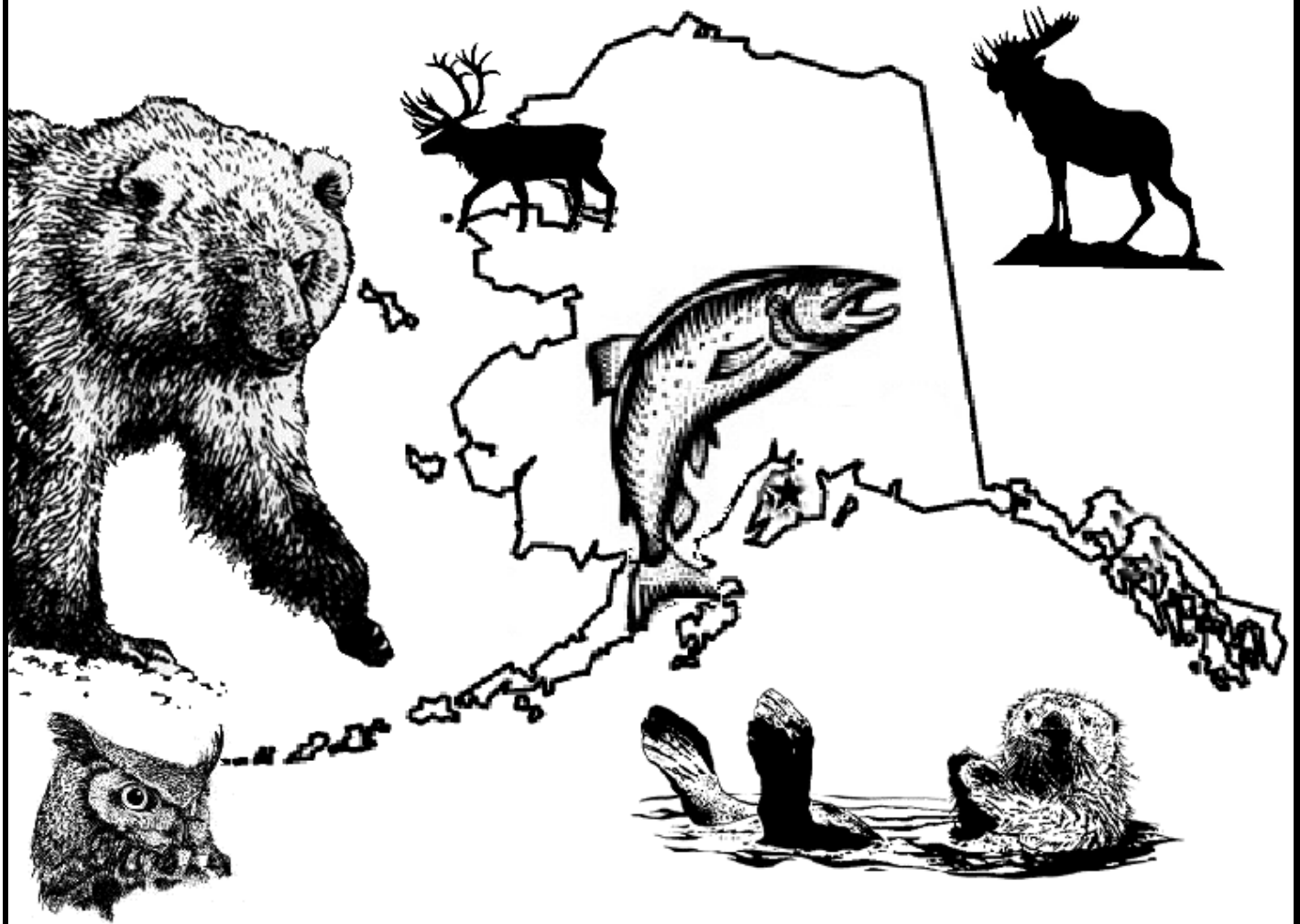


KENAI PENINSULA BOROUGH ALASKA



**FY 2013
ANNUAL BUDGET
JULY 1, 2012 TO JUNE 30, 2013**

**MIKE NAVARRE
BOROUGH MAYOR**

ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2012

MIKE NAVARRE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

CRAIG C. CHAPMAN
DIRECTOR OF FINANCE

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**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2013**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Gary Knopp, President	1 – Kalifornsky	2012
Harold Smalley	2 – Kenai	2014
Ray Tauriainen	3 – Nikiski	2013
Linda Murphy	4 – Soldotna	2013
Charles Pierce	5 – Sterling/Funny River	2014
Sue A. McClure	6 – East Peninsula	2012
Brent Johnson	7 – Central	2013
Bill Smith	8 – Homer	2014
Mako Haggerty	9 – South Peninsula	2012

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 6, 2012

TO: Gary Knopp, 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 2013 (FY13). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2013 as well as projections for the Borough's operational funds through Fiscal Year 2016 and capital plans through Fiscal Year 2017.

Key Budget Principles

The FY2013 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

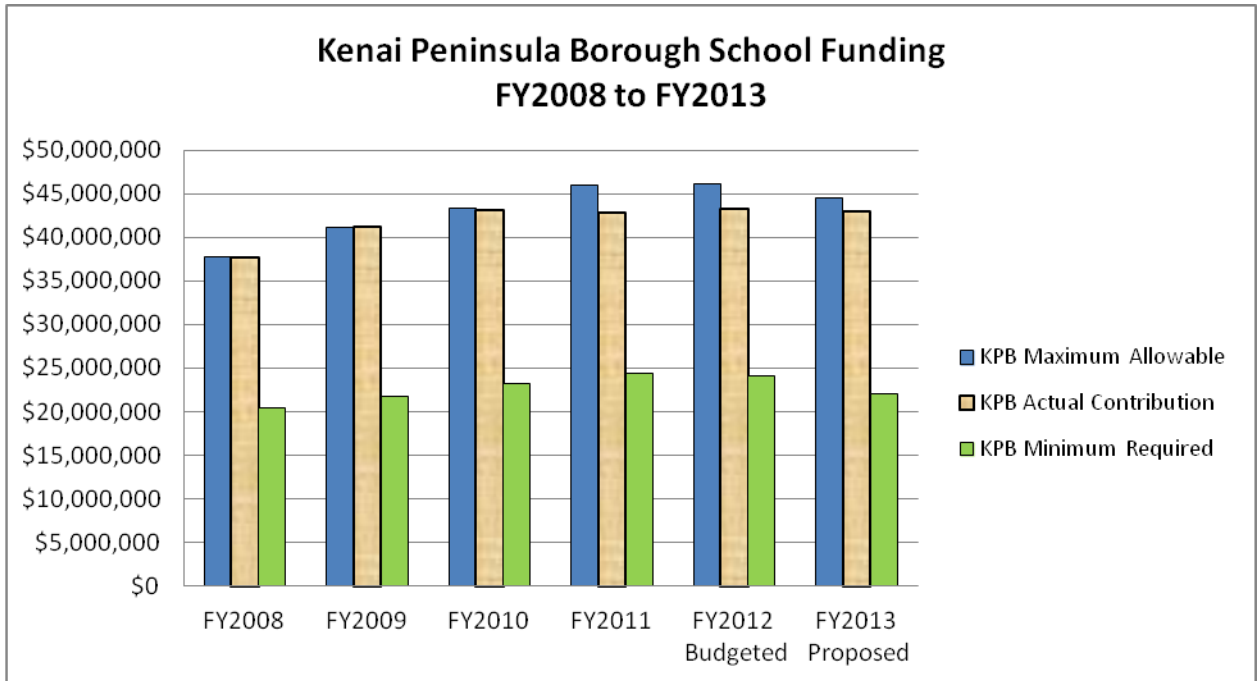
The Borough's major budgetary goals for FY2013 include:

