 5 SCBA harnesses, ten (10) 45 minute SCBA bottles and various mask, voice amplifiers and related equipment to comply with NFPA standards. Project #446.51810.14483.48514.

North Peninsula Recreation Service Area

Maintenance utility vehicle (project cost \$20,000)

The maintenance utility vehicle will make maintenance operations more efficient for trails, grounds and landscaping Project #459.61110.14452.48310.

Intercom system (project cost \$95,000)

Replace current intercom system due serviceability issues and technology upgrades. A new system should stabilize repair and maintenance cost and provide for a better system in the event of an emergency. Project #459.61110.14451.48630.

Road Service Area

Basargin Road (project cost: \$600,875)

Upgrade existing road and address spring boils in roadway. Project # 434.33950.S8BAS.49999.

Kettle Road, Imperial Road and Jalapeno Street (project cost: \$390,195)

Upgrade existing roads to address drainage and ditching issues. Project # 434.33950.C1KET.49999.

Glacier Blue Street, Riverwind Drive, Vienna Court, Legends Circle, Crampon Court (project cost: \$411,125)

Upgrade existing roads to standards and correct re-occurring drainage problems.
Project # 434.33950.C3GLA.49999.

Nikolaevsk Road (project cost: \$368,000)

Upgrade existing road with suitable capping material and ditching to RSA-Standards.
Project # 434.33950.S4NIK.49999

Ashley Avenue and Elly Circle (project cost: \$99,044)

Upgrade existing roads to standards by capping, widening and ditching. Project # 434.33950.C3ASH.49999

Wilbur Avenue and Bear Road (project cost: \$457,125)

Upgrade existing road width and grade standards. Project # 434.33950.C1WIL.49999.

Lothrop Park Drive, Ivy Avenue and Bluff Drive (project cost: \$259,829)

This project will upgrade existing roads and enhance drainage. Project # 434.33950.W5LOT.49999.

Wildrose Lane (project cost: \$201,825)

Widen existing roads to improve drainage, ditching and road capping for additional elevation.
Project # 434.33950.N5WIL.49999.

Marhenke Street (project cost: \$200,043)

Upgrade and pave existing road. Project # 434.33950.N4MAR.49999

Tustamena Street, McKinley Avenue and Shemya Way (project cost: \$294,768)

Pave roads previously upgraded to road paving standards. Project # 434.33950.N3TUS.49999.

Spruce Avenue Paving (project cost: \$181,125)

Pave road previously upgraded to road paving standards. Project # 434.33950.C5SPR.49999

North Kobuk Street (project cost: \$104,621)

Pave road previously upgraded to road paving standards. Project # 434.33950.C5NKO.49999.

Winridge Avenue and Eagle Ridge Court (project cost: \$143,894)

Upgrade existing roads to standards, improve drainage, align roads to near centerline and add gravel over geotextile to reduce break-up problems. Project # 434.33950.W7WIN.49999.

Panorama Avenue, Melody Lane, Fisherman's Road, Rhine Road and Capryl Road (project cost: \$488,865)
Upgrade existing roads to standards by widening, improve drainage and cul-de-sac construction.
Project # 434.33950.N1PAN.49999.

South Kenai Peninsula Hospital Service Area

Ortho Basement Renovation (project cost \$175,000)

Renovation for medical clinic and office space. Presently, South Peninsula Hospital has no available office space for new doctors needed for the community. Project #491.81210.14SHB.49101.

Stereotactic Breast Biopsy Table (project cost \$166,710)

The stereotactic breast biopsy system is a prone breast biopsy table used for performing stereotactic breast biopsy allowing the radiologist to characterize and localize calcifications, masses and architectural distortion.
Project #491.81210.14SHC.48516.

OEC Super-C, C-Arm (project cost \$153,000)

The Super-C C arm is a mobile image intensifier consisting of two units, the X-ray generator and image system on a portable imaging system (C-arm) and the workstation unit used to store and manipulate the images. This C-arm is needed for the Orthopedic/Spine surgeon's back and neck surgeries. Project #491.81210.14SHD.48516.

Perinatal Data System (project cost \$135,414)

The OBIX – Perinatal Data System is a surveillance, archiving and intra-partum charting system that allows OB nursing staff to chart all facets of their OB patients.
Project #491.81210.14SHE.48516.

Security System Upgrade Phase 1 (project cost \$122,974)

Upgrade existing video surveillance system with 27 additional cameras, software licensing up to 56 cameras, 2 network storage servers with video storage capacity of up to 60 days. SPH is in need of improved security for patients and staff. Project #491.81210.14SHF.48522.

HMC Phone System Replacement (project cost \$75,000)

Replace outdated system and bring them onto SPH new phone system. Present system is 20 years old and unreliable. Project #491.81210.14SHG.48210.

Transfusion Medicine Management Software (project cost \$70,000)

Replace the current paper method of recording patient testing, quality control, and maintenance with an electronic transfusion medicine management module that can manage and track patients, specimens, orders, blood products, and accessories with a complete audit trail of all related activities allowing for improved patient safety and accuracy as well as employee efficiency. Project #491.81210.14SHH.48516.

Long Term Care Vinyl Flooring replacement (project cost \$64,413)

Replace vinyl flooring in the Long term care center is need of replacement. Project #491.81210.14SHJ.49101.

DocuShare (project cost \$60,000)

DocuShare enables teams to process numerous, complex workflows simultaneously. Hospital workforce can search, access, share and utilize large volumes of documents each day while time can be focused on clinical practice standards, information, quality, and growth-revenue data. This system will help organize numerous documents and reduces labor man hours. Project #491.81210.14SHK.48516.

Spo2Rt Bed System (project cost \$60,000)

Replacement of the two (2) ICU beds with newer equipment for improved patient safety and employee efficiency.
Project#491.81210.14SHL.48516.

HVAC Digital Zone Controls Retrofit (project cost \$57,000)

Provide new direct digital controls for various areas not currently hooked up to the existing Automated Logic WebCTRL system. This will include all design, database generation, programming, graphics, alarming, system start-up, checkout and operator training of new systems. Project #491.81210.14SHM.49101.

Long Term Care Carpet replacement (project cost \$52,432)

Replace carpeting in long term care area (LTC). LTC was renovated in 2012 and this is one of the last replacement items. Project #491.81210.14SHN.49101.

Phone System (project cost \$50,000)

Completion of phone system replacement project. \$300,000 was budgeted in FY13, the additional phones will allow for completion of the project. Project #491.81210.14SHP.48210.

Operating Room 2 Remodel (project cost \$50,000)

Complete remodel of Operating Room 2 – replace existing flooring and ceiling as well as ventilation of the OR; paint walls; install door to back hallway to meet new regulations and codes and to provide more clinical space. Project #491.81210.14SHQ.49101.

Cafeteria Island Salad & Soup Bar (project cost \$41,800)

Put in place a cafeteria island salad & soup bar for better client flow and staff efficiency. Project #491.81210.14SHR.49101.

Ultrasound Machine (project cost \$40,000)

Ultra Sound to be used in clinic for OB/GYN patients. New OB/GYN physician needs to be able to perform ultrasounds in the office. Project #491.81210.14SHS.48516.

Virtual Servers (project cost \$37,500)

Replace 8 physical servers with 2 virtual servers. IT upgrades and interfaces require greater server support. Project #491.81210.14SHV.48516.

Main Network Switch (project cost \$35,000)

Main network switch to increase bandwidth to accommodate the clustering of servers. Project #491.81210.14SHW.48516.

**School Revenue Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided					
Transfer From Other Funds	\$ 1,675,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
State Grants Revenue	-	9,632,282	9,561,600	2,225,000	-
Total Funds Provided	1,675,000	10,882,282	10,811,600	3,475,000	1,250,000
Funds Applied					
Generator and Associated Hardware Upgrades	100,000	100,000	100,000	100,000	100,000
HVAC/DDC Upgrades	75,000	75,000	100,000	100,000	150,000
Nanwalek Propane Tank Repairs	150,000	150,000	-	-	-
Areawide Playground Upgrades	75,000	75,000	100,000	150,000	100,000
Areawide Flooring Replacement/Upgrades	175,000	100,000	150,000	75,000	150,000
Areawide Electrical & Lighting Upgrades	100,000	100,000	100,000	100,000	100,000
Bat Removal	50,000	-	-	-	-
Areawide Locker Replacement	75,000	100,000	75,000	75,000	75,000
Areawide ADA Upgrades	250,000	-	100,000	75,000	75,000
Areawide Water Quality Upgrades	50,000	75,000	75,000	75,000	75,000
Areawide Fire System/Safety Upgrades	50,000	100,000	100,000	100,000	75,000
Areawide Portables & Outbuildings	-	100,000	-	100,000	-
Areawide Doors & Entries	100,000	100,000	150,000	100,000	150,000
Auditorium Lighting Upgrades	75,000	100,000	100,000	-	-
Areawide Asbestos Abatement	75,000	75,000	100,000	100,000	100,000
Kenai Track - Security/Asset Protection	50,000	-	-	-	-
Borough Tracks (G)	-	4,200,000	-	-	-
Security systems (G)	-	1,035,000	2,300,000	-	-
Direct Digital Control System Replacment (G)	-	2,500,000	2,000,000	-	-
Areawide Window Replacement (G)	-	1,797,282	-	-	-
Asphalt/Sidewalk/Curb Repairs (G)	175,000	100,000	1,561,600	100,000	100,000
Bleacher Replacement (G)	50,000	-	750,000	-	-
Teacher Housing @ Remotes Sites (G)	-	-	750,000	-	-
Ninilchik Bus Lanes (G)	-	-	-	75,000	-
Homer Middle School Drainage (G)	-	-	-	250,000	-
Homer Middle School Drainage (G)	-	-	-	900,000	-
Kenai Middle School Asbestos Removal (G)	-	-	2,200,000	-	-
Kenai Middle School Office Security Upgrades (G)	-	-	-	1,000,000	-
Total Funds Applied	1,675,000	10,882,282	10,811,600	3,475,000	1,250,000
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	8,044	8,044	8,044	8,044	8,044
Ending Fund Balance	\$ 8,044	\$ 8,044	\$ 8,044	\$ 8,044	\$ 8,044

(G) Grant funded (only pertains to FY15-FY18 projects)

**Bond Funded Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided:					
School Improvement Bonds	\$ 16,866,500	\$ -	\$ -	\$ -	\$ -
Solid Waste, New Cell Development	-	-	-	5,000,000	-
Central Emergency Services SA Bonds	-	-	-	-	6,000,000
Total Proceeds From Debt Issuance	16,866,500	-	-	5,000,000	6,000,000
Other Sources	-	-	-	-	-
Total Funds Provided	16,866,500	-	-	5,000,000	6,000,000
Funds Applied:					
Current and Future Year Designations:					
School Bond Projects	2,000,000	8,000,000	6,866,500	-	-
Solid Waste	-	-	-	2,000,000	3,000,000
Central Emergency Services	-	-	-	-	6,000,000
Total Current & Future Year Designations	2,000,000	8,000,000	6,866,500	2,000,000	9,000,000
Net Results From Operations	14,866,500	(8,000,000)	(6,866,500)	3,000,000	(3,000,000)
Beginning Fund Balance					
School Improvement Bonds	-	14,866,500	6,866,500	-	-
Solid Waste Bonds	-	-	-	-	3,000,000
Central Emergency Services	-	-	-	-	-
Total Beginning Fund Balance	-	14,866,500	6,866,500	-	3,000,000
Ending Fund Balance					
School Improvement Bonds	14,866,500	6,866,500	-	-	-
Solid Waste Bonds	-	-	-	3,000,000	-
Central Emergency Services	-	-	-	-	-
Total Ending Fund Balance	\$ 14,866,500	\$ 6,866,500	\$ -	\$ 3,000,000	\$ -

NOTE: Projects shown on this page require a separate ordinance. Projected expenditures for FY2014 is for information only.

General Government Capital Projects Funds
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided:					
Transfer From Other Funds:					
General government	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
General government - Resource Management	-	250,000	-	-	-
Solid waste	300,000	80,000	80,000	260,000	-
Total Transfer From Other Funds	550,000	330,000	330,000	510,000	-
Grant Revenue/Debt Issuance:					
General Government	-	5,970,000	-	-	-
General government - Resource Planning	-	-	-	2,282,000	-
Solid waste	-	1,688,000	-	-	5,600,000
Total Funds Provided	550,000	7,988,000	330,000	2,792,000	5,600,000
Funds Applied:					
General Government Capital Project Fund					
Software Upgrade	75,000	-	-	-	-
HVAC/Fire Alarm/Sprinkler	-	5,970,000	-	-	-
Total General Government	75,000	5,970,000	-	-	-
Resource Management Capital Project Fund					
West Side Development	-	250,000	-	-	-
River Center Expansion (G)	-	-	-	2,282,000	-
Total Resource management	-	250,000	-	2,282,000	-
Solid Waste Capital Project Fund					
Dumpster/Recycle Container Replacement	80,000	80,000	-	-	-
CPL Landfill Leachate Thermal Evaporation Unit	-	-	-	-	-
CPL Leachate Tank Replacement	50,000	-	-	-	-
Rocky Ridge Landfill Cell Expansion	170,000	-	-	-	-
CPL Equipment Maintenance Building (G)	-	1,688,000	-	-	-
CPL Gas Collection Design	-	-	80,000	-	-
CPL Cell Three Design	-	-	-	260,000	-
CPL Cell Three Construction	-	-	-	-	5,000,000
CPL Gas Collection & Flare System	-	-	-	-	600,000
Total Solid Waste	300,000	1,768,000	80,000	260,000	5,600,000
Total Funds Applied	375,000	7,988,000	80,000	2,542,000	5,600,000
Net Results From Operations	175,000	-	250,000	250,000	-
Beginning Fund Balance					
General Government	396,811	571,811	571,811	821,811	1,071,811
Resource Management	38,132	38,132	38,132	38,132	38,132
Solid Waste	9,373	9,373	9,373	9,373	9,373
Total Beginning Fund Balance	444,316	619,316	619,316	869,316	1,119,316
Ending Fund Balance					
General Government	571,811	571,811	821,811	1,071,811	1,071,811
Resource Management	38,132	38,132	38,132	38,132	38,132
Solid Waste	9,373	9,373	9,373	9,373	9,373
Total Ending Fund Balance	\$ 619,316	\$ 619,316	\$ 869,316	\$ 1,119,316	\$ 1,119,316

(G) Grant funded

**Nikiski Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided					
Interest Revenue	\$ 32,063	\$ 29,516	\$ 19,373	\$ 20,099	\$ 24,603
Operating Transfers In	200,000	200,000	200,000	200,000	200,000
Grant Revenue	-	-	-	-	-
Proceeds from Debt Issuance	-	-	-	-	-
Total Funds Provided	232,063	229,516	219,373	220,099	224,603
Funds Applied					
Unit #2 Response Truck (2004)	50,000	-	-	-	-
Unit #1 Response Truck (2001)	50,000	-	-	-	-
Cardiac Defibrillators (5)	100,000	-	-	-	-
Station #1 Repairs / Energy Upgrades	50,000	50,000	100,000	-	-
Station #2 Training Grounds	50,000	200,000	-	-	-
Unit #3 Mechanic Truck (2000)	-	50,000	-	-	-
Medic #1 Ambulance (2003)	-	200,000	-	-	-
Hose Replacement	-	-	50,000	-	-
Unit #4 Training (2003)	-	-	50,000	-	-
Station #2 Unit #5 Plow Truck (2000)	-	-	-	50,000	-
C-2 Response Truck (2005)	-	-	-	50,000	-
AirPack Replacements	-	-	-	-	100,000
Station #1 Roof Replacement	-	-	-	-	500,000
Total Funds Applied	300,000	500,000	200,000	100,000	600,000
Total Funds Applied	300,000	500,000	200,000	100,000	600,000
Net Results From Operations	(67,937)	(270,484)	19,373	120,099	(375,397)
Beginning Fund Balance	855,025	787,088	516,604	535,977	656,076
Ending Fund Balance	\$ 787,088	\$ 516,604	\$ 535,977	\$ 656,076	\$ 280,679