- 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

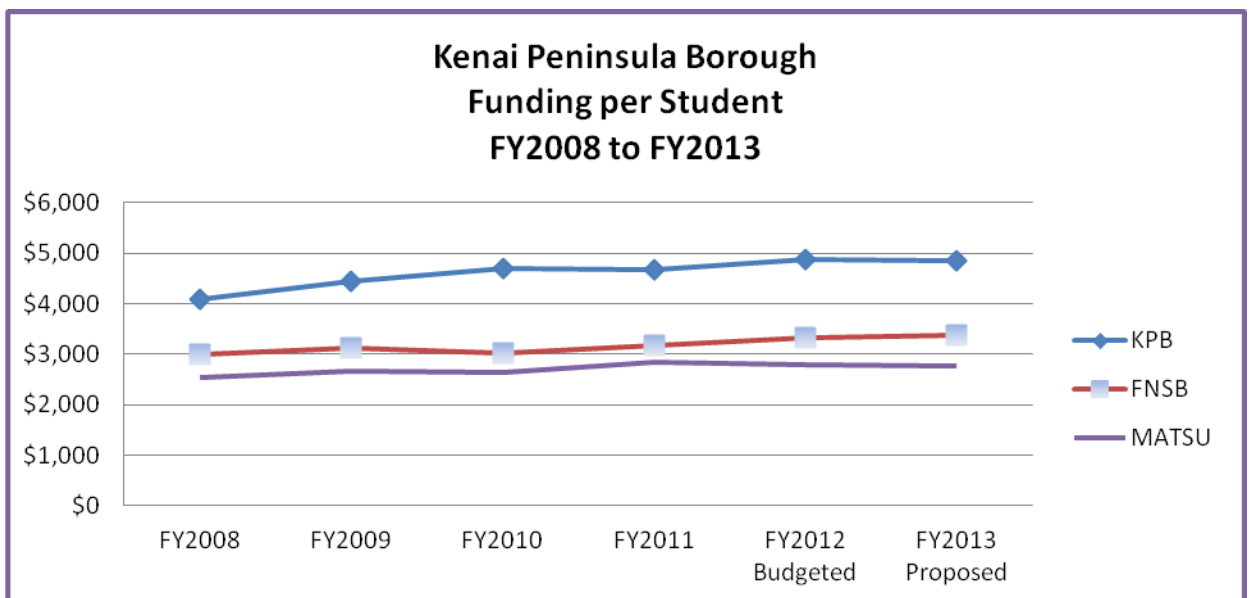
- Public Employee Retirement System (PERS). Due to poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies, the Borough and all municipalities in the State of Alaska saw substantial increases in their PERS rate. Effective July 1, 2008, 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 FY2013 rate is 35.84%. 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 **\$22,097,401** and the maximum amount is **\$44,454,384**. The amount the Borough has appropriated for FY2013 is **\$43,000,000**.



The projected number of students for FY2013 is 8,871 and the Borough's funding per student is approximately **\$4,847**.

For comparative purposes, in FY2012 the Borough contributed \$43,251,135 for 8,970 students; the Fairbanks North Star Borough contributed \$47,359,300 for 14,267 students and the Mat-Su Borough contributed \$48,347,365 for 17,334 students. The Borough's contribution was \$4,822 per student; the Fairbanks North Star Borough's contribution per student was \$3,319 and Mat-Su Borough's contribution per student was \$2,789.



Total funds provided for school purposes are \$46,621,245, which includes \$2,571,245 for school related debt, and \$1,050,000 for school district capital projects is equivalent to 6.96 mills. Sales tax revenue is expected to cover \$30,064,593, debt reimbursement from the State covers \$1,792,872; the balance of funding of \$14,763,780 (equivalent to 2.21 mills) comes from property taxes, federal revenue, and other sources. The total funding provided by the Borough represents an amount equal to 64% 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 105%. The Borough's General Fund contribution to support these expenditures has increased approximately \$3,800,000. The General Fund contribution for FY2013 is budgeted at \$8,043,557 and represents an amount equal to approximately 11.0% of total General Fund expenditures. The equivalent of 1.20 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. Health care cost has risen from \$3,014,619 in 2005 to \$5,597,855 in 2011, an 86% increase.
- Positions that were added or deleted when compared to last year's budget are as follows. The General Fund added 2.0 FTE's as follows; the mayor's department is adding back the special assistant position which was deleted in the FY2011 budget and the capital project's department is adding a project manager due to an increase in the number of capital projects they are managing. The net impact to Service Areas and Special Revenue Funds is 5.90 FTE's as follows: the school maintenance department is adding an electrician position; CES is increasing their clerical staff from 1.5 FTE's to 2.0 FTE's in addition to the 3.0 FTE emergency responder positions the assembly approved in August 2011; North Peninsula Recreation is increasing the staff by .4 FTE's for additional maintenance staff; and the Solid Waste department is adding back the one position that was scheduled to be reduced with closing the landfills and transfer stations on Sundays from October through April of each year, which was not implemented. During the past 10 fiscal years, the General Fund has had a net decrease of 2.92 FTE's, while Service Areas and Special Revenue Funds have increased 35.07 FTE's.

Financial Condition Summary

Overall assessed values are projected to increase 3.2% from FY2012 values. Most of the increase is related to oil and gas activity in the Borough and one large commercial gas storage facility. Not including the increases in oil and gas properties and the gas storage facility, Borough assessed values only increased .3%.

Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value. FY2013 values 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 have reported finding 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 FY2016 at which time all Solid Waste debt is scheduled to be paid off. New debt for Solid Waste is not expected until FY2017.

The FY2013 General Fund, fund balance is projected to be approximately \$19.5 million, which is in the middle of the Borough's fund balance policy range. In FY2013 and FY2015, the Borough will make the final payments on debt service for Solid Waste resulting in savings of \$826,800 in FY2014 and \$1,055,150 in FY2016.

Financial Plans

General Fund

Revenues and other financing sources of \$71,421,875 support the FY2013 general fund budget. This total consists of \$31,805,270 in property tax revenue, \$30,064,593 in sales tax revenue, \$5,759,868 in state revenue, \$2,292,144 in federal revenue, and \$1,500,000 in other revenues and financing sources. Expenditures exceed projected revenues by \$1,507,653.

Overall expenditures increased \$1,518,307 when compared to the original FY2012 approved budget, and \$645,371 (which includes carryover encumbrances and supplemental appropriations), when compared to the estimated forecasted FY2012 budget. Factors impacting the budget for FY2013 are as follows:

- Funding for schools net increase of \$6,340; \$251,135 decrease for operations, \$157,475 for debt service and \$100,000 for capital projects.
- Health care (net of new positions) \$311,837
- Increase in funding for the Senior Citizen Grant Program of \$133,069
- Electronic meeting management software of \$100,000
- 911 funding increase of \$129,552
- Increase of \$200,000 for legal services in assembly budget
- Personnel changes of \$285,541, change in personnel cost of \$518,309, and charge outs to departments of (\$178,162)
- All other areas showed a net increase of \$11,821

The total amount appropriated for school purposes is \$46,621,245, an amount equal to 64% of the Borough's General Fund budget. Local educational funding for FY2013 includes \$43,000,000 for school district operations, \$2,571,245 for school related debt service, and \$1,050,000 for capital projects.

The FY2013 general fund tax rate is 4.50 mills, the same rate as FY2012. Sales tax revenue for FY2013 is expected to have a slight increase from the FY2012 budget amount to \$30,064,593. Sales tax revenue generates the equivalent of 4.51 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 2011 was approximately \$2,950,000; the revenue loss equivalent of a reduction in the mill rate of .44 mills.

State revenues consist of \$3,046,996 for revenue sharing, \$1,792,872 for school debt reimbursement, \$750,000 for fish tax, and \$170,000 from co-op distributions.

Federal revenues consist of \$2,222,144 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 \$14,854,017 and \$22,610,573. The projected fund balance as of June 30, 2013 is \$19,539,479; \$4,685,462 higher than the minimum level and \$3,071,094 lower than the maximum level recommended by borough policy.

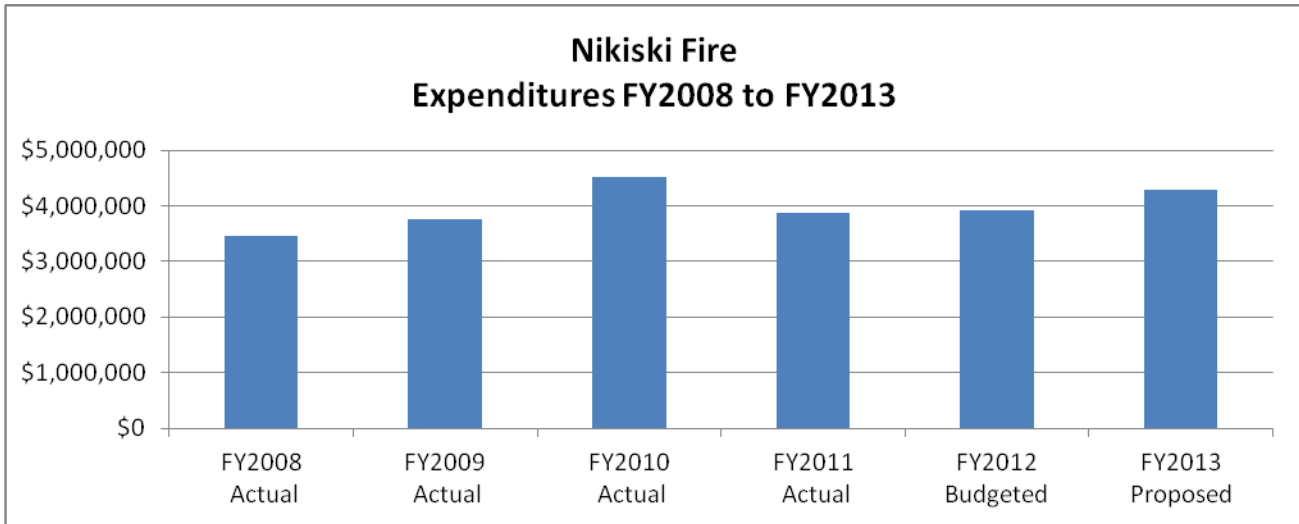
Service Areas and Special Revenue Funds

As a whole, the FY2013 service area budgets are comparable to FY2012.

Selected individual funds are as follows:

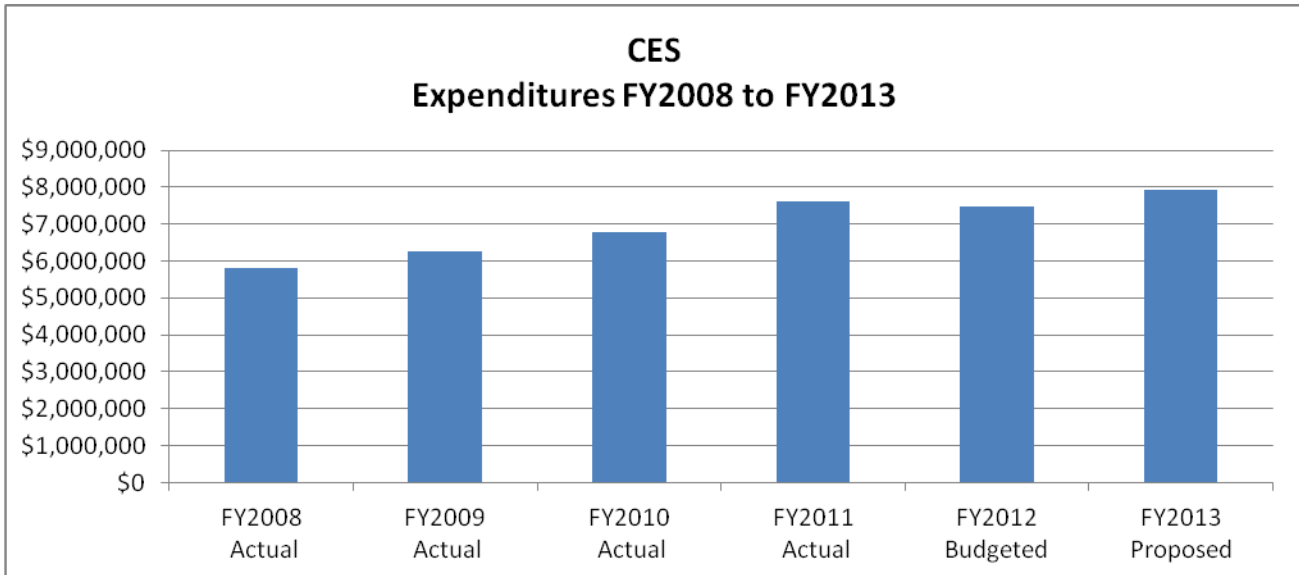
Nikiski Fire Service Area

The Nikiski Fire Service Area budget is up \$174,124 or 4.44%. Tax revenues, the largest revenue source for the Service Area, have been relatively constant over the past 5 years. The Service Area has reduced staffing and obtained grant funding for replacement of their emergency response apparatus in response to increasing cost.