**Bear Creek Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 6,132	\$ 4,498	\$ 8,128	\$ 3,916	\$ 6,254
Operating Transfers In	100,000	100,000	100,000	100,000	100,000
Grant Revenue-Interface Unit/Mini Pumper	-	-	400,000	-	-
Grant Revenue	-	-	-	-	300,000
Total Funds Provided	106,132	104,498	508,128	103,916	406,254
<u>Funds Applied</u>					
Interface Unit Matching Funds (\$150,000)	-	-	550,000	-	-
Dispatch/Communications Projects	25,000	41,500	-	-	-
Eng CES Tanker	35,000	-	-	-	-
Replace Snow Machine	-	-	12,000	-	-
Replace Breathing Air Compressor	-	35,000	-	-	-
Replacement air packs	-	-	-	-	100,000
Replace Tanker 125	-	-	-	-	400,000
Total Funds Applied	60,000	76,500	562,000	-	500,000
Net Results From Operations	46,132	27,998	(53,872)	103,916	(93,746)
Beginning Fund Balance	153,797	199,929	227,927	174,055	277,971
Ending Fund Balance	\$ 199,929	\$ 227,927	\$ 174,055	\$ 277,971	\$ 184,225

Anchor Point Fire and Emergency Service Area Capital Project Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
<u>Funds Provided</u>					
Interest Revenue	\$ 637	\$ 651	\$ 2,915	\$ 3,881	\$ 1,831
Operating Transfers In	75,000	75,000	75,000	75,000	100,000
Grant Revenue/Other Funds	-	150,000	-	-	-
Total Funds Provided	<u>75,637</u>	<u>225,651</u>	<u>77,915</u>	<u>78,881</u>	<u>101,831</u>
<u>Funds Applied</u>					
Cardiac Monitors	75,000	-	-	-	-
Replace Brush 47	-	125,000	-	-	-
Replace Rescue 53	-	-	-	170,000	-
Replace Utility 58	-	-	35,000	-	-
SCBA Replacements	-	-	-	-	40,000
Total Funds Applied	<u>75,000</u>	<u>125,000</u>	<u>35,000</u>	<u>170,000</u>	<u>40,000</u>
Net Results From Operations	637	100,651	42,915	(91,119)	61,831
Beginning Fund Balance	<u>28,289</u>	<u>28,926</u>	<u>129,576</u>	<u>172,492</u>	<u>81,373</u>
Ending Fund Balance	<u>\$ 28,926</u>	<u>\$ 129,576</u>	<u>\$ 172,492</u>	<u>\$ 81,373</u>	<u>\$ 143,204</u>

Central Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018

	FY2014				
	Assembly	FY2015	FY2016	FY2017	FY2018
	Adopted	Projected	Projected	Projected	Projected
Funds Provided:					
Interest Revenue	\$ 6,500	\$ 5,893	\$ 7,613	\$ 11,274	\$ 9,447
Transfers From Other Funds	250,000	250,000	250,000	250,000	250,000
Grant Revenue	-	-	-	-	1,200,000
Total Funds Provided	<u>256,500</u>	<u>255,893</u>	<u>257,613</u>	<u>261,274</u>	<u>1,459,447</u>
Funds Applied:					
SMART Board Training Technology (Sta. 1,3,4,5 & 6)	50,000	-	-	-	-
Station 4 boiler replacement	80,000	-	-	-	-
Replace 906 (Fire Marshal vehicle) (New 2000)	-	50,000	-	-	-
Replace 991 (Station 1 utility) (New 2008)	-	60,000	-	-	-
Replace Medic 1 (New 2008)	-	100,000	-	-	-
Replace 994 (Station 4 utility) (New 1998)	-	-	60,000	-	-
Replace Medic 3 (New 2008)	-	-	100,000	-	-
Replace 902 (Chiefs vehicle) (New 2004)	-	-	-	50,000	-
Replace 993 (Station 3 utility) (New 2001)	-	-	-	60,000	-
Replace Medic 5 (New 2010)	-	-	-	100,000	-
Station 3 roof replacement	-	-	-	100,000	-
Replace 996 (Station 6 utility) (New 2011)	-	-	-	-	62,000
Replace Aerial Apparatus (Soldotna) (New 1998)	-	-	-	-	1,200,000
Replace Medic 2 (New 2002)	-	-	-	-	100,000
Total Funds Applied	<u>130,000</u>	<u>210,000</u>	<u>160,000</u>	<u>310,000</u>	<u>1,362,000</u>
Net Results From Operations	126,500	45,893	97,613	(48,726)	97,447
Beginning Fund Balance	30,634	157,134	203,027	300,640	251,914
Ending Fund Balance	<u>\$ 157,134</u>	<u>\$ 203,027</u>	<u>\$ 300,640</u>	<u>\$ 251,914</u>	<u>\$ 349,361</u>

**Kachemak Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 2,889	\$ 1,469	\$ 377	\$ 2,636	\$ 4,945
Operating Transfers In	50,000	100,000	100,000	100,000	100,000
Other Revenue Sources Grants/Bonds	-	1,600,000	1,200,000	550,000	500,000
Total Funds Provided	52,889	1,701,469	1,300,377	652,636	604,945
<u>Funds Applied:</u>					
Station 1 Repairs/Upgrades	50,000	-	-	-	-
Rescue Tool	30,000	-	-	-	-
SCBA	36,000	-	-	-	-
Quint	-	800,000	-	-	-
Custom Tanker/Pumper	-	-	-	-	500,000
Air/Rehab/Rescue/Lighting	-	500,000	-	550,000	-
Diamond Ridge Phase II	-	-	600,000	-	-
Class A Custom Pumper	-	-	600,000	-	-
Custom Tanker	-	450,000	-	-	-
Total Funds Applied	116,000	1,750,000	1,200,000	550,000	500,000
Net Results from Operations	(63,111)	(48,531)	100,377	102,636	104,945
Beginning Fund Balance	128,413	65,302	16,772	117,149	219,785
Ending Fund Balance	\$ 65,302	\$ 16,772	\$ 117,149	\$ 219,785	\$ 324,730

**North Peninsula Recreation Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided					
Interest Revenue	\$ 12,324	\$ 14,944	\$ 10,592	\$ 9,410	\$ 9,392
Transfer From Other Funds	50,000	50,000	75,000	100,000	100,000
Grants	-	475,000	-	-	-
Total Funds Provided	62,324	539,944	85,592	109,410	109,392
Funds Applied					
Pool Emergency Intercom Replacement	95,000	-	-	-	-
Utility Vehicle for Maint./Landscaping	20,000	-	-	-	-
Ice Rink and Gym Lighting Replacement	-	315,000	-	-	-
Pool Tile Flooring/Drains	-	262,000	-	-	-
CHP Study for Nikiski Pool	-	-	25,000	-	-
Pool Fresh Water Tank Refurbish	-	-	-	105,000	-
Replace Pool Pumps	-	-	-	-	85,000
Total Funds Applied	115,000	577,000	25,000	105,000	85,000
Net Results From Operations	(52,676)	(37,056)	60,592	4,410	24,392
Beginning Fund Balance	398,227	345,551	308,495	369,087	373,497
Ending Fund Balance	\$ 345,551	\$ 308,495	\$ 369,087	\$ 373,497	\$ 397,889

**Road Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2018**

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided					
Interest Revenue	\$ 37,500	\$ 37,500	\$ 52,500	\$ 52,500	\$ 52,500
Operating Transfers In	-	-	-	1,850,000	1,850,000
State Grant/Bond Revenue	-	2,500,000	-	-	-
Total-Funds Provided	37,500	2,537,500	52,500	1,902,500	1,902,500
Funds Applied					
District & Project					
S Basargin Road	600,875	-	-	-	-
C Kettle Rd., Imperial Rd., Jalapeno St.	390,195	-	-	-	-
C Glacier Blue, Riverwind, Vienna, Legends, Crampon	411,125	-	-	-	-
S Nikolaevsk Road	368,000	-	-	-	-
C Ashley Avenue, Elly Circle	99,044	-	-	-	-
C Wilbur Ave., Bear Rd.	457,125	-	-	-	-
W Lothrop Park Dr., Ivy Ave., Bluff Dr.	433,550	-	-	-	-
W Wildrose Ln.	201,825	-	-	-	-
N Marhenke Street - Paving	200,043	-	-	-	-
N Tustamena St., McKinley Ave., Shemya Way - Paving	294,768	-	-	-	-
C Spruce Avenue - Paving	181,125	-	-	-	-
C North Kobuk Street - Paving	104,621	-	-	-	-
W Winridge Ave., Eagle Ridge Ct.	143,894	-	-	-	-
N Panorama, Melody, Fishermans, Rhine Rd., Capryl Rd.	488,865	-	-	-	-
S Tall Tree Bridge Replacement	-	2,500,000	-	-	-
C Jim Ave., Elva, Roy, Lee, Marilee, Barbara, Greatland	-	784,875	-	-	-
N Kotsina St.	-	89,700	-	-	-
E Forest Road Bridge	-	200,000	-	-	-
S Brenmark Rd., Shelby Kay St.	-	517,224	-	-	-
W Elaine Avenue	-	183,138	-	-	-
N Diamond Street	-	254,150	-	-	-
N McGahan Drive -Re-paving	-	195,960	-	-	-
N Ellen Street -Upgrade & Paving	-	122,475	-	-	-
W Roxi Street, Whitlock Avenue	-	104,650	-	-	-
N Milky Way St.	-	306,475	-	-	-
S Rose Ave., Baseball St.	-	179,400	-	-	-
C Seculsion St., Robin Ave., Lourdes Ave., Robert Ave.	-	690,316	-	-	-
W Discovery Drive	-	315,071	-	-	-
S Corabin Rd., Louis Huber Ave.	-	-	381,800	-	-
W KB Dr. & Bye Way - Paving	-	-	328,038	-	-
S Rucksack Dr., Manor Rd., Bidarki Dr., Bridger Rd.	-	-	634,800	-	-
C Oehler Rd., Airport Heights St.	-	-	413,368	-	-
N Bastien Dr.	-	-	463,450	-	-
E Lost Creek Bridge Decking	-	-	250,000	-	-
S Waterman Rd.	-	-	255,300	-	-
W Hook Cr. , Log Ave.	-	-	-	205,563	-
C Moose River, River Ridge, Entrance, Pederson, Benedict	-	-	-	990,438	-
W Greenfield Dr., Newbury Ave., Stardust St.	-	-	-	252,281	-
W Divine Ct., Estate Ct., St. Joseph St., Rustic Ave.	-	-	-	473,225	-
C Parkway, Delta, Sunrise, Pero, N. Lights, Suthard	-	-	-	-	614,819
C Poachers Cove, Greenridge St., Joplin, Amiyung	-	-	-	-	448,500
N Sunflower Street - Paving	-	-	-	-	463,450
S Neolan Dr., Wyoh Way, Langhus Dr.	-	-	-	-	230,000
Total Funds Applied	4,375,055	6,443,434	2,726,756	1,921,507	1,756,769
Net Results From Operations	(4,337,555)	(3,905,934)	(2,674,256)	(19,007)	145,731
Beginning Fund Balance	11,105,788	6,768,233	2,862,299	188,043	169,036
Ending Fund Balance	\$ 6,768,233	\$ 2,862,299	\$ 188,043	\$ 169,036	\$ 314,767
(1) Estimated project engineering cost	\$ 450,000	\$ 350,000	\$ 250,000	\$ 150,000	\$ 150,000

Districts: C - Central; N - North; S - South; W - West; E - East

(1) Only the preliminary estimated cost of the project engineering is authorized for expenditure without further authorization by the assembly. A resolution is required to award the project.

Central Kenai Peninsula Hospital Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018

	FY2014 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided					
Grants/other financing	9,705,406	59,950,934	54,365,225	2,961,932	1,486,650
Total Funds Provided	9,705,406	59,950,934	54,365,225	2,961,932	1,486,650
Funds Applied					
OR Suites 1-3 Over Haul - Linvatec	900,000	-	-	-	-
Imaging Expansion Phase II-A	3,000,000	-	-	-	-
OB Renovation	1,600,000	-	-	-	-
Medseek Patient Portal	475,000	-	-	-	-
Steam/Pre-Vac Autoclave	334,000	-	-	-	-
Microsoft Office Upgrade	327,108	-	-	-	-
Information Systems Replacement (End of Life/End o	616,288	520,000	540,800	562,432	-
Laboratory Cell Counter with Backup Capacity	321,760	-	-	-	-
Parking Area Expansion - Addition of 40 Parking Stall	581,250	-	-	-	-
Loading Dock Project - Expand Loading Dock	250,000	-	-	-	-
Behavioral Health Relocation	750,000	-	-	-	-
Mundell Building Renovation - Physicain Office	250,000	-	-	-	-
Kenai Health Center Imaging Relocation	300,000	-	-	-	-
Heritage Place Window Replacement	-	350,000	-	-	-
Endo/GI Rooms - MOB	-	600,000	-	-	-
CT Scanner	-	770,000	-	-	-
eCW System Replacement	-	468,750	-	-	-
Heritage Place Expansion	-	11,480,934	-	-	-
Meditech Upgrade	-	4,000,000	-	-	-
Air Handling and Chilled Water Equipment	-	971,250	-	499,500	-
Boiler/Biohazardous waste building	-	890,000	-	-	-
Nuclear Medicine	-	500,000	-	-	-
Medical Office Building	-	37,500,000	-	-	-
Information Systems Relocation	-	900,000	-	-	-
Imaging Expansion Phase II-B	-	1,000,000	-	-	-
Imaging Expansion Phase III	-	-	900,000	-	-
MRI Replacement	-	-	2,000,000	-	-
Registration Remodel	-	-	800,000	-	-
Chiller	-	-	226,750	-	-
Phase VI - Hospital Expansion - Tower	-	-	49,897,675	-	-
Imaging Expansion Phase IV	-	-	-	900,000	-
Diagnostic Ultrasound Systems (2)	-	-	-	750,000	-
Neurology Equipment	-	-	-	250,000	-
Furniture	-	-	-	-	800,000
Plumbing Upgrades	-	-	-	-	386,650
Windows	-	-	-	-	300,000
Total Funds Applied	9,705,406	59,950,934	54,365,225	2,961,932	1,486,650
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	86,012	86,012	86,012	86,012	86,012
Ending Fund Balance	\$ 86,012	\$ 86,012	\$ 86,012	\$ 86,012	\$ 86,012

The above 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.

South Kenai Peninsula Hospital Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2014 Through 2018

	FY2014 Assembly Adopted	FY2015 Projected	FY2016 Projected	FY2017 Projected	FY2018 Projected
Funds Provided					
Interest Revenue	\$ 1,000	\$ 1,000	\$ 1,000	\$ 7,500	\$ 10,000
Transfer From Other Funds	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Debt financing/Lease Purchasing	-	-	1,100,000	-	25,000,000
Total Funds Provided	1,451,000	1,451,000	2,551,000	1,457,500	26,460,000
Funds Applied					
Various Equipment	-	200,000	200,000	500,000	500,000
Ortho Basement Renovation	175,000	-	-	-	-
Stereotactic Breast Biopsy Table	166,710	-	-	-	-
OEC Super-C C-Arm	153,000	-	-	-	-
Perinatal Data System	135,414	-	-	-	-
Security System Upgrade	122,974	-	-	-	-
HMC Phone System Replacement	75,000	-	-	-	-
Transfusion/Inventory □Blood Bank Module	70,000	-	-	-	-
Long Term Care Vinyl Flooring replacement	64,413	-	-	-	-
Docushare	60,000	-	-	-	-
Spo2Rt Bed System	60,000	-	-	-	-
HVAC Digital Zone Controls Retrofit	57,000	-	-	-	-
Long Term Care Carpet replacement	52,432	-	-	-	-
Replace remaining SPH phones with new	50,000	-	-	-	-
OR 2 Revamp	50,000	-	-	-	-
Cafeteria Island Salad & Soup Bar	41,800	-	-	-	-
Ultrasound Machine	40,000	-	-	-	-
Virtual machines	37,500	-	-	-	-
Main Network Switch	35,000	-	-	-	-
Digital X-ray unit HMC	-	200,000	-	-	-
Security System Upgrades	-	110,000	-	-	-
17 x 17 Digital Detector	-	110,000	-	-	-
Paving unfinished parking lots	-	103,000	-	-	-
Cardiac monitoring system	-	100,000	-	-	-
Trash compactor/Bailer	-	90,000	-	-	-
Mid-range tractor snow removal system	-	85,800	-	-	-
Ceiling Lifts	-	75,000	-	-	-
MRI Compatible Vital Signs Monitor	-	63,000	-	-	-
Upgrade anesthesia software	-	56,113	-	-	-
Refrigerator/Freezer	-	55,000	-	-	-
Update Building Controls - Air Return Fan	-	50,000	-	-	-
MRI software for metal implants	-	45,000	-	-	-
IU22 Systems software/hardware upgrade	-	42,000	-	-	-
Server Replacements	-	35,000	-	-	-
Administrator Vehicle	-	35,000	-	-	-
CT Scanner	-	-	1,100,000	-	-
Fire panel replacement	-	-	360,000	-	-
Kitchen Remodel	-	-	244,000	-	-
CT dose reduction software	-	-	160,000	-	-
Anesthesia Machine	-	-	120,000	-	-
Information System Upgrades	-	-	75,000	-	-
Ceiling Lifts	-	-	75,000	-	-
MRI Body Coil	-	-	60,000	-	-
Re-Roof Cedar House	-	-	50,000	-	-
Colonoscope	-	-	45,000	-	-
Modular Filing system	-	-	30,000	-	-
Ultrasound Unit	-	-	-	260,000	-
Patient beds	-	-	-	50,000	-
Phaco Emulsifier	-	-	-	75,000	-
Information System Upgrades	-	-	-	75,000	-
Ceiling lifts	-	-	-	50,000	-
PACS archive and disaster recovery servers	-	-	-	45,000	-
Autoclave	-	-	-	40,000	-
Medical Office Building	-	-	-	-	25,000,000
New Flouro Room	-	-	-	-	250,000
Anesthesia Machine	-	-	-	-	120,000
Information System Upgrades	-	-	-	-	75,000
Gastroscope	-	-	-	-	50,000
Total Funds Applied	1,446,243	1,454,913	2,519,000	1,095,000	25,995,000
Net Results From Operations	4,757	(3,913)	32,000	362,500	465,000
Beginning Fund Balance	60,740	65,497	61,584	93,584	456,084
Ending Fund Balance	\$ 65,497	\$ 61,584	\$ 93,584	\$ 456,084	\$ 921,084

Capital Improvement Project

Project Name	Leachate Thermal Evaporation Unit	
Priority	High	
Department - Service Area	Solid Waste - Central Peninsula Landfill	
Total Funding	\$3,772,619	
Project Manager	Jack Maryott	
Project Location	Central Peninsula Landfill	
Funding Source	Grant and Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)	\$ 300,000					\$ 300,000
Construction/Equipment	\$ 3,472,619					\$ 3,472,619
Other (Specify)						
Total	\$ 3,772,619	0	0	0	0	\$ 3,772,619

Description (Justification and Explanation)

The Kenai Peninsula Borough Solid Waste Department needs to install a thermal evaporation unit to manage Leachate at the Central Peninsula Landfill (CPL). The CPL is a Class 1 landfill under the AK Department of Environment Conservation Solid Waste Regulations (18 Alaska Administrative Code, Chapter 60). The CPL has been designated by the borough as its regional landfill, providing services to all municipalities (Homer in fall 2013) and the unincorporated communities located on the borough road system. The CPL manages 98 percent of the municipal solid waste generated in the borough. In FY2012, the borough assembly provided funding in the amount of \$150,000 to support a Leachate management study. The purpose of the study was to determine the best option for long term Leachate management at the CPL. Five options were presented, (1) Thermal evaporation of Leachate; (2) Leachate pre-treatment and haul to the City of Kenai Waste Water Treatment Plant (WWTP); (3) Leachate pre-treatment followed by discharge to engineered wetland; (4) Leachate full-treatment for discharge to local receiver (Kenai River); (5) Haul Leachate to Anchorage Waste Water Utility. The thermal evaporation unit was ranked and selected as the preferred option for long-term Leachate management as well as the most cost effective for long term at CPL. One primary benefit is that the thermal evaporator will keep the Leachate entirely out of the aquatic environment. This is a proven and reliable technology, and once the landfill matures, the borough can utilize the landfill gas as an alternative fuel source. This option is sized to meet the Leachate management needs of the full build-out, five-cell landfill. **The State of Alaska during the FY2014 legislative session approved funding for the capital project in the amount of \$3,472,619 (subject to governor approval); and local funds were previously appropriated for design in the amount of \$300,000.**

Impact on Annual Operating Budget

Personnel		The project is expected to increase the operating budget primarily due to the demand for natural gas as a fuel source. It is expected in the next 5 to 7 years that the landfill will be generating enough landfill gas to subsidize the use of natural gas as a fuel source. The FY2014 operational budget for Solid Waste includes \$69,470 for operations. Subsequent years operating expenditures are projected to increase to \$90,000 for annual operations of the evaporator unit.
Operating	\$ 69,470	
Capital Outlay		
Other		
Total	\$ 69,470	

Capital Improvement Project

Project Name	Rocky Ridge Landfill Cell Expansion
Priority	High
Department - Service Area	Solid Waste -
Total Funding	\$170,000
Project Manager	Lanie Hughes
Project Location	Rocky Ridge Landfill - Seldovia
Funding Source	Local



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)	\$ 50,000					\$ 50,000
Construction/Equipment	\$ 120,000					\$ 120,000
Other (Specify)						
Total	\$ 170,000	0	0	0	0	\$ 170,000

Description (Justification and Explanation)

The Kenai Peninsula Borough Solid Waste Department needs to expand the landfill footprint to accommodate future waste disposal in the Seldovia community. This expansion project is anticipated to provide an additional 12-15 years of airspace and cover material for waste management.

Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase one the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	Cardiac Monitors/Defibrillators	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$100,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000					\$ 100,000
Other (Specify)						
Total	\$ 100,000	\$ -	0	0	0	\$ 100,000

Description (Justification and Explanation)

This project is intended to replace cardiac monitors that were purchased in 2003. The monitors are the main tool used by Paramedic's and EMT's on all advanced life support emergency calls. Over the last 10 years emergency medical procedures have improved. The new cardiac monitors will allow medical personnel to use the Auto-pulse machines more efficiently, by using see through CPR capabilities, thus providing patients more efficient treatment in the field. The new monitors are light weight, have longer lasting batteries, and provide more detailed information for medics to use for diagnosing patients medical issues.

Impact on Annual Operating Budget

Personnel	\$ -	The purchase of the cardiac monitors is one-time capital project expenditure from the FY 2014 budget, with annual preventative maintenance costs (\$1500 per monitor) that are included in the department's annual operating budget.
Operating	\$ 4,500	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 4,500	

Capital Improvement Project

Project Name	Nanwalek Propane Tank Separation and Repiping	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$400,000	
Project Manager	Scott Griebel	
Project Location	Nanwalek School	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ 150,000				\$ 300,000
Other (Specify)						
Total	\$ 150,000	\$ 150,000	0	0	0	\$ 300,000

Description (Justification and Explanation)

The Nanwalek school propane tank farm as situated does not meet code requirements. In addition, the tanks are deteriorating due to exposure to the marine environment. Replacement of the propane tanks at Nanwalek school is needed to meet code compliance as well as increase capacity and safety. The Maintenance department and school district met with Capital Projects department to develop options for the project. It was decided that the most viable option is to acquire and retrofit two DOT trailer mounted tanks, and refurbish the 3,500 gallon tanks at the site, and spread tanks to a distance allowable by code. Local funds were previously appropriated in FY2013 in the amount of \$100,000 for the project. A portion of these funds have been used for a stop gap measure to replace failed tanks to get through the winter of 2013. The project is scheduled for three years to allow time for phased construction.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have a financial impact on the operating budget in subsequent budget years. The project goal is to resolve the code, corrosion and farm capacity issues that are present. Once completed, there will be an improved storage facility.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

Capital Improvement Project

Project Name	School Flooring Replacement Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	\$175,000 (FY2014)
Project Manager	Scott Griebel
Project Location	KPB schools - areawide
Funding Source	Local



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 175,000	\$ 100,000	\$ 150,000	\$ 75,000	\$ 150,000	\$ 650,000
Other (Specify)						
Total	\$ 175,000	\$ 100,000	\$ 150,000	\$ 75,000	\$ 150,000	\$ 650,000

Description (Justification and Explanation)

The flooring funds are utilized for replacing flooring throughout the school district. 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. Safety concerns rate as the highest priority. Then the focus turns to needs based on wear. With forty-three school facilities, the need is always adequate for the funds available.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School ADA Compliance Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$250,000 (FY2014)	
Project Manager	Scott Griebel	
Project Location	KPB schools - areawide	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 250,000	\$ -	\$ 100,000	\$ 75,000	\$ 75,000	\$ 500,000
Other (Specify)						
Total	\$ 250,000	\$ -	\$ 100,000	\$ 75,000	\$ 75,000	\$ 500,000

Description (Justification and Explanation)

Provided funds are utilized to upgrade school facilities to meet ADA compliance requirements. The Kenai Peninsula Borough and School District try to be proactive and plan projects that utilize the funds base on assessments and predictive planning, but some of the projects are compliant driven. This year, the Borough Capital projects group, Maintenance Department and KPBSD representatives are performing a comprehensive analysis of all District facilities in order to build a prioritized list of Borough wide need. The results of this assessment will likely be the primary force that drives the use of these funds here forward.

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	\$ -	

Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000 (FY2014)	
Project Manager	Scott Griebel	
Project Location	KPB schools - areawide	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Other (Specify)						
Total	\$ 100,000	\$ 500,000				

Description (Justification and Explanation)

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five buildings which include: 41 schools, 46 support buildings, 77 storage buildings, and many classrooms. They repair and maintain 1,300 heat and smoke detectors within 43 fire alarm systems, 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 & 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. A completed project at Skyview High School, involving the installation of a variable frequency motor drive, generated savings of approximately \$3,000 to \$5,000 per month to the Kenai Peninsula Borough School District. The project was then mirrored at Nikiski High School. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. This also generates savings in that they will last longer and require less maintenance. It is estimated that the fluorescent fixture lighting upgrades will be completed in the schools in the next two years. Interior projects would then 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. Also, exterior LED lighting upgrades will begin, which will produce additional savings. 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 at KPB schools generate savings to the KPB school district utility bills due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School Generator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000 (FY2014)	
Project Manager	Scott Griebel	
Project Location	KPB schools - areawide	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Other (Specify)						
Total	\$ 100,000	\$ 500,000				

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 emergency. 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 the inability to repair if the equipment were to go down. 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	\$ -	

Capital Improvement Project

Project Name	School Asphalt & Sidewalk & Curb Repair	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$175,000 (FY2014)	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 175,000	\$ 100,000	\$ 1,561,600	\$ 100,000	\$ 100,000	\$ 2,036,600
Other (Specify)						
Total	\$ 175,000	\$ 100,000	\$ 1,561,600	\$ 100,000	\$ 100,000	\$ 2,036,600

Description (Justification and Explanation)

The Borough maintains more than forty schools borough wide. The majority of these facilities contain significant areas of pavement or concrete covering. The funds provided are utilized by both Capital Projects and the Maintenance Department, to perform repairs and replacements of degraded surfacing. The changing trend of parent drop-off is more common than in past years, and the current configuration of many of our facilities is inadequate to support the resulting influx of traffic. A continuation of these funds is important in providing for needed repairs and replacements of current site hard surfacing, in order to attempt to keep pace with the destructive environmental forces that we face in this region. Due to the cost of these types of projects, and the funds available, often several years of funds must be pooled in order to perform a single site improvement. The borough plans to request state grant funds to help fund some of these projects.

Impact on Annual Operating Budget

Personnel		Projects should provide little effect to the annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School Doors and Entries	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000 (FY2014)	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 600,000
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 600,000

Description (Justification and Explanation)

The Borough maintains more than forty schools borough wide. Each facility contains multiple maintained entry/exit points that after many years of service begin to deteriorate to a state beyond repair. Some contributing factors to the declining state are: use (the heavily used entrances obviously show more signs of wear), abuse (Kicking, slamming and other abuses, which are not treated as vandalism, but exacerbate wear), obsolescence and parts availability, and weather conditions (ice heaving, use of snow melt and solar degradation of seals). Needed replacements are prioritized based on work order demand, along with observation walk-throughs. Availability of these funds are important in order to fund the high cost of the door replacements, and in some cases, replacement of the entire store front.

Impact on Annual Operating Budget

Personnel		Projects initiated utilizing these funds result in a reduction in maintenance costs associated with repairs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	Road Improvement Projects	BEFORE 	AFTER 
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$4,375,055 (FY2014)		
Project Manager	Pat Malone		
Project Location	KPB Roads - area wide		
Funding Source	Grant / Local		

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 4,375,055	\$ 6,443,434	\$ 2,726,756	\$ 1,921,507	\$ 1,756,769	\$ 17,223,521
Other (Specify)						
Total	\$ 4,375,055	\$ 6,443,434	\$ 2,726,756	\$ 1,921,507	\$ 1,756,769	\$ 17,223,521

Description (Justification and Explanation)

Many roads within the Kenai Peninsula Borough Road Service Area are in deteriorating condition. Some of these roads were placed in the care of the borough at its inception in 1964, and have not yet been brought up to borough road standards because of lack of funding. The KPB Road Service area came into existence in 1982. In the early years, there were no established construction standards, but there were many miles of roads earmarked for maintenance. This has left the RSA with a large number of roads that require intensive maintenance (winter plowing, spring break-up repair and summer maintenance) just to remain passable year-round. In 1986, the RSA adopted minimum road construction standards. Any road not already maintained had to meet these standards before acceptance for RSA maintenance. This helped to ensure somewhat lower maintenance costs for newly constructed roads but has not solved the continuing problem of maintaining hundreds of poorly constructed roads. These roads need gravel upgrades, widening, paving, signage, repair, and realignment. Without this necessary improvement, the borough is challenged to keep these roads safe and passable for both residents and tourists visiting our communities each year. The amount of labor and expense required to maintain a substandard road is far higher than on roads which meet borough road standards. The RSA has established objective criteria to identify priority projects for rebuilding and upgrading as many roads as possible with available funding. These construction projects range from correcting basic safety and access problems on some roads to complete upgrade and paving on others. In recent years, legislative grants have funded these Capital Improvement projects enabling the RSA to use tax dollars for maintenance of over 630 miles of roads (98% gravel).