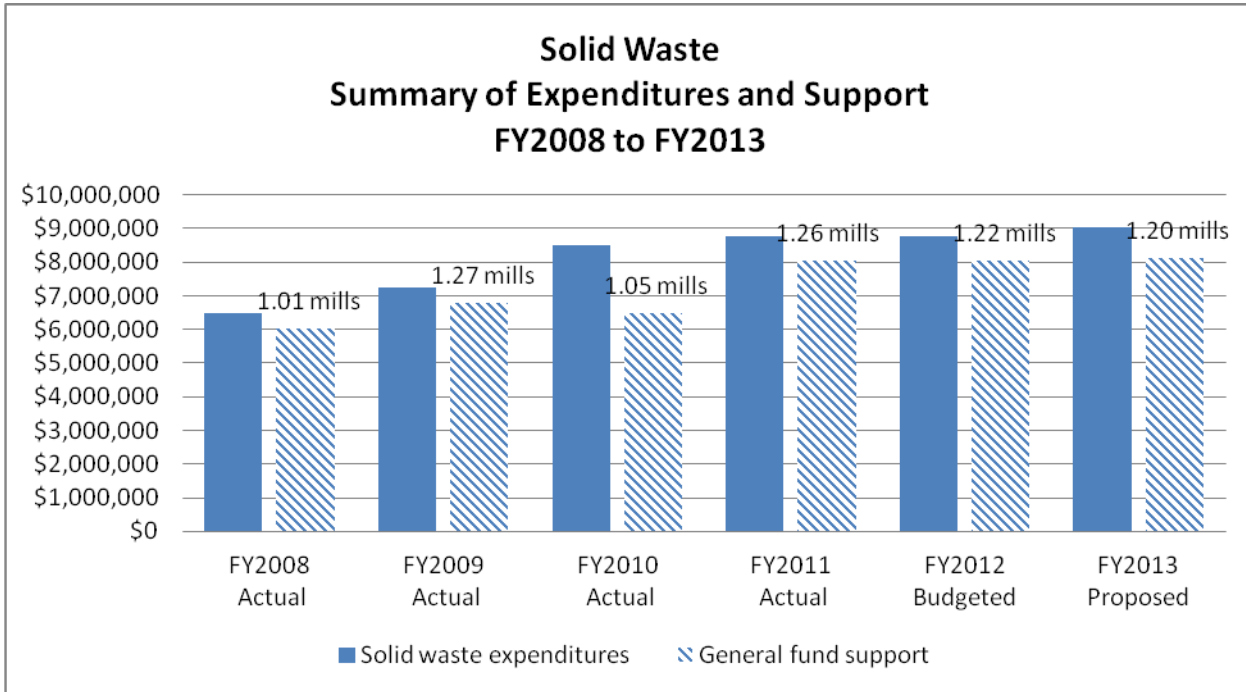
Central Emergency Services

The Central Emergency Services (CES) budget is increasing \$449,995 or 6.02%. The Service Area is adding 3.5 FTE, three of which are being funded from grant revenue for two years with the Service Area obligated to fund the positions for one additional year. The current budget is not sustainable in the out years, and the Service Area will have to look for ways reduce expenditures or increase revenues. The service area budget has increased 112% 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.



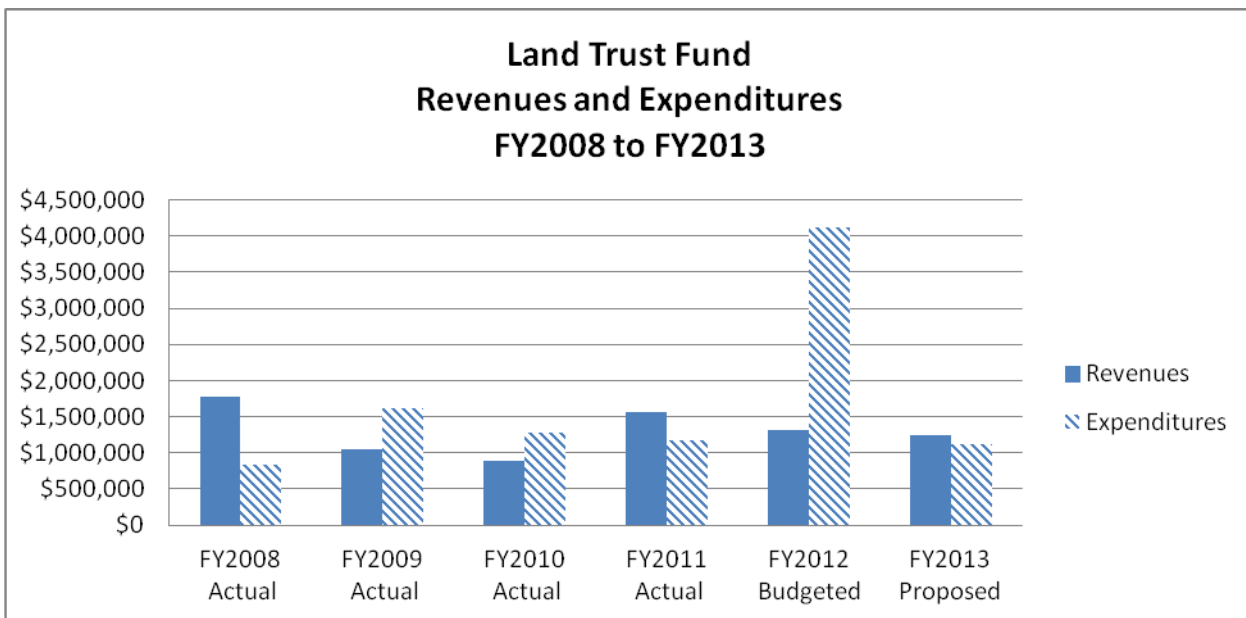
Solid Waste

The Solid Waste FY2013 budget is increasing \$255,748, or 2.91%, to \$9,036,945. Increases include one additional (1) FTE for staffing at the Central Peninsula Landfill. The FY2012 budget approved by the Assembly, had authorized closing all landfills and transfer sites on Sundays between October and April, which would have resulted in the reduction of (1) FTE. This action was reversed by the Assembly in August 2011. The Borough's General Fund provides funding for this program in the amount of \$8,043,557, an amount equal 1.20 mills or 11.0% of the General Fund budget. The Solid Waste budget should decrease in FY2014 and FY2016 due to a reduction in debt service. Debt issued in 2003 for development of a new cell and infrastructure at the Central Peninsula Landfill will be paid off in FY2013. The remaining Solid Waste debt is scheduled to be paid off in FY2015.



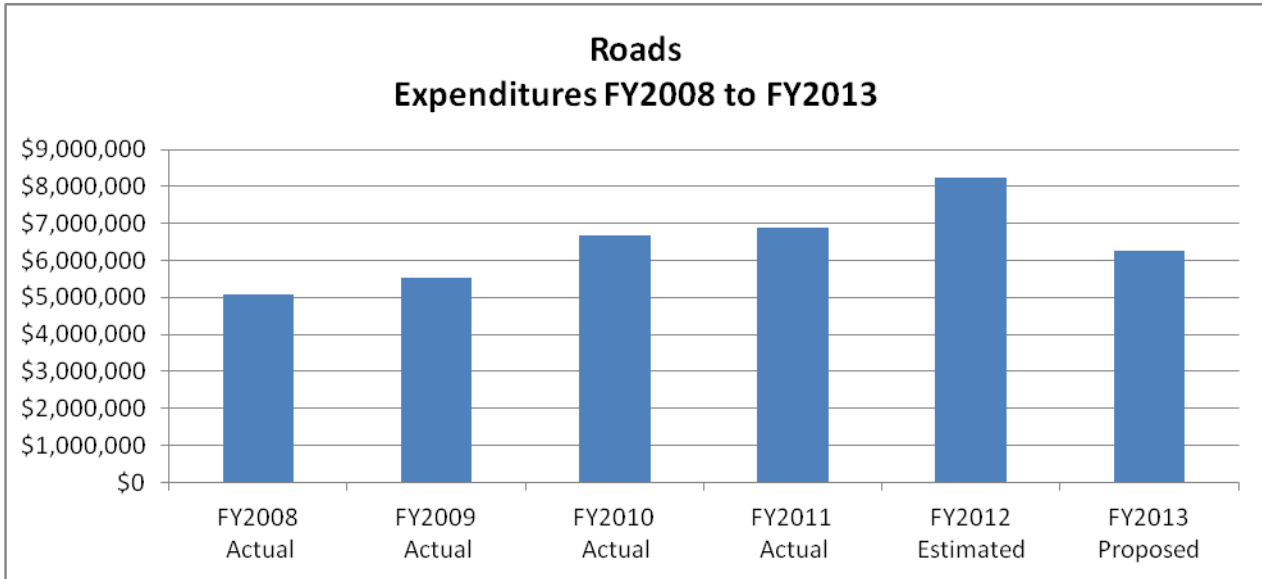
Land Trust Fund

The Land Trust Fund FY2013 budget is decreasing when compared to FY2012, by \$3,006,116 or 72.7%. In FY2012, \$3,040,000 was budgeted as a transfer to the Solid Waste Capital Project Fund to provide partial funding of the Homer Transfer site construction project. This transfer was ultimately canceled and the funds returned to the Land Trust Fund.