Impact on Annual Operating Budget

Personnel		Savings generated due to lower maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

This page intentionally left blank

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>
Combined Revenues and Expenses	349
Insurance and Litigation Reserve Fund	350

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	362
--	-----

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	366
---	-----

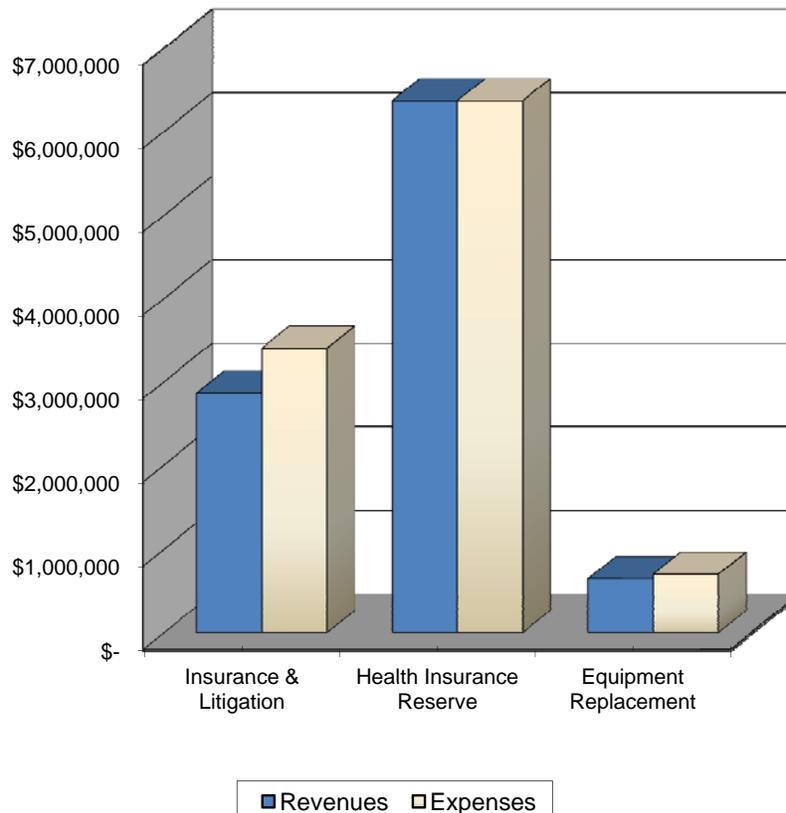
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

This page intentionally left blank

**Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2014**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 59,885	\$ -	\$ 60,933	\$ 120,818
Charges To Other Depts	2,805,000	5,983,680	534,799	9,323,479
Miscellaneous Revenue	-	385,600	50,000	435,600
Total Revenues	2,864,885	6,369,280	645,732	9,879,897
<u>Expenses</u>				
Personnel	524,991	-	-	524,991
Supplies	16,020	-	-	16,020
Services	2,862,376	6,369,280	700,000	9,931,656
Capital Outlay	500	-	-	500
Total Expenses	3,403,887	6,369,280	700,000	10,473,167
 Net Results From Operations	 (539,002)	 -	 (54,268)	 (593,270)
Beginning Retained Earnings	5,988,509	39,918	4,874,638	10,903,065
Ending Retained Earnings	\$ 5,449,507	\$ 39,918	\$ 4,820,370	\$ 10,309,795

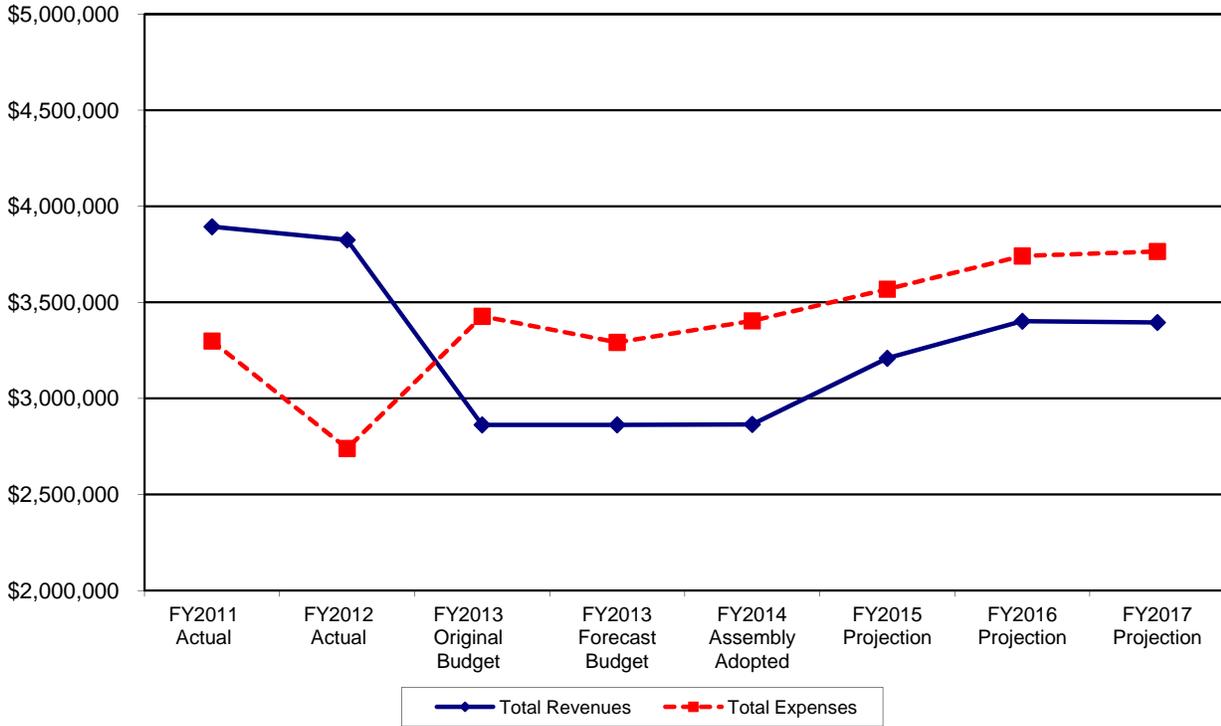
Revenues & Expenses



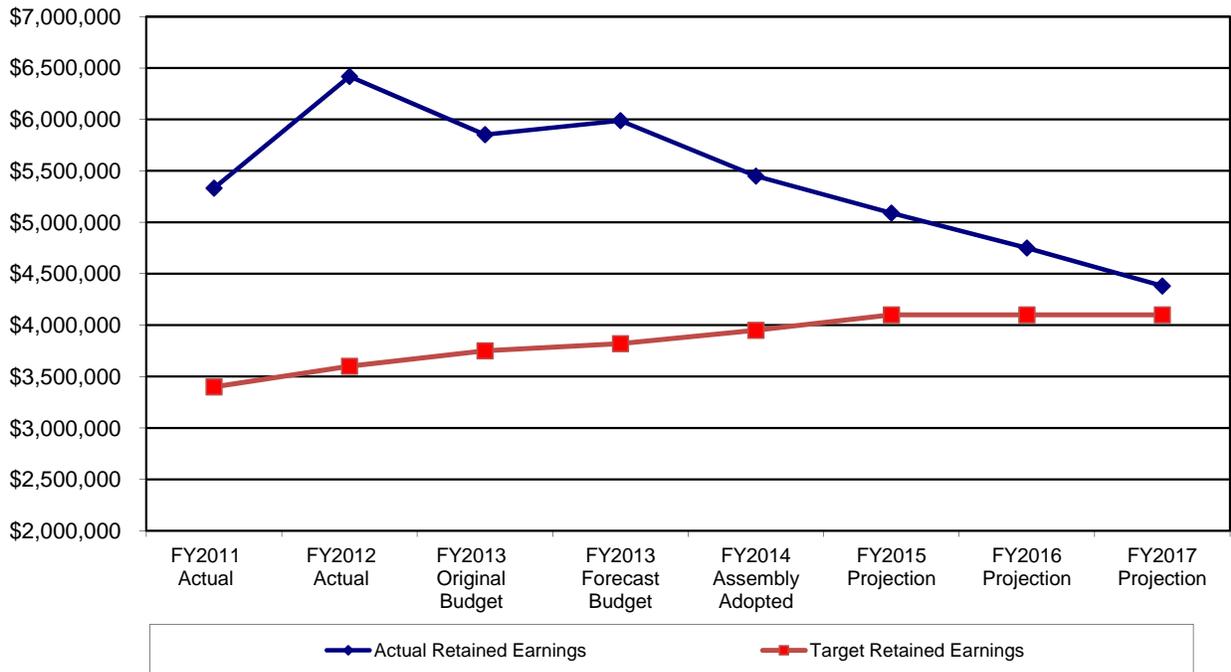
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
Interest Revenue	\$ 109,729	\$ 133,239	\$ 57,392	\$ 57,392	\$ 59,885	\$ 108,990	\$ 101,797	\$ 95,004
State Revenues	23,016	31,250	-	-	-	-	-	-
Charges to Other Depts.	3,760,718	3,660,603	2,805,000	2,805,000	2,805,000	3,100,000	3,300,000	3,300,000
Total Revenues:	3,893,463	3,825,092	2,862,392	2,862,392	2,864,885	3,208,990	3,401,797	3,395,004
Expenses:								
Personnel	473,904	452,238	491,751	503,251	524,991	545,991	567,831	590,544
Supplies	13,430	5,312	15,820	12,493	16,020	16,661	17,327	18,020
Services	2,804,299	2,280,686	2,919,510	2,772,010	2,862,376	3,005,495	3,155,770	3,155,770
Capital Outlay	7,120	1,263	500	3,827	500	505	510	515
Total Expenses:	3,298,753	2,739,499	3,427,581	3,291,581	3,403,887	3,568,652	3,741,438	3,764,849
Net Results From Operations	594,710	1,085,593	(565,189)	(429,189)	(539,002)	(359,662)	(339,641)	(369,845)
Beginning Retained Earnings	4,737,395	5,332,105	6,417,698	6,417,698	5,988,509	5,449,507	5,089,845	4,750,204
Ending Retained Earnings	\$ 5,332,105	\$ 6,417,698	\$ 5,852,509	\$ 5,988,509	\$ 5,449,507	\$ 5,089,845	\$ 4,750,204	\$ 4,380,359

**Insurance and Litigation Fund
Revenues and Expenses**



**Insurance and Litigation Fund
Retained Earnings**



Fund: 700
Dept: 11234

Department Function
Risk Management – Administration

Mission

Protect the Borough and School District's assets, including employees, against the consequences of accidental losses and/or claims.

Program Description

The Risk Management Office manages the insurance and self-insurance program for the Borough and School District, Workers Compensation claims, and consults with other Borough departments and the School District on their loss prevention and safety programs.

Major Long Term Issues and Concerns:

- Changes in market conditions that impact the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- Regulatory changes that impact the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- The number of accidents for employees of the Kenai Peninsula Borough and Kenai Peninsula Borough School District continues to increase. Safety awareness needs to become a major focus.
- Changes in state and federal law which will increase the Borough and School District liability on Workers Compensation claims.

FY2013 Accomplishments

- Refined procedures for in-house and third party administrator claims adjusting function to control claim costs (on-going.)
- Implemented in-house risk management accident reporting and tracking for KPBS, KPBSD and student accident reports.
- Developed and/or updated Safety and Risk Management policies for the Borough and School District. Explored possibility of establishing a collateral Duty Safety Representative at each school or work location. (On-going.)
- Implemented policies to reduce and/or mitigate employee injuries and accidents based on accident data.

FY2014 New Initiatives:

- Implement more aggressive claims management procedures.
- Establish a better way to electronically report claims and Workers' Compensation reports.
- Update regulatory reporting especially as respects environmental liabilities.
- Obtain an updated fund balance reserve study.
- Continue progress on archived records management.
- Continue with processes and policies to reduce and mitigate losses, injuries, and accidents.

Performance Measures

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Number of Insurance policies purchased	5	5	6	6
Number of Insurance certificates reviewed	243	265	300	350
Number of contracts reviewed for insurance purposes	114	160	160	195
Number of general and auto liability claims	72	48	95	95
Number of injury reports	49	75	75	85
Number of Workers Compensation claims	88	75	95	105
Number of vandalism claims	74	28	50	50

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11234 - Risk Management - Administration**

Object	Description	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel								
40110	Regular Wages	\$ 256,995	\$ 237,766	\$ 291,350	\$ 291,350	\$ 296,982	\$ 5,632	1.93%
40120	Temporary Wages	1,548	2,560	-	10,000	20,000	20,000	-
40130	Overtime Wages	102	52	-	-	-	-	-
40210	FICA	22,413	20,952	25,624	27,124	27,791	2,167	8.46%
40221	PERS	84,118	89,437	64,522	64,522	65,771	1,249	1.94%
40321	Health Insurance	65,177	73,114	78,528	78,528	80,056	1,528	1.95%
40322	Life Insurance	437	418	710	710	721	11	1.55%
40410	Leave	28,776	27,812	30,873	30,873	33,526	2,653	8.59%
40511	Other Benefits	14,338	127	144	144	144	-	0.00%
	Total: Personnel	473,904	452,238	491,751	503,251	524,991	33,240	6.76%
Supplies								
42120	Computer Software	-	-	900	900	900	-	0.00%
42210	Operating Supplies	7,473	3,203	6,800	6,800	7,000	200	2.94%
42263	Training Supplies	-	602	5,000	1,673	5,000	-	0.00%
42310	Repair/Maintenance Supplies	530	482	-	-	-	-	-
42410	Small Tools	176	286	1,020	1,020	1,020	-	0.00%
	Total: Supplies	8,179	4,573	13,720	10,393	13,920	200	1.46%
Services								
43011	Contractual Services	-	1,779	1,500	69,500	41,500	40,000	2666.67%
43110	Communications	2,775	3,315	2,500	2,480	2,500	-	0.00%
43140	Postage	84	164	250	250	250	-	0.00%
43210	Transportation/Subsistence	11,079	11,640	7,600	7,600	7,600	-	0.00%
43220	Car Allowance	7,200	9,277	10,800	10,800	10,800	-	0.00%
43260	Training	1,419	2,542	3,575	3,575	5,000	1,425	39.86%
43410	Printing	-	17	-	20	-	-	-
43510	Insurance Premium	8,407	6,740	7,325	7,325	6,176	(1,149)	-15.69%
43610	Utilities	5,286	5,058	3,930	3,930	5,000	1,070	27.23%
43720	Equipment Maintenance	2,204	2,982	5,000	5,000	5,000	-	0.00%
43780	Building/Grounds Maintenance	1,610	3,615	-	-	-	-	-
43920	Dues and Subscriptions	2,519	2,340	3,100	3,100	3,100	-	0.00%
	Total: Services	42,583	49,469	45,580	113,580	86,926	41,346	90.71%
Capital Outlay								
48710	Minor Office Equipment	2,159	1,263	-	1,760	-	-	-
48720	Minor Office Furniture	-	-	-	1,567	-	-	-
48730	Minor Communications Equipment	-	-	500	500	500	-	0.00%
48750	Minor Medical Equipment	4,874	-	-	-	-	-	-
	Total: Capital Outlay	7,033	1,263	500	3,827	500	-	0.00%
Interdepartmental Charges								
60000	Charge (To) From Other Depts	(531,699)	(507,543)	(551,551)	(631,051)	(626,337)	(74,786)	-
	Total: Interdepartmental Charges	(531,699)	(507,543)	(551,551)	(631,051)	(626,337)	(74,786)	-
Department Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

40120 Temporary Wages to assist in archiving records backlog.

42263 Training Supplies. Training supplies as needed for safety training programs.

43011 Contractual Services. Increased by \$30,000 to obtain a fund balance reserve study to satisfy GASB self-insurance requirements and \$10,000 for anticipated revisions in SPCC plans.

43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and environmental issues. Attendance to AML, RIMS, & PRIMA annual conferences.

43260 Training increase to obtain regulatory certifications for Environmental Manager and Risk Manager

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

Department Function

Fund: 700
Dept: 11236

Risk Management – Worker’s 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, Workers’ Compensation Division is responsible for complying with the State of Alaska’s Worker’s Compensation Act of Self-Insured Employers by administering a 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.
- Educate supervisors on how to accommodate employees in temporary transitional work to help reduce time away from work and to increase productivity.
- Utilization of electronic reporting system to track employee injuries, cost of medical treatment and other actions connected with employee Worker Compensation Claims.

Major Long Term Issues and Concerns:

- Changes in employee benefits from changing state and federal regulations.
- Increased frequency and cost of claims.
- Presumptive disability statute.
- Aging workforce.

FY2013 Accomplishments

- Set up KPB in-house accident reporting and OSHA tracking system for employee related injuries for KPB & KPBSD employees.
- Operations
- Additional training added due to federal regulation changes and anticipated difficulties in placing excess Workers Compensation Insurance.
 - Implementation of a new Third Party Administrator.

FY2014 New Initiatives:

- Continue to develop our in-house accident reporting system for KPB & KPBSD employees.
- Develop and implement a written Return to Work program.
- Work on legislation to reduce Workers Compensation medical costs.

Performance Measures

Measures:

	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Workers’ compensation as a percentage of payroll compared to the average for Boroughs in Alaska	2.02% 4.03%	1.85% 4.03%	1.85% 4.03%	Data not available
Claims recorded with State of Alaska WC Board	85	95	76	95

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11236 - Risk Management - Workers' Compensation**

Object	Description	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Supplies								
42120	Computer Software	\$ -	\$ -	\$ 800	\$ 800	\$ 800	-	0.00%
42210	Operating Supplies	46	739	500	500	500	-	0.00%
42263	Training Supplies	5,205	-	800	800	800	-	0.00%
	Total: Supplies	5,251	739	2,100	2,100	2,100	-	0.00%
Services								
43011	Contractual Services	14,825	15,500	30,000	61,901	30,000	-	0.00%
43019	Software Licensing	-	-	-	1,599	-	-	0.00%
43140	Postage	76	25	300	300	300	-	0.00%
43210	Transportation/Subsistence	1,398	3,956	6,300	6,300	6,300	-	0.00%
43260	Training	-	570	2,000	2,000	2,000	-	0.00%
43508	Workers Compensation	1,614,467	1,092,241	1,250,000	1,205,000	1,250,000	-	0.00%
43530	Disability Coverage	9,071	8,961	13,200	9,200	13,200	-	0.00%
	Total: Services	1,639,837	1,121,253	1,301,800	1,286,300	1,301,800	-	0.00%
Capital Outlay								
48720	Minor Office Furniture	87	-	-	-	-	-	-
	Total Capital Outlay	87	-	-	-	-	-	-
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	265,849	203,017	220,620	252,420	250,535	29,915	13.56%
	Total: Interdepartmental Charges	265,849	203,017	220,620	252,420	250,535	29,915	13.56%
Department Total		\$ 1,911,024	\$ 1,325,009	\$ 1,524,520	\$ 1,540,820	\$ 1,554,435	\$ 29,915	1.96%

Line-Item Explanations

43011 Contractual Services. Includes Broker fee (\$20,000) and annual audit (\$10,000).

43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews and for continuing education on safety and workers compensation.

43260 Training. Cost to attend classes for continuing education on safety and workers' compensation.

43508 Workers' Compensation. Estimated cost of claims, fees, excess insurance, and third party administration based upon most recent actuarial analysis. Coverage includes both the Borough and School District. Excess insurance to be purchased from third-party vendor at \$250,000 per claim retention. Includes brokerage fees for excess insurance.

43530 Disability Coverage. Supplemental disability insurance policy for volunteer firefighters.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

Fund: 700	Department Function
Dept: 11237	Risk Management - 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

- Impact of the world economy on the insurance market and concerns that changing market conditions will change the market from a "Soft Market" to a "Hard Market", resulting in higher insurance cost.
- Potential of increased property claims and subsequent cost of claims.
- Claims cost increasing due to inflation and cost of repairs.

FY2013 Accomplishments

- Administration
- Continued to research and implement measures to reduce vandalism and property claims.
 - Updated values on buildings based on increased building costs.

FY2014 New Initiatives:

- Use of a Broker to obtain the most competitive excess property insurance coverage for all lines of Property Insurance.
- Continue monitoring world markets to keep market position, less reliance on Broker

Performance Measures

Priority/Goal: Property Claims, including auto and equipment damage claims

Goal: Reduce Claims

- Objective:**
- Reduce Vandalism Claims
 - Reduce auto / equipment damage claims

Measures:

Average Response Times by Station	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Number of claims	150	74	90	100
Average claim payment, including auto, property damage and vandalism	\$1,165	\$2,037	\$2,500	\$2,500

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

Object	Description	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services								
43011	Contractual Services	\$ 92,750	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
43511	Fire and Extended Coverage	440,439	453,290	525,000	525,000	550,000	25,000	4.76%
43999	Claim Reserves	211,975	149,734	250,000	250,000	250,000	-	0.00%
	Total: Services	745,164	638,024	810,000	810,000	835,000	25,000	3.09%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	212,679	253,772	275,776	315,526	313,168	37,392	13.56%
	Total: Interdepartmental Charges	212,679	253,772	275,776	315,526	313,168	37,392	13.56%
Department Total		\$ 957,843	\$ 891,796	\$ 1,085,776	\$ 1,125,526	\$ 1,148,168	\$ 62,392	5.75%

Line-Item Explanations

43011 Contractual Services. Broker contract.

43511 Fire and Extended Coverage. Costs for excess property insurance, which covers Borough and School District buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund; (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

Department Function
Risk Management – Liability
Fund: 700
Dept: 11238

Program Description

- Liability Insurance including claims is for coverage of the activities of the Borough, School District and Service Areas.

Major Long Term Issues and Concerns:

- Borough and School District loss ratio and costs are presenting difficulties securing reasonably priced excess insurance.
- Presumptive disability statute will affect future costs

FY2013 Accomplishments

- Administration
- Continued use of broker to obtain the most competitive excess liability insurance coverage possible.
- Operations
- Completed update of Borough property values and data analysis of Workers Compensation claims.

FY2014 New Initiatives:

- Improving safety and managing potential risks in the workforce.
- Fund balance reserve study to verify adequacy

Performance Measures

Priority/Goal: Insurance Liability
Goal: Reduce Liability Accidents
Objective: 1. Reduce Liability Claims

Measures:

Key Measures	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Number of Claims	10	6	10	10
Average claim payment	\$1,500	\$9,810	\$3,000	\$300

NOTE: FY 12 still has 3 open Liability claims

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11238 - Risk Management - Liability**

Object	Description	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services								
43011	Contractual Services	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%
43515	CGL Excess Liability	296,127	361,080	361,080	361,080	350,000	(11,080)	-3.07%
43519	Finance Officer Bond	3,600	3,000	2,400	2,400	3,000	600	25.00%
43520	Employee Bond	155	-	5,000	5,000	5,000	-	0.00%
43521	Other Bonds	800	120	2,500	2,500	2,500	-	0.00%
43525	Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%
43528	Aviation Liability	10,097	10,097	15,000	15,000	15,000	-	0.00%
43529	Other Miscellaneous Coverage	9,500	21,837	10,000	10,000	22,000	12,000	120.00%
43999	Claim Reserves	55,091	59,961	350,000	150,000	225,000	(125,000)	-35.71%
	Total: Services	376,715	471,940	762,130	562,130	638,650	(123,480)	-16.20%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	53,171	50,754	55,155	63,105	62,634	7,479	13.56%
	Total: Interdepartmental Charges	53,171	50,754	55,155	63,105	62,634	7,479	13.56%
Department Total		\$ 429,886	\$ 522,694	\$ 817,285	\$ 625,235	\$ 701,284	\$ (116,001)	-18.55%

Line-Item Explanations

43011 Contractual Services. Portion of broker fee for excess liability insurance coverage.

43515 CGL Excess Liability. Cost of excess Commercial General Liability insurance, includes brokerage fees.

43519 Finance Officer Bond. Bonds for Borough and School District finance officials as required by law.

43520 Employee Bond. Blanket Fidelity Bond for public employees.

43521 Other Bonds. For State of Alaska notary bond fees.

43528 Aviation Liability. To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Potential unforeseen cost overruns in policy coverage due to improvements of facilities and vehicle/equipment purchases. Also new above ground storage tank pollution policies effective FY12

43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Expenditure Summary By Line Item**

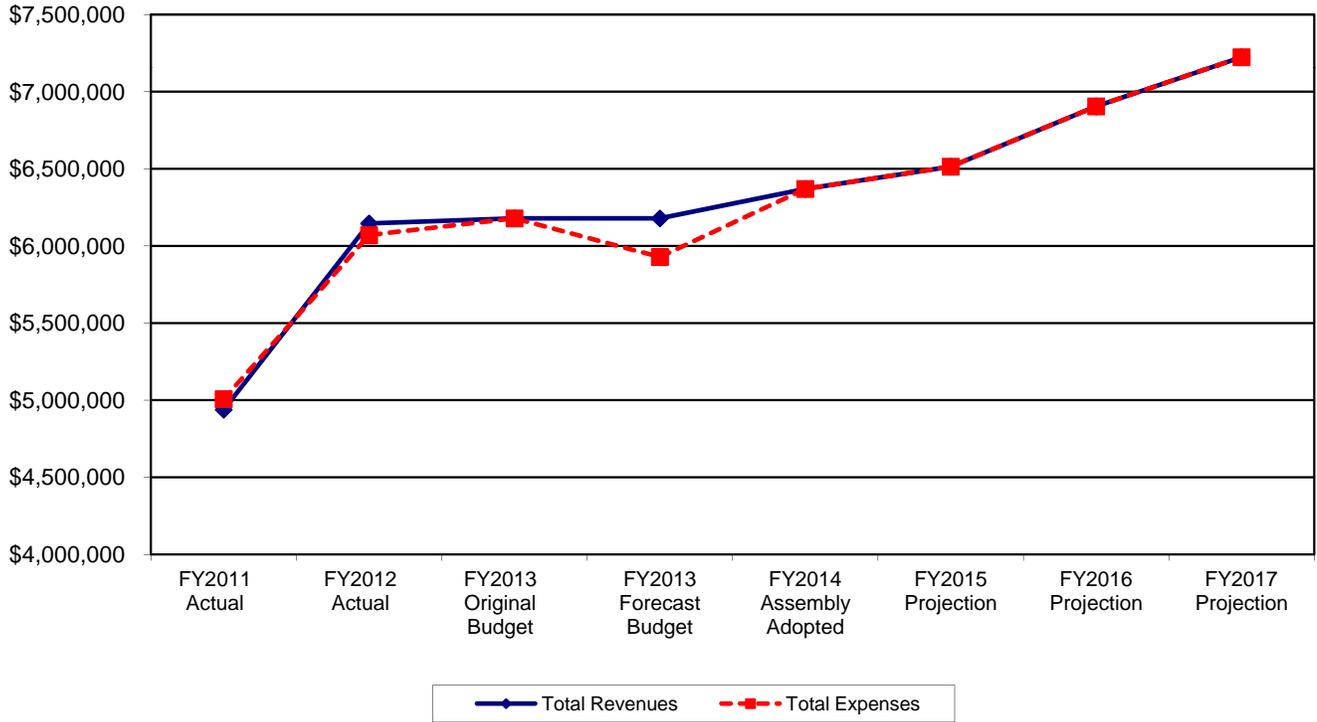
Object	decr	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel								
40110	Regular Wages	\$ 256,995	\$ 237,766	\$ 291,350	\$ 291,350	\$ 296,982	\$ 5,632	1.93%
40120	Temporary Wages	1,548	2,560	-	10,000	20,000	20,000	-
40130	Overtime Wages	102	52	-	-	-	-	-
40210	FICA	22,413	20,952	25,624	27,124	27,791	2,167	8.46%
40221	PERS	84,118	89,437	64,522	64,522	65,771	1,249	1.94%
40321	Health Insurance	65,177	73,114	78,528	78,528	80,056	1,528	1.95%
40322	Life Insurance	437	418	710	710	721	11	1.55%
40410	Leave	28,776	27,812	30,873	30,873	33,526	2,653	8.59%
40511	Other Benefits	14,338	127	144	144	144	-	0.00%
	Total: Personnel	473,904	452,238	491,751	503,251	524,991	33,240	6.61%
Supplies								
42120	Computer Software	-	-	1,700	1,700	1,700	-	0.00%
42210	Operating Supplies	7,519	3,942	7,300	7,300	7,500	200	2.74%
42263	Training Supplies	5,205	602	5,800	2,473	5,800	-	0.00%
42310	Repair/Maintenance Supplies	530	482	-	-	-	-	-
42410	Small Tools	176	286	1,020	1,020	1,020	-	0.00%
	Total: Supplies	13,430	5,312	15,820	12,493	16,020	200	1.60%
Services								
43011	Contractual Services	107,575	66,779	81,000	180,901	121,000	40,000	49.38%
43019	Software Licensing	-	-	-	1,599	-	-	-
43110	Communications	2,775	3,315	2,500	2,480	2,500	-	0.00%
43140	Postage	160	189	550	550	550	-	0.00%
43210	Transportation/Subsistence	12,477	15,596	13,900	13,900	13,900	-	0.00%
43220	Car Allowance	7,200	9,277	10,800	10,800	10,800	-	0.00%
43260	Training	1,419	3,112	5,575	5,575	7,000	1,425	25.56%
43410	Printing	-	17	-	20	-	-	-
43508	Workers Compensation	1,614,467	1,092,241	1,250,000	1,205,000	1,250,000	-	0.00%
43510	Insurance Premium	8,407	6,740	7,325	7,325	6,176	(1,149)	-15.69%
43511	Fire and Extended Coverage	440,439	453,290	525,000	525,000	550,000	25,000	4.76%
43515	CGL Liability	296,127	361,080	361,080	361,080	350,000	(11,080)	-3.07%
43519	Finance Officer Bond	3,600	3,000	2,400	2,400	3,000	600	25.00%
43520	Employee Bond	155	-	5,000	5,000	5,000	-	0.00%
43521	Other Bonds	800	120	2,500	2,500	2,500	-	0.00%
43525	Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%
43528	Aviation Liability	10,097	10,097	15,000	15,000	15,000	-	0.00%
43529	Other Misc Coverage	9,500	21,837	10,000	10,000	22,000	12,000	120.00%
43530	Disability Coverage	9,071	8,961	13,200	9,200	13,200	-	0.00%
43610	Utilities	5,286	5,058	3,930	3,930	5,000	1,070	27.23%
43720	Maint Office Equipment	2,204	2,982	5,000	5,000	5,000	-	0.00%
43780	Building/Grounds Maintenance	1,610	3,615	-	-	-	-	-
43920	Dues and Subscriptions	2,519	2,340	3,100	3,100	3,100	-	0.00%
43999	Claim Reserves	267,066	209,695	600,000	400,000	475,000	(125,000)	-20.83%
	Total: Services	2,804,299	2,280,686	2,919,510	2,772,010	2,862,376	(57,134)	-2.06%
Capital Outlay								
48710	Minor Office Machines	2,159	1,263	-	1,760	-	-	-
48720	Minor Office Furniture	87	-	-	1,567	-	-	-
48730	Minor Communication Equip	-	-	500	500	500	-	0.00%
48750	Minor Medical Equipment	4,874	-	-	-	-	-	-
	Total: Capital Outlay	7,120	1,263	500	3,827	500	-	0.00%
Department Total		\$ 3,298,753	\$ 2,739,499	\$ 3,427,581	\$ 3,291,581	\$ 3,403,887	\$ (23,694)	-0.72%