Road Service Area

The Road Service Area is proposing a decrease in expenditures for FY2013. This will allow the Service Area to rebuild their fund balance which decreased substantially during FY2012, due to an unusually high amount of snow fall.



Kachemak Emergency Services

The Kachemak Emergency Services budget is increasing \$90,642 or 11.09%, when compared to the FY2012 budget as the Service Area continues to see substantial increases in call volume. Additional apparatus are being located in the west side of the Service Area for quicker response to calls.

911 Fund

Expenditures in the 911 fund are projected to increase \$206,187 or 12.29% in FY2013. Software maintenance of \$50,552 is new due to a new Computer Aided Dispatch system that went into effect in 2011. Other increases include software support and training of personnel for the new software and replacement of some 911 workstations.

Capital Projects

The FY2013 budget includes \$1,050,000 for school district major maintenance projects. The projects include: \$100,000 for generator upgrades; \$150,000 for fire marshal safety upgrades; \$150,000 for area-wide asbestos abatement; \$75,000 for area-wide locker replacements; \$100,000 for area-wide HVAC upgrades; \$75,000 for playground equipment; \$125,000 for area-wide electrical and lighting upgrades; \$75,000 for flooring replacements; \$100,000 for auditorium lighting upgrades and \$100,000 for upgrades to the propane system at Nanwalek School.

Solid waste capital projects include \$70,000 for replacement of recycle containers; General Government includes \$376,059 for remodeling at the Borough's administration building.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$95,000 at Nikiski Fire Service Area, \$60,000 at Anchor Point Fire and Emergency Medical Service Area, \$832,800 at Central Emergency Services, \$30,000 at Kachemak Emergency Service Area, \$20,000 at North Peninsula Recreation Service Area, and \$1,365,497 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 FY2013 is 8.40 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 FY2013 remains at 4.50 mills and with the exception of Central Emergency Services whose mill rate is increasing from 2.45 to 2.65 mills, service area tax rates are staying at their FY2012 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2013 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 FY2012 budget.

Revenues:	FY2012 Original Revenues	FY2013 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 54,641,923	\$ 56,517,888	\$ 1,875,965
Sales Tax	28,671,825	30,064,593	1,392,768
Intergovernmental:			
Federal	3,218,550	2,585,741	(632,809)
State	4,652,639	5,759,868	1,107,229
Other Revenue	19,887,488	19,858,200	(29,288)
Fund Balance Appropriated, net	8,295,059	1,866,036	(6,429,023)
	<u>\$ 119,367,484</u>	<u>\$ 116,652,326</u>	<u>(\$ 2,715,158)</u>

Property and sales tax revenues are up by a combined 3.5% and represents approximately 75.4% of total revenues (not including fund balance), this compares to 75.0% for FY2012 and 74.6% for FY2011. Other information is as follows:

- Property taxes are projected to increase approximately \$1,565,000, of which \$520,000 is related to an increase in the mill rate at CES, \$1,090,000 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 as the economy in the Borough and the lower 48 states recover from the national recession. 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 \$2,950,000, equivalent to .44 mills.
- Federal revenue is down due to PILT funds being offset by revenue received under the Forestry receipt program.
- Federal revenues are down as funding for the Secure Rural Schools and Community Self-Determination Act has terminated.
- The use of fund balance to balance the budget is declining. The FY2012 budget included \$3,040,000, from the Land Trust Fund, fund balance for funding of the Homer Transfer site project. This project was ultimately funded by a State Grant and the funds returned to the Land Trust Fund.

The following schedule presents a summary of General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds appropriations for FY2013. Please note that the FY2012 amounts are based on the original Assembly approved budget and do not include encumbrances and certain contingency balances carried forward from the prior year, or supplemental appropriations.

Expenditures:	FY2012 Original Appropriation	FY2013 Adopted	Increase (Decrease)
General Government	\$ 16,511,820	18,260,513	\$ 1,748,693
Solid Waste	12,071,197	9,036,945	(3,034,252)
Public Safety	16,652,018	16,486,047	(165,971)
Recreation	1,697,334	1,613,682	(83,652)
Education	47,572,696	47,288,434	(284,262)
Road Maintenance	6,851,451	6,257,036	(594,415)
Hospitals	8,103,046	7,403,552	(699,494)
Internal Service	9,907,922	10,306,117	398,195
	<u>\$ 119,367,484</u>	<u>\$ 116,652,326</u>	<u>(\$ 2,715,158)</u>

Total FY2013 appropriations are down 2.1% from the FY2012 original budget. For comparative purposes, the FY2012 budget was up 5.3% when compared to the original FY2011 budget. The primary drivers of this change include:

- Road maintenance expenditures are decreasing as the Service Area has reduced their expenditures to re-build their fund balance which was decreased due to a heavy snow year.
- Expenditures for public safety are down as a \$1,345,954 reduction in public safety capital projects are offsetting operating increases of \$1,141,053.
- Solid waste expenditures are down due to a one time appropriation of \$3,040,000 in partial funding for converting the Homer landfill to a transfer site was included in the FY2012 appropriations. Without this one-time item, solid waste expenditures increased \$5,648.
- Internal Service Fund expenditures are up due to an increase in health care cost. This increase is being charged out to all departments.

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:

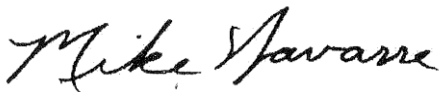
- Delivery of Borough services at a standard of excellence.
- The highest level of local educational funding borough residents can reasonably afford and sustain.
- A high quality capital and operational maintenance program that ensures the continued use and economic value of borough assets.
- Support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

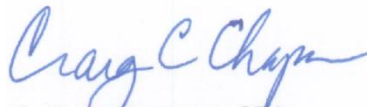
Credit is given to those who have participated in the preparation of the FY2013 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Borough Controller Brandi Harbaugh, Financial Planning Manager Cathey Wallace (who coordinated this year's budget process), Sales Tax Supervisor Clyde Johnson, Treasury/Budget Analyst Penny Carroll, Auditor/Accountant Betty Coats and Finance Department Administrative Assistant Harmony Curtis. 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

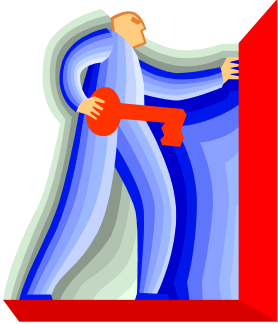


Craig C. Chapman, CPA
Director of Finance

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Kenai Peninsula Borough FY2013 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 2011 was 56,369.

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 FY13, the Borough's proposed contribution is \$43,000,000; the cap amount is \$44,454,384. The Borough's sales tax revenue is estimated to fund \$30,064,593 of that amount; the balance or \$12,935,407 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 FY13 is \$46,621,245, an amount equal to 64% of the Borough's General Fund budget.

The 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 2012-19, 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.

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 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 Assembly holds work sessions on the proposed budget throughout May and early June. 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 last meeting in May. 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 FY13 is 8.4 mills. The Assembly authorized the borough wide mill rate for FY13 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.