This page intentionally left blank

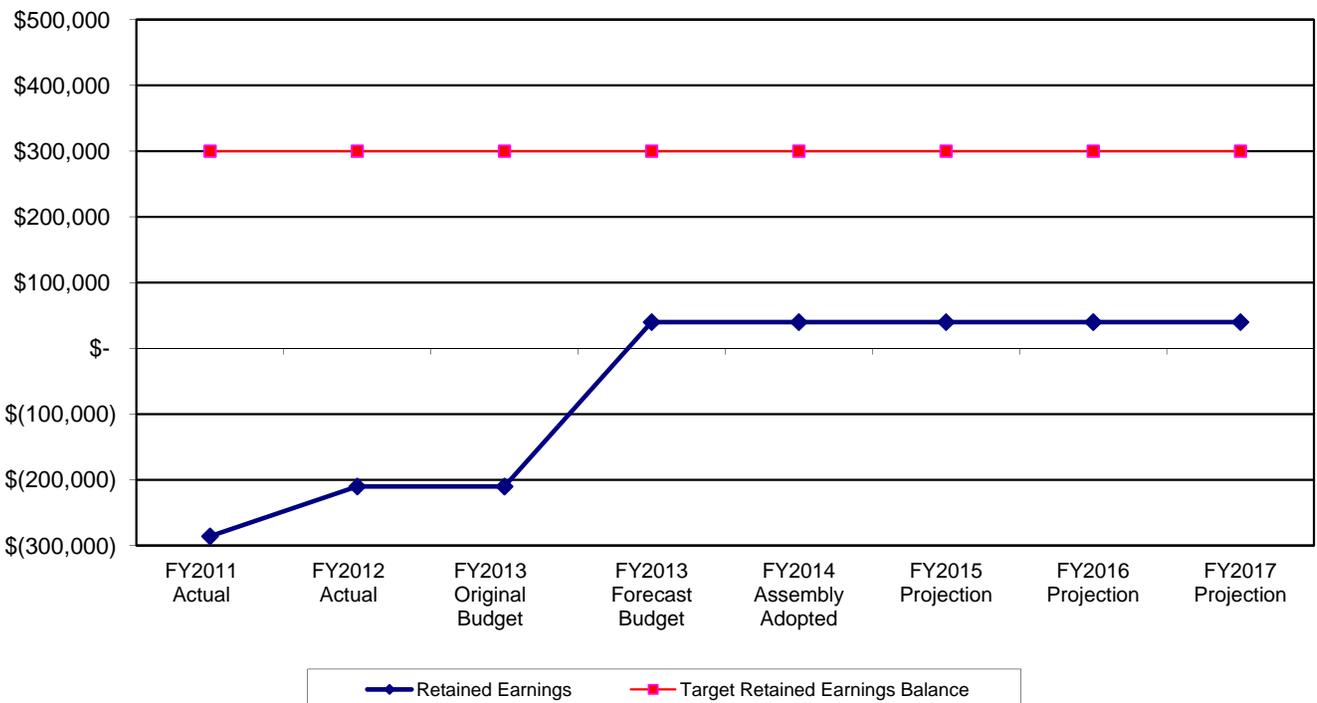
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
Interest Revenue	\$ 7,262	\$ 1,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	306,007	469,017	308,688	308,688	385,600	535,600	635,600	685,600
Charges From Other Depts	4,625,072	5,675,238	5,869,848	5,869,848	5,983,680	5,978,267	6,269,099	6,537,969
Total Revenues:	4,938,341	6,145,687	6,178,536	6,178,536	6,369,280	6,513,867	6,904,699	7,223,569
Expenses:								
Personnel	8,831	-	-	-	-	-	-	-
Services	4,998,162	6,069,905	6,178,536	5,928,536	6,369,280	6,513,867	6,904,699	7,223,569
Total Expenses:	5,006,993	6,069,905	6,178,536	5,928,536	6,369,280	6,513,867	6,904,699	7,223,569
Net Results From Operations	(68,652)	75,782	-	250,000	-	-	-	-
Beginning Retained Earnings	(217,212)	(285,864)	(210,082)	(210,082)	39,918	39,918	39,918	39,918
Ending Retained Earnings	\$ (285,864)	\$ (210,082)	\$ (210,082)	\$ 39,918	\$ 39,918	\$ 39,918	\$ 39,918	\$ 39,918

Health Insurance Reserve Fund Revenues and Expenditures



Health Insurance Reserve Fund Retained Earnings



Department Function

Health Insurance Reserve Fund – Medical, Dental & Vision

Fund: 701
Dept: 11240

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
- Decreasing our costs in relation to manageable diseases and illnesses through wellness and education

FY2013 Accomplishments

- Implementation of Employee Assistance Program (EAP)
- Employee contribution implemented of \$21.94/pay period for one year

FY2014 New Initiatives:

- Negotiations with KBEA to institute utilization controls such as wellness programs, employee education, and disease management
- Retain consultant to assist in implementing a long term strategy to controlling utilization and health care costs

Performance Measures

Priority/Goal: Health Insurance

Goal: To provide appropriate, economical health coverage for our employees

Objective: 1. To decrease our per employee cost by implementing effective utilization controls

2. To decrease our cost per employee by engaging in provider contracts

3. To continue to explore partnering with other organizations to benefit from economies of scale

4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

Measures:

Key Measures	Benchmark	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,500	\$1,390	\$1,556	\$1,635	\$1,668

Commentary

The cost of health care is a major expense for the Borough and cannot continue to increase at the current rate. The Borough is working with their consultant and employees in an attempt to control and reduce these costs.

**Kenai Peninsula Borough
Budget Detail**

**Fund 701
Department 11240 - Medical, Dental & Vision**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 8,167	\$ -	\$ -	\$ -	\$ -	-	-
40130 Overtime Wages	35	-	-	-	-	-	-
40210 FICA	629	-	-	-	-	-	-
Total: Personnel	8,831	-	-	-	-	-	-
Services							
43011 Contractual Services	99,710	138,311	146,499	146,499	182,499	36,000	24.57%
43140 Postage	251	-	-	-	-	-	-
43210 Transportation/Subsistence	2,096	220	-	-	-	-	-
43260 Training	895	247	-	-	-	-	-
43501 Medical, Dental and Vision Coverage	4,663,010	5,646,978	5,756,037	5,506,037	5,910,781	154,744	2.69%
43502 Medical Stop Loss Coverage	232,200	284,149	276,000	276,000	276,000	-	0.00%
Total: Services	4,998,162	6,069,905	6,178,536	5,928,536	6,369,280	190,744	3.09%
Department Total	\$ 5,006,993	\$ 6,069,905	\$ 6,178,536	\$ 5,928,536	\$ 6,369,280	\$ 190,744	3.09%

Line-Item Explanations

43011 Contract Services. Claims administrator services.

43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

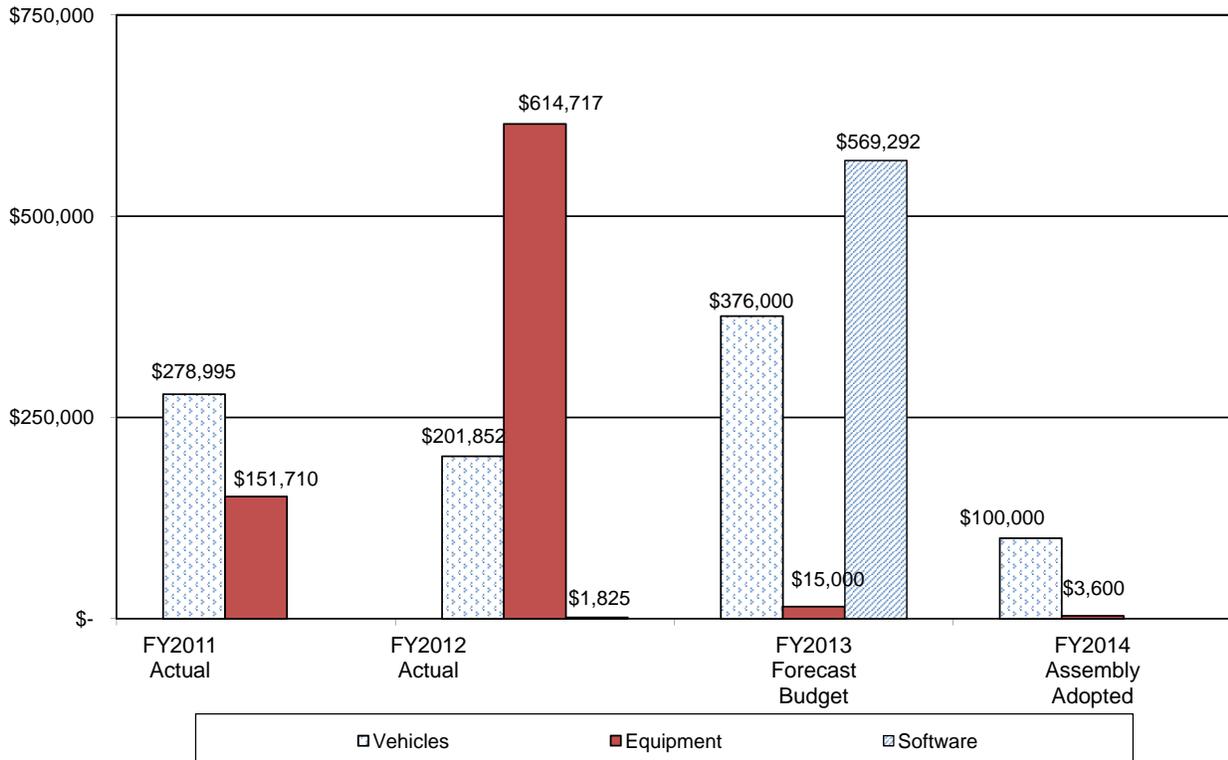
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

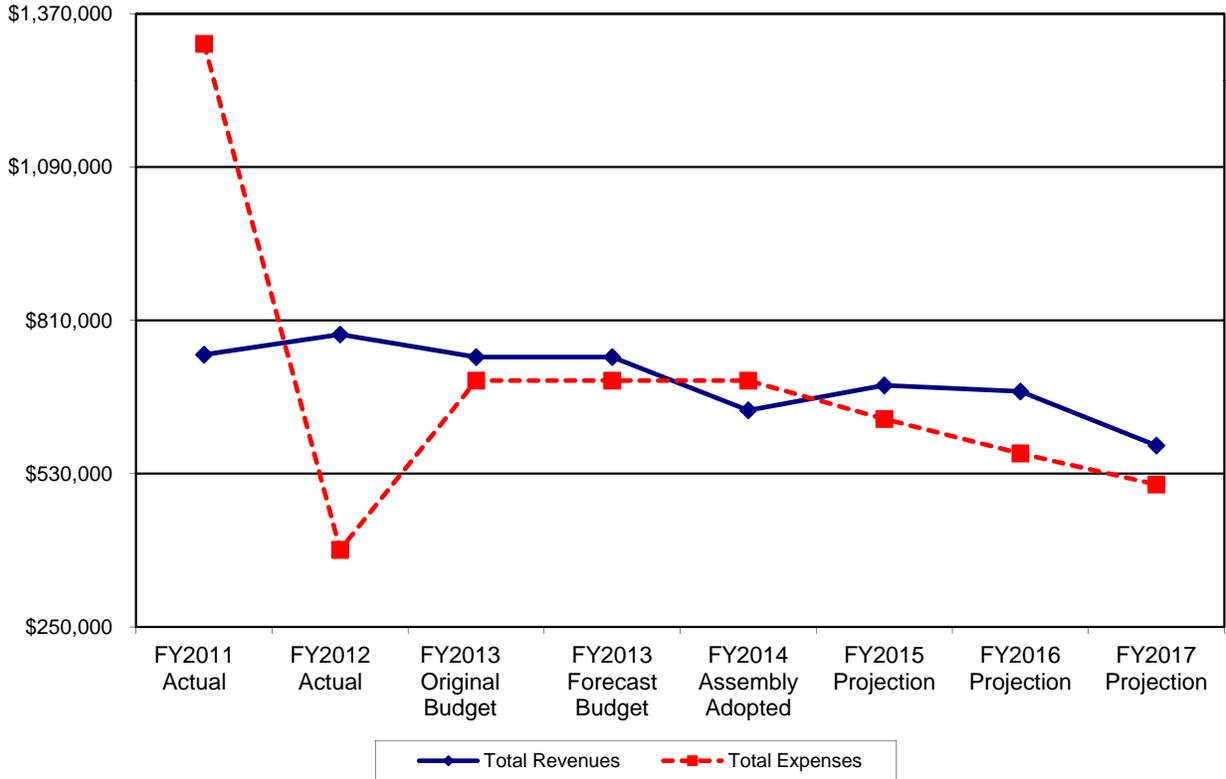
Fund Budget:	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	FY2015 Projection	FY2016 Projection	FY2017 Projection
Revenues:								
Interest Revenue	\$ 54,471	\$ 42,935	\$ 67,089	\$ 67,089	\$ 60,933	\$ 61,542	\$ 62,157	\$ 62,779
Charges from Other Depts.	679,450	686,362	662,465	662,465	534,799	582,198	572,815	475,804
Sale of Fixed Assets	13,447	54,867	13,447	13,447	50,000	47,500	45,125	42,869
Total Revenues:	747,368	784,164	743,001	743,001	645,732	691,240	680,097	581,452
Expenses								
Services	315,154	390,986	700,000	700,000	700,000	630,000	567,000	510,300
Total Expenses:	315,154	390,986	700,000	700,000	700,000	630,000	567,000	510,300
Operating Transfers To:								
General Fund	1,000,000	-	-	-	-	-	-	-
Total Operating Transfers:	1,000,000	-	-	-	-	-	-	-
Total Expenses and Operating Transfers	1,315,154	390,986	700,000	700,000	700,000	630,000	567,000	510,300
Net Results From Operations	(567,786)	393,178	43,001	43,001	(54,268)	61,240	113,097	71,152
Beginning Retained Earnings	5,006,245	4,438,459	4,472,602	4,831,637	4,874,638	4,820,370	4,881,610	4,994,707
Ending Retained Earnings	\$ 4,438,459	\$ 4,831,637	\$ 4,515,603	\$ 4,874,638	\$ 4,820,370	\$ 4,881,610	\$ 4,994,707	\$ 5,065,859

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,088,305	\$ 2,515,713	\$ 2,943,121	\$ 2,943,121	3,203,413	\$ 2,607,013	\$ 2,782,013	\$ 2,720,013
Retained Earnings committed to unexpended authorized expenses	430,705	818,394	932,792	932,792	3,600	805,000	505,000	1,500,000
Uncommitted Retained Earnings	\$ 1,919,449	\$ 1,497,530	\$ 639,690	\$ 998,725	\$ 1,613,357	\$ 1,469,597	\$ 1,707,694	\$ 845,846

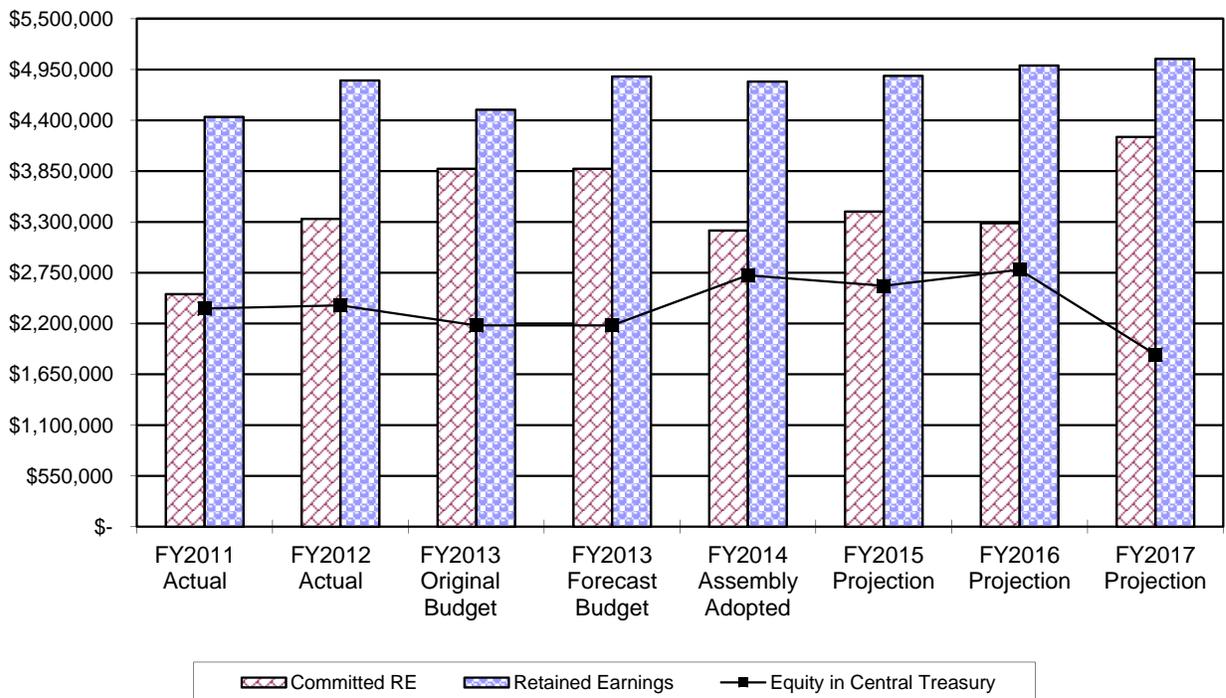
Vehicle & Equipment Purchases



Equipment Replacement Fund Revenues and Expenses



Equipment Replacement Fund Retained Earnings



Department Function

Fund: 705
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.

FY2013 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2014 New Initiatives

- Purchase vehicles and equipment for various departments within the borough.

Performance Measures

Priority/Goal – Asset acquisition and funding

Goal: Provide funding mechanism for Borough Departments to purchase vehicles and equipment.

Objective: Continue to provide funding for vehicle and equipment purchases through annual billings amounts.

Measures:

Purchases	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected
Vehicle purchases	9 / \$278,995	8 / \$201,852	5 / \$125,000	4 / \$100,000
Equipment purchases	4 / \$151,710	6 / \$614,717	19 / \$120,871	1 / \$3,600
Software purchases	-	1 / \$1,825	1 / \$567,467	-

**Kenai Peninsula Borough
Budget Detail**

**Fund 705
Department 94910 - Non-Departmental**

	FY2011 Actual	FY2012 Actual	FY2013 Original Budget	FY2013 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Services						
43916 Equipment Depreciation	\$ 315,154	\$ 390,986	\$ 700,000	\$ 700,000	\$ 700,000	\$ - 0.00%
Total: Services	315,154	390,986	700,000	700,000	700,000	- 0.00%
Transfers						
50100 Tfr General Fund	1,000,000	-	-	-	-	- -
Total: Transfers	1,000,000	-	-	-	-	- -
Department Total	\$ 1,315,154	\$ 390,986	\$ 700,000	\$ 700,000	\$ 700,000	\$ - 0.00%

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 FY2014 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
General Services - Print Shop	1	Incoming mail scanner	\$3,600	\$3,600
Maintenance	2	1-ton cut away cargo van	\$25,000	\$50,000
	2	1/2 ton 4x4 ext cab	\$25,000	\$50,000
	<u>5</u>		Grand Total	<u>\$103,600</u>

This page intentionally left blank

Appendix

<u>Document Title</u>	<u>Page #</u>
Salary Schedule	373
Full-time Equivalent Borough Government Employee by Function	374
Chart of Accounts	376
Glossary of Key Terms	379
Acronyms	383
Tax Exemptions	384
Miscellaneous Demographics	385
Property Tax Rates and Overlapping Governments	386
Ratios of Outstanding Debt	387
Assessed Value and Estimated Actual Value of Taxpayer Property	388
Principal Property Taxpayers	389
Demographic and Economic Statistics	390
Schedule of Rates, Charges and Fees	391

This page intentionally left blank

Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2013

Classified

40 hour

	<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	16.08	16.68	17.29	17.64	17.99	18.35	18.71	19.09	19.47	19.86	20.26	20.66
H	17.21	17.85	18.50	18.87	19.25	19.63	20.02	20.42	20.83	21.25	21.67	22.11
I	18.41	19.10	19.79	20.19	20.59	21.01	21.43	21.85	22.29	22.74	23.19	23.65
J	19.70	20.44	21.18	21.60	22.04	22.48	22.93	23.38	23.85	24.33	24.81	25.31
K	21.08	21.87	22.66	23.11	23.58	24.05	24.53	25.02	25.52	26.03	26.55	27.08
L	22.55	23.40	24.25	24.73	25.23	25.73	26.25	26.77	27.31	27.85	28.41	28.98
M	24.13	25.04	25.94	26.46	26.99	27.53	28.08	28.64	29.22	29.80	30.40	31.01
N	25.82	26.79	27.76	28.32	28.88	29.46	30.05	30.65	31.26	31.89	32.52	33.18
O	27.62	28.66	29.70	30.30	30.90	31.52	32.15	32.79	33.45	34.12	34.80	35.50
P	29.56	30.67	31.78	32.42	33.07	33.73	34.40	35.09	35.79	36.51	37.24	37.98
Q	31.63	32.82	34.01	34.69	35.38	36.09	36.81	37.55	38.30	39.06	39.84	40.64
R	33.84	35.11	36.39	37.11	37.86	38.61	39.39	40.17	40.98	41.80	42.63	43.48

56 hour

	<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	14.80	15.36	15.92	16.24	16.56	16.89	17.23	17.57	17.93	18.28	18.65	19.02
L	15.84	16.44	17.03	17.37	17.72	18.07	18.44	18.80	19.18	19.56	19.96	20.35
M	16.95	17.59	18.22	18.59	18.96	19.34	19.73	20.12	20.52	20.93	21.35	21.78
N	18.14	18.82	19.50	19.89	20.29	20.69	21.11	21.53	21.96	22.40	22.85	23.30
O	19.40	20.13	20.86	21.28	21.71	22.14	22.58	23.04	23.50	23.97	24.45	24.93
P	20.76	21.54	22.32	22.77	23.23	23.69	24.16	24.65	25.14	25.64	26.16	26.68
Q	22.22	23.05	23.89	24.36	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55
R	23.77	24.66	25.56	26.07	26.59	27.12	27.67	28.22	28.78	29.36	29.95	30.54

Management

The amounts listed below are FY2013 salaries. Increases to the management schedule will be submitted to the Assembly after completion of an ongoing salary study.

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	57,035	67,016	76,997
2	61,016	71,695	82,373
3	65,267	76,687	88,110
4	69,928	82,166	94,405
5	74,872	87,974	101,077
6	80,097	94,117	108,134
7	85,749	102,899	120,048

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	Change between FY2005 & FY2014
Assembly											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	0.00
Mayor											
Administration	4.00	4.00	6.00	6.00	6.00	6.00	5.00	4.00	5.00	5.00	1.00
Community and Economic	3.00	3.00	-	-	-	-	-	-	-	-	-3.00
Purchasing and Contracting	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	1.00
Total	11.00	11.00	10.00	10.00	10.00	10.00	9.00	8.00	9.00	10.00	-1.00
Office of Emergency Mgmt											
	2.67	2.67	2.80	3.30	3.30	4.30	4.30	3.75	3.75	4.00	1.33
General Services											
Administration/Human Resources	3.50	3.50	3.50	3.70	4.00	4.50	4.50	4.50	4.50	5.00	1.50
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.25	-0.55
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	6.60	6.60	6.60	6.80	7.10	7.60	7.60	7.60	7.60	7.55	0.95
IT											
	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.50	0.50
Legal											
	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-1.00
Finance											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Property Tax and Collections	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	-1.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	23.00	23.00	23.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	-1.00
Assessing											
Administration	8.00	8.00	8.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	2.00
Appraisal	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	12.00	-1.00
Department Total	21.00	21.00	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	1.00
Resource Planning											
Administration	8.50	8.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.50
GIS	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-1.00
River Center	4.50	4.00	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	1.50
Department Total	18.00	17.50	17.50	17.50	18.00	19.00	19.00	19.00	19.00	19.00	1.00
Capital Projects											
	8.00	8.00	8.00	8.00	9.00	8.50	6.50	6.00	7.00	7.00	-1.00
Total General Government	112.77	111.27	110.40	112.10	113.90	115.90	112.90	109.85	111.85	113.55	0.78

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	Change between FY2005 & FY2014
Other Funds:											
School											
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	46.00	44.00	43.00	44.00	45.00	45.00	45.00	44.00	45.00	45.00	-1.00
Department Total	47.30	45.30	44.30	45.30	46.30	46.30	46.30	45.30	46.30	46.30	-1.00
Nikiski Fire Service Area	24.00	23.00	23.00	23.00	21.00	21.00	21.00	20.00	20.00	20.00	-4.00
Bear Creek Fire Service Area	0.40	0.40	0.40	0.40	0.75	0.75	1.50	1.50	1.50	1.50	1.10
Anchor Point Fire & Emergency Medical Service Area	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.50	2.50	2.50	1.50
Central Emergency Service Area	27.00	28.00	30.50	33.50	33.50	37.50	37.50	38.50	42.00	42.00	15.00
Kachemak Emergency Service Area	-	-	-	0.75	1.00	2.00	3.00	3.50	3.50	4.00	4.00
911 Communication	6.33	7.33	7.20	8.70	8.70	10.70	10.70	11.25	11.25	11.75	5.42
Seward-Bear Creek Flood Service Area	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.25
North Peninsula Recreation Service Area	13.25	13.25	13.25	13.25	13.25	14.25	14.25	14.25	14.65	14.65	1.40
Roads Service Area	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	1.00
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Nikiski Senior Service Area	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-1.00
Solid Waste											
Administration	3.75	3.25	3.25	4.25	4.75	5.00	5.00	5.00	5.00	5.00	1.25
Central Peninsula Landfill	11.30	11.80	11.80	11.80	12.00	12.00	12.00	11.00	12.00	12.00	0.70
Seward Landfill/Transfer Facility	0.20	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	-0.20
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-4.00
Department Total	19.25	19.25	19.25	20.25	20.75	21.00	21.00	20.00	21.00	17.00	(2.25)
Insurance and Litigation	4.60	4.60	4.60	4.60	3.50	4.00	4.00	4.00	4.00	4.00	-0.60
Total Other Funds	<u>156.63</u>	<u>155.63</u>	<u>157.00</u>	<u>164.50</u>	<u>163.50</u>	<u>172.25</u>	<u>174.00</u>	<u>174.55</u>	<u>180.45</u>	<u>177.45</u>	<u>20.82</u>
Total - All Funds	<u>269.40</u>	<u>266.90</u>	<u>267.40</u>	<u>276.60</u>	<u>277.40</u>	<u>288.15</u>	<u>286.90</u>	<u>284.40</u>	<u>292.30</u>	<u>291.00</u>	<u>21.60</u>

CHART OF ACCOUNTS

Personnel Services - 40XXX

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.
- 42120 Computer Software:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue.
- 42230 Vehicle/Equipment Fuel:** Gasoline/diesel used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.

42263 Training Supplies: Video tapes, fluids, manikins, slides/photos, building materials and provider cards.

42310 Repair & Maintenance Supplies: All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies. These items should be fully consumed during project or end up as a component in the final product.

42360 Vehicle Repair & Maintenance Supplies: All repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.

42410 Small Tools & Equipment: Small tools, minor machinery and equipment and furniture with a cost of less than \$1,000.00.

42960 Recreation Supplies: Supplies used for recreational or fitness programs.

Services – 43XXX

43006 - 43011 Contractual Services: All contracted services, such as consulting services and other contract services.

43012 Audit Services: Fees for annual audit of Borough and Service areas.

43014 Physical Examinations: Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.

43015 Sample Testing: Costs to administer water, air, soil and lead monitoring tests.

43017 Investment Portfolio Fees: Fees paid to external investment advisors charged with investing borough funds.

43019 Software Licensing: Periodic/reoccurring charges for software updates and product enhancements. 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 Legal Services: For the hiring of outside counsel in situations where a conflict of interest may exist.

43050 Solid Waste Fees: Fees for the disposal of refuse.

43095 Solid Waste Closure: Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.

CHART OF ACCOUNTS

- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.
- 43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.
- 43920 Dues and Subscriptions:** Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.
- 43931 Recording Fees:** Fees to record land sales and transfers of property.
- 43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.
- 43933 Collection Fees:** Escrow charges on payment contracts.
- 43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.
- 43952 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.
- 43951 Dust Control:** Dust control program on roads within the Roads Service Area system.
- 43960 Recreational Program Expenses:** Services utilized in providing recreational services.
- 43999 Contingency:** Amount for emergency or unexpected outflow of funds.
- 45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.
- 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

Capital Outlay – 48XXX

- 48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).
- 48120 Office Equipment:** Includes typewriters, copy machines, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
- 48210 Communication Equipment:** Purchase of communication equipment with a cost of \$5,000 or more.
- 48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.
- 48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.
- 48513 Recreational Equipment:** Recreational/Physical fitness equipment with a cost of \$5,000 or more.
- 48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
- 48515 Medical Equipment:** Purchase of medical equipment costing \$5,000 or more (each item).
- 48516 Hospital Equipment:** Purchase of hospital equipment costing \$1,000 or more (each item.)
- 48520 Storage Equipment/units:** Purchase of storage containers/units costing more than \$5,000.
- 48521 Playground Equipment:** Purchase of playground equipment costing more than \$5,000.
- 48522 Surveillance Equipment:** Purchase of surveillance equipment costing more than \$5,000.
- 48610 Land Purchase:** Land Purchases
- 48620 Building Purchase:** Buildings purchases.
- 48630 Improvements Other Than Buildings:** Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.
- 48710 Minor Office Equipment:** Capital office machines 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.
- 48730 Minor Communication Equipment:** Communications equipment 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 Equipment: Fire fighting equipment costing less than \$5,000, with a life of more than one year.

49101 Construction: Costs associated with new construction or major remodel.

49125 Remodel: Office Renovations

49311 Design: New building design.

49313 Reimbursable: Reimbursed fees paid to architects/engineers.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews/Permit Fees: Fees paid for the review of plans for compliance with fire and building codes.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 Charges (To) From Other Depts.: Interdepartmental charges.

61* Admin. Service Fee:** Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property, if the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Baler - Specialized equipment used to compress solid waste materials into compact bales such that the useful lives of landfills are extended.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum

of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds - Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit - A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

GLOSSARY OF KEY TERMS

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

Financial Resources - Cash and other assets that, in the normal course of operations, will become cash.

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide

GLOSSARY OF KEY TERMS

a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

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.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Performance Measures - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

GLOSSARY OF KEY TERMS

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.

Sales Tax - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

Self-Insurance - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Acronyms

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACLS	Advanced Cardiac Life Support
ACMP	Alaska Coastal Management Program
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CAFR	Comprehensive Annual Financial Report
CARTS	Central Area Rural Transit System
CEDD	Community and Economic Development Division
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPAP	Continuous Positive Airway Pressure
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPTS	Departments
EDD	Economic Development District
EFD	Emergency Fire Dispatch
EMD	Emergency Medical Dispatch
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
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
HVAC	Heating, Ventilation and Air Conditioning
IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IT	Information Technology Department
KCHS	Kenai Central High School
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area
OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PERS	Public Employees Retirement System
PPACA	Patient Protection and Affordable Care Act
RIAD	Road Improvement Assessment District
RC	River Center
ROW	Right-of-Way
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SOHI	Soldotna High School
SPH	South Peninsula Hospital
TFR	Transfer
USGS	United States Geological Survey

Tax Exemptions

\$10,000 Volunteer Firefighter/EMS Provider – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. Also recognized by Seward, Homer and Kachemak cities.

\$20,000 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 \$20,000 assessed value of the home and the land on which it sits. This exemption also applies to the City of Homer tax.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles and watercraft.

\$300,000 Senior Citizen - Available to any Borough resident who is at least 65 years old, owns their home and occupies it 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 receives Social Security disability payments. Qualified applicants receive a tax credit up to \$500.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more. The State exempts up to \$150,000 of their total assessment. The borough exempts the remainder. If a disabled veteran lives inside city boundaries, the city only recognizes the exemption

to \$150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Electrical Cooperative - Exempts property held by electricity producing cooperatives.

Fire Suppression – Exempts 2% of the value of commercial properties whose owners have installed fire prevention systems approved by the Fire Marshall.

Government - Completely exempts all City, Borough, State, and Federal properties from taxation.

Habitat Protection - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated rivers within the borough.

Hospital - Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

Housing Authority - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

Mental Health Trust - Exempts Mental Health Trust property from taxation as a branch of state government.

Multi Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious - Exempts properties owned by non-profit organizations that are used exclusively for nonprofit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Veteran - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Miscellaneous Demographics

Area

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population from Census 2010, provided by the AK DOL & WD stands at 55,400, a 11.5% increase over Census 2000. There are 6 cities within the Kenai Peninsula Borough. The cities and their populations are as follows: Homer (5,003); Seldovia City & Village (420); Soldotna (4,163), all of which are incorporated as First Class cities. Kenai (7,100) and Seward (2,693) have chosen the Home Rule option; while Kachemak City (472) is organized as a Second Class city. The remaining population resides outside these cities (35,549).

Median Age

The KPB's median age increased from 36.3 years, as of the 2000 census, to 40.6 years as of the 2010 census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census. The KPB 2012 median age is estimated at 41 years.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2011, when the Alaska per capita personal income was \$45,665 and the KPB per capita personal income was \$41,772, while the U.S. per capita personal income was \$41,560.