FY2013 Budget Calendar

November 2011						
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			

November 2011

- 07 Begin tentative budget calendars development - Coordinate Assembly/Mayor/Departments and Service Areas.
- 15 Meet with Mayor regarding budget calendar.
- 15 Calculate preliminary wage scale, benefits and insurance estimates for new year.
- 29 Meet with the Mayor regarding budget guidelines.
- 29 Load current year budget information into budget excel spreadsheets and personnel information into budgeting system and worksheets.
- 30 Send notice of kickoff meeting and request staffing change information for the new year.

May 2012						
S	M	T	W	T	F	S
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27	28	29	30	31		

December 2011						
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18	19	20	21	22	23	24
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December 2011

- 07 Due date for staffing change information from departments.
- 12 Update personnel budget information in budgeting system.
- 17 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.

June 2012						
S	M	T	W	T	F	S
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January 2012						
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29	30	31				

January 2012

- 04 Get preliminary assessed value estimates from Assessor.
- 07 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.
- 10 Budget kickoff meeting: Mayor/Department heads/Service Area Administrators.
- 10 Internal budget development process begins.
- 10-31 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 Provide final Personnel/Benefits and insurance costs to departments and Service Areas.
- 27 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.

July 2012						
S	M	T	W	T	F	S
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29	30	31				

February 2012						
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26	27	28	29			

February 2012

- 01-29 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
- 01-29 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.
- 14 Joint budget work session with Assembly, Mayor and School district Board Members.
- 23-29 Begin department budget review meetings with Mayor & administrators.

August 2012						
S	M	T	W	T	F	S
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March 2012						
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25	26	27	28	29	30	31

March 2012

- 01 Real Property assessment notices mailed.
- 05-09 Department budget review meetings with Mayor and administrators.
- 13 Joint budget work session with Assembly & Borough administration
- 05 Service Area Board approved budget requests submitted to Finance.
- 05-19 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.
- 19-26 Service Area Budget review meetings with Mayor and administrators.

September 2012						
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April 2012						
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22	23	24	25	26	27	28
29	30					

April 2012

- 01-27 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
- 02 School Board meeting – budget approval.
- 11 Conduct system input training for administrative assistants.
- 17-26 Review draft of preliminary budget document.
- 16 FY2013 Appropriating Ordinance to assembly packet.
- 17 School district presents proposed budget to Assembly
- 27 Preliminary budget completed and to the printer.
- 27 Complete input of budget into budgeting system.
- 30 Resolution setting school local effort amount to Assembly packet

October 2012						
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21	22	23	24	25	26	27
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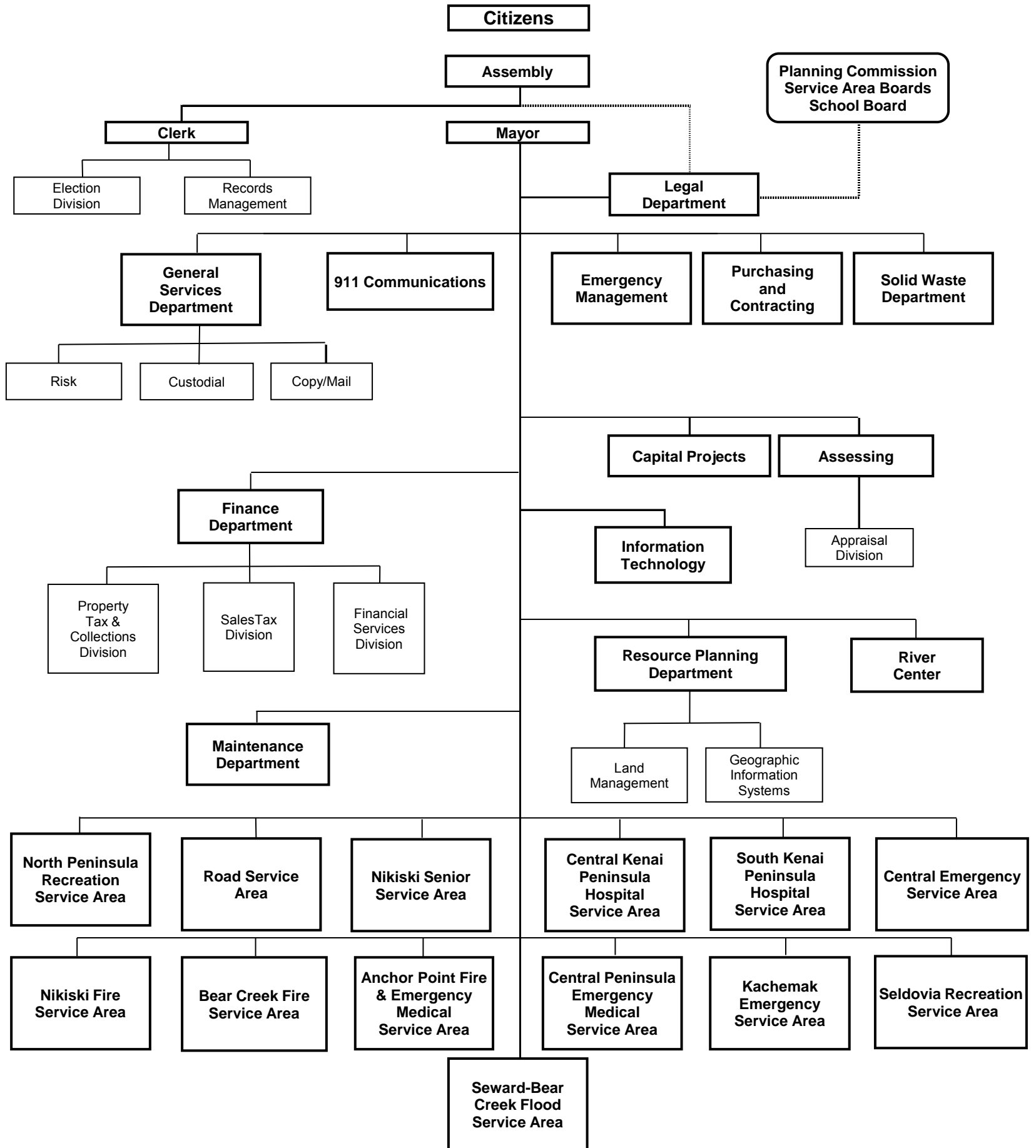
May 2012

- 01 Mayor's proposed budget documents presented to the Assembly.
- 01 Introduce appropriating ordinance.
- 15 Public hearing on FY2013 budget.
- 21 Resolution setting the mill levy to the Assembly packet.

June 2012

- 01 Assessor certifies final assessment roll
- 05 Public hearing and final adoption of budgets and setting of mill rates.
- 06-18 Update budget document to reflect final adopted budget.
- 18 Roll FY2013 budget into financial system
- 27 Finalize budget document for publication.
- 29 Distribute published budget document.