Unemployment Rate

The KPB's annual average unemployment rate for 2012 is: average labor force 27,567; average number employed 25,057; the average number unemployed 2,341 for an unemployment rate of 8.4%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. Kenai oil production peaked in 1970 and is now a fraction of that level. Some new discoveries and steady gas production have helped ward off expected employment declines. Oil and gas are still of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

Education

The Kenai Peninsula Borough School District consists of 43 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with fewer than 100 students and various combinations of age groupings. The student population is projected to be just under the 9,000 mark and the school bus system transports over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough
Property Tax Rates
Direct and Overlapping Governments (1)
Last Ten Fiscal Years

Fiscal Year	Borough (1) (4)		Overlapping Rates (2)											
	Operating	Special District	City of Homer (5)		City of Kachemak (5)		City of Kenai (5)		City of Seldovia (5)		City of Seward (5)		City of Soldotna (5)	
			Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts
2003	6.50	0.10	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2004	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2005	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2007	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.00 (3)	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2009	4.50	0.00	4.50	2.30	1.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2010	4.50	0.00	4.50	2.30	1.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95
2011	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	3.12	0.50	1.65	2.47
2012	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67

(1) Borough's General Fund maximum mill rate for FY2010 is 8.238 mills

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

(3) The mill rate for the special district, the Post Secondary Fund, was combined into the Operating fund mill rate.

Sources:

(4) Data provided by Kenai Peninsula Borough Clerk's Office.

(5) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough
Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Discretely Presented Component Units (1)			GO debt as a percentage of Personal Income (4)	GO Debt as a percentage of Estimated Actual Value of Property (Area Wide)	General Bonded Debt Per Capita (2) (3) Service Areas			
	General Obligation Bonds (Area Wide)	General Obligation Bonds (Service Area)	General Obligation Bonds	Capital Leases/Notes payable	Total			Area Wide	Central Emergency Services Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area
2003	\$ 17,874,000	\$ -	\$ -	\$ 989,722	\$ 18,863,722	1.25%	0.20%	\$ 335	\$ -	\$ -	\$ -
2004	28,734,000	-	58,275,000	511,562	87,520,562	5.76%	0.87%	555	-	824	1,492
2005	25,359,000	-	56,655,000	261,351	82,275,351	5.16%	0.80%	490	-	807	1,457
2006	21,874,000	2,500,000	54,645,000	-	79,019,000	4.79%	0.73%	426	127	777	1,406
2007	22,399,000	2,425,000	52,795,000	1,450,192	79,069,192	4.76%	0.68%	428	123	764	1,353
2008	20,174,000	2,345,000	65,200,000	1,109,570	88,828,570	4.96%	0.69%	381	115	1,893	1,290
2009	17,904,000	2,260,000	62,520,000	754,730	83,438,730	4.26%	0.62%	338	116	1,787	1,209
2010	20,364,000	2,170,000	59,755,000	385,079	82,674,079	3.85%	0.59%	380	111	1,716	1,153
2011	33,910,000	2,075,000	56,875,000	631,745	93,491,745	4.35%	0.66%	612	113	1,604	1,070
2012	30,230,000	1,975,000	52,010,000	(5) -	84,215,000	3.71%	0.52%	536	88	905	1,498

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

- (1) For fiscal years 2003-2011 Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas, not the Primary Government.
- (2) Other Governmental Fund type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.
- (3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.
- (4) Personal income data is provided by the Bureau of Economic Analysis, <http://www.bea.gov>.
- (5) In fiscal year 2012 the Borough early adopted GASB Statement 61, which changed accounting and financial reporting for CPH and SPH. The debt is presented because it is general obligation debt for a discretely presented component unit of the Kenai Peninsula Borough.

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	Total estimated actual value of property	Assessed Values (1)			Tax Exempt Values (1)		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
		Real	Oil & Gas	Personal Property	Real	Personal			
2003	\$9,654,776	\$ 3,290,671	\$ 680,522	\$ 290,369	\$ 176,523	\$ 40,998	\$ 4,044,041	6.50	94.90%
2004	10,055,330	3,509,442	673,367	276,649	196,210	40,844	4,222,404	6.50	94.68%
2005	10,330,215	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50	94.31%
2006	10,795,995	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2007	11,616,777	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2008	12,820,924	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2009	13,539,200	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%
2010	14,094,147	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%
2011	14,151,091	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%
2012	16,185,687	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included.

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

Source: Data is provided by the Kenai Peninsula Borough's Assessing Department.

Kenai Peninsula Borough
Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	<u>2012</u>			<u>2003</u>		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Tesoro Alaska	\$ 321,276,064	1	4.84%	\$ 95,987,062	4	2.37%
Unocal	195,968,980	2	2.95%	358,357,890	1	8.86%
Conoco Phillips	179,561,870	3	2.71%	-		0.00%
Marathon Oil	138,887,280	4	2.09%	59,933,610	7	1.48%
ACS	83,432,332	5	1.26%	71,777,121	6	1.77%
XTO Energy Inc	51,626,800	6	0.78%	42,497,960	8	1.05%
Kenai Kachemak Pipeline	28,577,530	7	0.43%	-		0.00%
WAL-Mart Real Estate Business T	27,056,400	8	0.41%	-		0.00%
Alaska Pipeline	23,538,862	9	0.35%	-		0.00%
BP Exploration	23,297,413	10	0.35%	77,783,465	5	1.92%
Agrium, U.S.	-		-	190,340,291	2	4.71%
Phillips Petroleum Co.	-		-	101,661,882	3	2.51%
Forest Oil Company	-		-	29,451,590	9	0.73%
Phillips Alaska Inc.	-		-	26,283,140	10	0.65%
Totals	<u><u>\$1,073,223,531</u></u>		<u><u>16.18%</u></u>	<u><u>\$ 1,054,074,011</u></u>		<u><u>26.06%</u></u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2012 and FY2003 respectively. \$ 6,633,241,000 \$ 4,044,041,000

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amount expressed in thousands)	Per Capita Personal Income (4)	Median Age (3)	School Enrollment	Unemployment Rate (2)	Number of employed (2)
2003	53,316	\$ 1,505,864	\$ 28,244	36.6	9,661	9.40%	22,586
2004	51,733	1,519,711	29,376	37.4	9,467	10.00%	22,846
2005	51,765	1,594,109	30,795	38.0	9,527	9.50%	23,109
2006	51,350	1,650,417	32,141	39.7	9,389	8.70%	23,086
2007	52,370	1,660,353	31,704	39.1	9,368	8.10%	23,409
2008	52,990	1,791,892	33,816	39.2	9,250	7.60%	23,838
2009	52,990	1,959,462	36,978	39.2	9,256	7.90%	24,326
2010	53,578	2,145,309	40,041	39.4	9,145	9.80%	24,326
2011	55,400	2,148,001	38,773	40.6	9,148	10.00%	24,510
2012	56,369	2,271,490	40,297	40.6	9,083	9.30%	24,674

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 average rate for the previous calendar year
- (3) Data is provided by the State of Alaska Department of Labor
- (4) Data is provided by the US Department of Commerce, Bureau of Economic Analysis

As shown above the unemployment rate went up during FY2010; however, the actual number of employed stayed the same as FY2009. The rise in the unemployment rate was due to the number of individuals moving into the area looking for work.

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

	Current fee	FY14 Approved fee change
Clerk		
Public records request up to 5 hrs staff time per month	\$0.25 per page	
Public records request taking longer than 5 hrs staff time per month	actual costs	
Copies	\$0.25 per page	
Certified copies	\$5.00 plus copy costs	
Audio / Data CD	\$2.50 per copy	
Assembly agenda and minutes mailing	\$12.50	
Assembly packet, complete (black and white copy only)	\$90.00	
Borough code, complete	\$150.00	
Code supplement service - annual fee	\$50.00	
Appeal to Board of Adjustment (BOA)	\$300.00	
Valuation and flat tax appeal (BOE), refundable if appeal upheld		
Assessed value less than \$100K	\$30.00	
Assessed value \$100K to less than \$500K	\$100.00	
Assessed value \$500K to less than \$2 million	\$200.00	
Assessed value \$2 million or greater	\$1,000.00	
Election recount (may be refundable or additional may apply)	\$100.00	
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00	
Emergency Medical		
Ambulance billing		
Basic Life Support (BLS)	\$300.00	
Basic Life Support Emergency (BLS-E)	\$500.00	
Advanced Life Support (ALS)	\$400.00	
Advanced Life Support (ALS 1)	\$600.00	
Advanced Life Support (ALS 2)	\$800.00	
Mileage	\$11.00	
Mileage in excess of 17	\$7.00	
	\$3,500 per hour + fuel	
Ambulance billing - air transport (if needed)		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 - nonprofit or govt		\$10.00
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
		\$25.00 per hr NTE
Audit estimate preparation		\$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

	Current fee	FY14 Approved fee change
Geographic Information (GIS)		
8 1/2 x 11 color map	\$1.50	
11 x 17 color map	\$3.00	
11 x 17 b&w map	\$1.00	
18 x 24 b&w map	\$1.00	
18 x 24 color map	\$6.00	
24 x 36 b&w map	\$2.00	
24 x 36, 34 x 44 color map	\$12.00	
Digital DVD map books (complete set)	\$25.00	
Map books - hardcopy (each)	\$125.00	\$50.00
Land Management		
Temporary land use permit application fee	\$100.00	
Right Of Way or easement	\$500.00	
Negotiated sale. Lease or exchange	\$500.00	
Commercial quantity material extractions	\$300.00	
Small quantity material extraction application	\$25.00	
Temporary land use permit annual fee	\$400.00	
General utility Right Of Way use (base fee)	\$250.00	
Individual utility construction project (base fee)	\$50.00	
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet (\$2500 Max)	
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	
Office of Emergency Management		
E911 surcharge	\$1.50	
Planning Department		
Preliminary plats	\$200.00	
Time extensions	no charge	
Counter permit (material extraction)	\$50.00	
Conditional (material site) land use permit (CLUP)	\$300.00	
Modification of CLUP	\$300.00	
Variance to CLUP	\$300.00	
Local option zoning petition	\$300.00	
Building setback exception	\$0.00	\$50.00
Correctional community residential center (CCRC)	\$300.00	
Concentrated animal feeding operation (CAFO)	\$0.20 per animal	
Easement vacation not requiring public hearing	\$75.00	
Section line esmt & ROW vacations	\$500.00	
Plat amendment	\$50.00	
Plat waivers	\$50.00	
Abbreviated plat	\$200.00	
Appeal to BOA	\$300.00	
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	
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	

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

	Current fee	FY14 Approved fee change
Purchasing		
Contract award appeal (refundable if appellant prevails)	\$300.00	
River Center *		
Floodplain permit (staff)	\$50.00	\$0.00
Floodplain development permit (staff)	\$100.00	\$0.00
Floodway development permit (staff)	\$300.00	
Floodplain variance (PC)	\$300.00	
Habitat protection permit (staff)	\$50.00	\$0.00
Habitat protection prior existing permit (staff)	\$50.00	\$0.00
Habitat protection limited commercial permit (PC)	\$300.00	
Habitat protection conditional use permit (PC)	\$300.00	\$0.00
Habitat protection variance (PC)	\$300.00	
* If a project requires more than one borough River Center Department permit then only the single highest value fee will be charged		
Roads		
Right of Way use permit, annual	\$250.00	
Right of Way service connection	\$1.00	
Utility construction project permit (base fee for start up includes first 200 linear feet of construction, then \$.10 per linear foot)	\$50 minimum \$2,500 maximum	
Road Improvement district application fee (RIAD)		
Assessed value \$2 million or less	\$1,000.00	
Assessed value greater than \$2 million up to \$3 million	\$1,400.00	
Assessed value greater than \$3 million up to \$4 million	\$1,800.00	
Assessed value greater than \$4 million up to \$5 million	\$2,200.00	
Assessed value greater than \$5 million	\$2,200 plus \$400 for each add'l million	
Road Improvement district administration fee, included in the total cost of the project	\$6,000 plus \$70 per parcel	
Solid Waste		
Non commercial waste (residential)		
Asbestos	\$200.00 per ton	
Automobiles	No charge	
Household small batteries	No charge	
Misc (animal carcasses, ashes, etc)	No charge	
Refrigerators and freezers	No charge	
Used oil (limits apply)	No charge	
Vehicle batteries (limits apply)	No charge	
Hazardous waste - 3 drums per year	No charge	
Fluorescent lamps and bulbs (limits apply)	No charge	
Hazardous waste - violations	\$300.00	
Commercial waste		
Solid waste	\$20.00 per ton	
Asbestos	\$200.00 per ton	
Construction and demolition, land clearing, tires, etc per ton	\$45.00	
5-10 cubic yards	\$90.00	
10-20 cubic yards	\$180.00	
20-30 cubic yards	\$270.00	
30-40 cubic yards	\$360.00	
Acids/bases, liquid pesticides, etc. per gallon	\$30.00	
Animal carcasses, ashes, etc per animal	\$5.00	
Automobiles, per vehicle	\$10.00	

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

	Current fee	FY14 Approved fee change
Batteries, per pound	\$1.50	
Empty drum, each	\$35.00	
Fluorescent lamps and bulbs, each	\$0.52	
Fuses and flares, per pound	\$30.00	
Hazardous waste - violations	\$300.00	
Household appliances, per unit	\$20.00	
Mercury, per gallon	\$15.00	
Oxidizers, per pound	\$60.00	
Paint, solvent, fuel, oil, etc. per gallon	\$8.00	
Solid pesticides, per pound	\$6.00	
Solids or sludge, per gallon	\$12.00	
Special waste, per ton	\$85.00	
North Peninsula Recreation		
Pool		
General admission	\$4.00	
General admission -punch card (10 punches)	\$35.00	
Senior citizen (60+)	\$2.00	
Service Area resident	no charge	
General admission with water slide	\$7.00	
General admission with water slide - service area resident	\$1.50	
General admission with water slide - service area resident (20 punches)	\$20.00	
Water aerobics, per class	\$3.50	
Water aerobics punch card (10 punches)	\$30.00	
Swimming lessons	\$40.00	
Swimming lessons, service area residents	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	
Red Cross Lifeguard class	\$170.00	
Water safety classes for school groups, per participant (in addition to admission)	\$3.00	
Idita-swim competition	\$20.00	
Pool rental per hour (up to 50 people)	\$125.00	
Pool rental per hour, service area resident (up to 50 people)	\$100.00	
Waterslide rental per hour, (in addition to pool rental)	\$75.00	
Waterslide rental per hour, service area resident (in addition to pool rental)	\$50.00	
Each additional 20 people	\$10.00	
Exercise Room & Racquetball Courts		
Exercise room	\$5.00	
Exercise room service area resident	\$3.00	
Exercise room service area resident, punch card (10 punches)	\$30.00	
Membership fee - 6 months	\$225.00	
Membership fee - 12 months	\$425.00	
Racquetball courts per hour	\$9.00	
Racquetball courts per hour, service area resident	\$6.00	
Walleyball 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	

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

	Current fee	FY14 Approved fee change
Nikiski Community Recreation Center		
Room rental, gym, classroom, multipurpose (hourly)	\$30.00	
Full day room rental, gym, classroom, multipurpose	\$175.00	
Full day room rental, gym, classroom, multipurpose with kitchen	\$225.00	
Kitchen rental per hour	\$50.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering	\$100.00	
Dance floor	\$50.00	
Gym equipment	\$15.00	
Inflatable obstacle course	\$100.00	
Gym use, per participant	\$1.00	
Gym use, family limit	\$5.00	
Teen center, per participant	\$1.00	
Teen center, annual membership	\$75.00	
Teen night, per participant	\$2.00	
Teen dance, per participant	\$2.00-\$5.00	
Spinning class	\$5.00	
Spinning class punch card (10 punches)	\$45.00	
Spinning class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
Summer Camp		
Summer pass, eight weeks	\$200.00	
Summer pass, eight weeks (two or more children)	\$175.00	
Daily rate	\$16.00	
Per Activity	\$4.00	
Punch Card (day punches - good for 6 camp days)	\$75.00	
Sports Leagues		
Flag football	\$30.00	
Youth basketball	\$30.00	
Interleague basketball	\$40.00	
Women's basketball	\$40.00	
Youth volleyball	\$30.00	
Adult volleyball	\$40.00	
Adult dodge ball	\$30.00	
Northern lights sport camp, per participant	\$25-\$50	
Annual events		
Community garage sale, per space	\$10.00	
Craft fair, per space	\$10.00	
Geocache events	varies	
Family fund event, booth space	\$25-\$35	
Walleyball & Volleyball tournaments	varies	
Seldovia Recreational Service Area		
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	\$50.00	
Kitchen use, basic	included in rental	
Kitchen use, extensive	\$20.00	