Kenai Peninsula Borough Organizational Chart



Kenai Peninsula Borough Staff

Mike Navarre
Mayor

Johni Blankenship
Borough Clerk

Paul Ostrander
Chief of Staff

Colette Thompson
Borough Attorney

Borough Departments

Mark Dixon
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

Vacant
Maintenance Director

John Mohorcich
River Center Director

Kevin Lyon
Capital Projects
Director

Eric Mohrmann
Emergency
Management Director

Tammy Goggia
911 Operations Manager

Borough Service Areas

James Baisden
Fire Chief
Nikiski Fire
Service Area

Earl Kloster
Chairman
Bear Creek Fire
Service Area

Roberta Proctor
Chairman
Anchor Point Fire &
Emergency Medical
Service Area

Chris Mokracek
Fire Chief
Central Emergency
Service Area

Robert Cicciarella
Fire Chief
Kachemak Emergency
Service Area

Vivian Rojas
Chairman
Seldovia Recreational
Service Area

Rachel Parra
Recreation Director
North Peninsula Recreation
Service Area

Jim Chambers
Chairman
Central Emergency
Medical Service Area

Doug Schoessler
Roads Director
Road Service
Area

Bill Williamson
Chairman
Seward Bear Creek
Flood Service Area

Tim Peterson
Chairman
Central Kenai
Peninsula Hospital
Service Area

Judith Lund
Chairman
South Kenai
Peninsula Hospital
Service Area

Jim Evenson
Chairman
Nikiski Senior
Service Area

Introduced by:	Mayor
Date:	05/01/12
Hearings:	05/15/12 & 06/05/12
Action:	Postponed Until 06/05/12
Date:	06/05/12
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2012-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2013

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

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

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

SECTION 1. That \$72,929,528 is appropriated in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013 as follows:

General Government Operations	\$17,157,799
Transfer to School District for Operations and In-kind Services	43,000,000
Transfer to School Debt Service	2,571,245
Transfer to Special Revenue Funds:	
Solid Waste	8,043,557
Post Secondary Education	667,189
Land Trust Fund	57,692
911 Communications Fund	329,065
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,050,000

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

A. Local Effort	\$33,806,586
B. Maintenance	7,038,861
C. School District Utilities	81,145
D. School District Insurance	1,884,254
E. School District Audit	60,000

F. Custodial Services	<u>129,154</u>
Total Local Contribution per AS 14.17.410	<u>\$ 43,000,000</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013 are as follows:

Nikiski Fire Service Area	\$4,093,126
Bear Creek Fire Service Area	382,011
Anchor Point Fire and Emergency Medical Service Area	579,093
Central Emergency Service Area	7,921,471
Central Peninsula Emergency Medical Service Area	8,716
Kachemak Emergency Service Area	907,770
Seward Bear Creek Flood Service Area	263,597
911 Communications	1,904,300
Kenai Peninsula Borough Road Service Area	6,255,036
Engineer's Estimate Fund	2,000
North Peninsula Recreation Service Area	1,601,493
Seldovia Recreation Service Area	42,189
Post-Secondary Education	667,189
Land Trust	1,128,756
Nikiski Senior Service Area	273,210
Solid Waste	9,036,945
Central Kenai Peninsula Hospital	3,846,139
South Kenai Peninsula Hospital	3,541,916

SECTION 5. That \$2,571,245 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SECTION 6. That \$1,881,950 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SECTION 7. That \$190,378 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SECTION 8. That \$3,625,975 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SECTION 9. That \$1,986,872 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013 are as follows:

School Revenue	\$1,050,000
Solid Waste	70,000
General Government	376,059
Service Areas:	
Nikiski Fire	95,000
Anchor Point Fire and Emergency	60,000
Central Emergency	832,800
Kachemak Emergency	30,000
North Peninsula Recreation	20,000
South Kenai Peninsula Hospital	1,365,497

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013 are as follows:

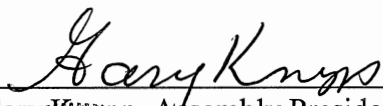
Insurance and Litigation	\$3,427,581
Health Insurance Reserve	6,178,536
Equipment Replacement	700,000

SECTION 12. That the FY2013 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 1, 2012, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 13. That funds reserved for outstanding encumbrances as of June 30, 2012 are reappropriated for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

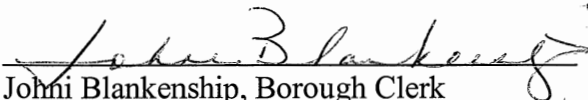
SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2012.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF JUNE, 2012.



Gary Knopp, Assembly President

ATTEST:

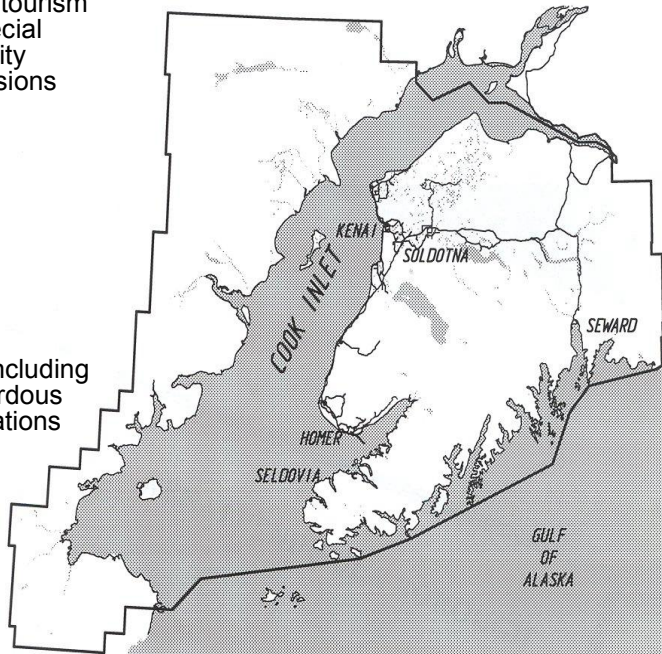


Johni Blankenship, Borough Clerk



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	55,400
Emergency Services	15 fire stations 2 hospitals
Solid Waste Disposal	8 landfills 2 baling facilities, including recycling and hazardous waste collection stations 4 transfer facilities 8 drop box transfer sites
Roads	638 miles maintained
Education	44 schools in operation



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**Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2013**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2012 Original Total All Fund Types	FY2011 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 25,388,631	\$ 19,111,508	\$ -	\$ -	\$ -	\$ 44,500,139	\$ 44,097,457	\$ 42,272,794
Personal	1,084,154	789,280	-	-	-	1,873,434	1,601,332	1,721,859
Oil & Gas (AS 43.56)	3,645,293	4,128,691	-	-	-	7,773,984	6,691,695	7,068,878
Penalty & Interest	507,192	60,853	-	-	-	568,045	508,549	605,286
Flat Tax	480,000	182,364	-	-	-	662,364	614,882	720,124
Motor Vehicle Tax	700,000	439,922	-	-	-	1,139,922	1,128,008	1,188,416
Total Property Taxes	31,805,270	24,712,618	-	-	-	56,517,888	54,641,923	53,577,357
Sales Tax	30,064,593	-	-	-	-	30,064,593	28,671,825	27,798,976
Federal Revenue	2,292,144	293,597	-	-	-	2,585,741	3,218,550	4,317,649
State Revenue	5,759,868	-	-	-	-	5,759,868	4,652,639	10,423,711
Interest Revenue	1,250,000	487,962	-	110,562	124,481	1,973,005	2,067,732	1,869,708
Other Revenue	250,000	7,975,747	-	-	9,659,448	17,885,195	17,819,756	25,108,108
Total Revenues	71,421,875	33,469,924	-	110,562	9,783,929	114,786,290	111,072,425	123,095,509
Other Financing Sources/Transfers	-	52,352,632	10,256,420	3,585,000	-	66,194,052	69,828,412	86,623,375
Total Revenue and Other Financing Sources	71,421,875	85,822,556	10,256,420	3,695,562	9,783,929	180,980,342	180,900,837	209,718,884
Appropriations:								
Expenditures/Expenses								
Personnel	13,710,372	21,236,054	-	-	491,751	35,438,177	32,258,578	31,606,095
Supplies	362,135	2,291,598	-	-	15,820	2,669,553	2,559,102	2,402,023
Services	4,266,859	17,450,933	-	-	9,798,046	31,515,838	32,084,560	31,533,622
Debt Service	-	-	10,256,420	-	-	10,256,420	10,251,933	10,440,016
Capital Outlay	106,198	485,392	-	2,407,062	500	2,999,152	8,451,809	24,984,559
Payment to School District	-	33,806,586	-	-	-	33,806,586	33,866,882	33,193,773
Interdepartmental Charges	(1,287,765)	(237,929)	-	1,492,294	-	(33,400)	(105,380)	(1,175,256)
Total Expenditures/Expenses	17,157,799	75,032,634	10,256,420	3,899,356	10,306,117	116,652,326	119,367,484	132,984,832
Other Financing Uses/Transfers	55,771,729	10,422,323	-	-	-	66,194,052	69,828,412	68,172,205
Total Appropriations and Other Financing Uses	72,929,528	85,454,957	10,256,420	3,899,356	10,306,117	182,846,378	189,195,896	201,157,037
Net Results From Operations	(1,507,653)	367,599	-	(203,794)	(522,188)	(1,866,036)	(8,295,059)	8,561,847
Projected Lapse	875,523	922,106	-	-	-	1,797,629	1,368,533	-
Change in Fund Balance/ Retained Earnings	(632,130)	1,289,705	-	(203,794)	(522,188)	(68,407)	(6,926,526)	8,561,847
Beginning Fund Balance/ Retained Earnings	20,171,609	17,925,641	-	11,087,209	10,273,327	59,457,786	63,146,302	77,986,580
Ending Fund Balance/ Retained Earnings	\$ 19,539,479	\$ 19,215,346	\$ -	\$ 10,883,415	\$ 9,751,139	\$ 59,389,379	\$ 56,219,776	\$ 86,548,427
Reserved Fund Balance/Equity Retained Earnings	-	460,891	-	-	-	460,891	460,891	460,891
Unreserved Fund Balance/ Retained Earnings	19,539,479	18,754,455	-	10,883,415	9,751,139	58,928,488	55,758,885	86,087,536
Total Fund Balance/ Retained Earnings	\$ 19,539,479	\$ 19,215,346	\$ -	\$ 10,883,415	\$ 9,751,139	\$ 59,389,379	\$ 56,219,776	\$ 86,548,427

FY2013 Assembly Adopted Budget
Summary of Major Funds and Non-Major Funds in the Aggregate For The
Prior Year, Current Year and Adoped Budget

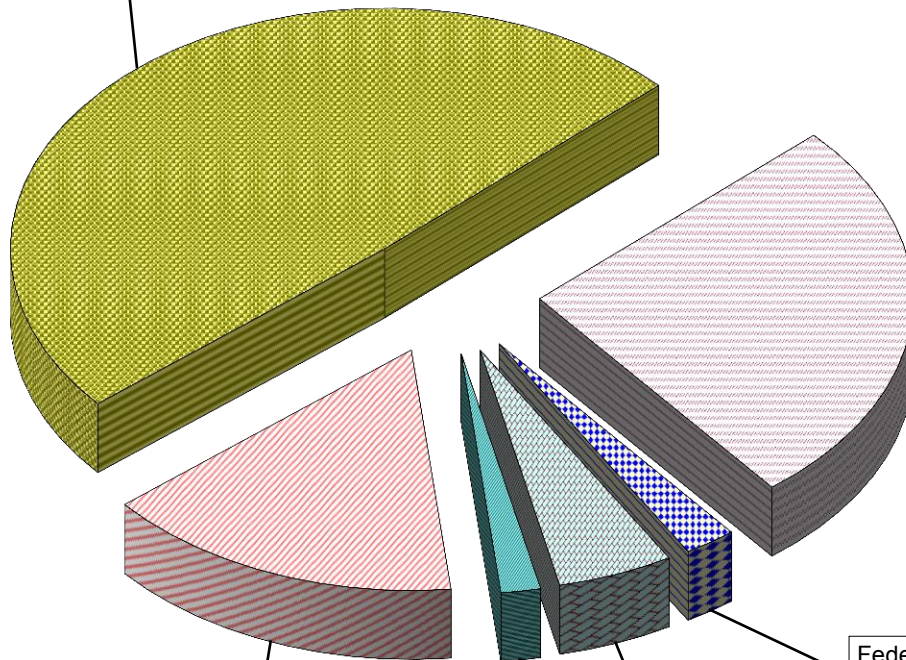
	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2011 Actual	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2011 Actual	FY2012 Forecast Budget	FY2013 Assembly Adopted
Revenues:						
Property Taxes:						
Real	\$ 24,432,774	\$ 24,921,810	\$ 25,388,631	\$ 17,840,020	\$ 18,424,990	\$ 19,111,508
Personal	1,044,196	999,588	1,084,154	677,663	656,862	789,280
Oil & Gas (AS 43.56)	3,337,065	3,145,460	3,645,293	3,731,813	3,546,235	4,128,691
Penalty and Interest	515,482	470,615	507,192	89,804	49,694	60,853
Flat Tax	504,288	475,000	480,000	215,836	177,835	182,364
Motor Vehicle Tax	714,434	700,000	700,000	473,982	427,658	439,922
Total Property Taxes	<u>30,548,239</u>	<u>30,712,473</u>	<u>31,805,270</u>	<u>23,029,118</u>	<u>23,283,274</u>	<u>24,712,618</u>
Sales Tax	27,798,976	29,188,925	30,064,593	-	-	-
Federal Revenue	3,123,880	3,151,308	2,292,144	1,193,769	5,037,036	293,597
State Revenue	5,315,539	5,438,263	5,759,868	5,108,172	5,438,263	-
Interest Revenue	886,250	1,250,000	1,250,000	983,458	1,105,885	723,005
Other Revenue	1,270,047	257,015	250,000	23,838,061	21,482,868	17,635,195
Total Revenues	<u>68,942,931</u>	<u>69,997,984</u>	<u>71,421,875</u>	<u>54,152,578</u>	<u>56,347,326</u>	<u>43,364,415</u>
Other Financing Sources:						
Transfers From Other Funds:	1,147,832	-	-	85,475,543	71,457,833	66,194,052
Total Other Financing Sources	<u>1,147,832</u>	<u>-</u>	<u>-</u>	<u>85,475,543</u>	<u>71,457,833</u>	<u>66,194,052</u>
Total Revenues and Other Financing Sources	<u>70,090,763</u>	<u>69,997,984</u>	<u>71,421,875</u>	<u>139,628,121</u>	<u>127,805,159</u>	<u>109,558,467</u>
Expenditures:						
Personnel	13,065,154	12,656,003	13,710,372	18,540,941	20,395,072	21,727,805
Supplies	238,111	259,345	362,135	2,163,912	2,437,021	2,307,418
Services	4,147,168	4,924,376	4,266,859	71,020,243	74,354,712	71,311,985
Capital Outlay	145,956	154,148	106,198	24,838,603	67,870,996	2,892,954
Interdepartmental Charges	(1,046,457)	(1,261,603)	(1,287,765)	(128,799)	(234,119)	1,254,365
Total Expenditures	<u>16,549,932</u>	<u>16,732,269</u>	<u>17,157,799</u>	<u>116,434,900</u>	<u>164,823,682</u>	<u>99,494,527</u>
Other Financing Uses:						
Operating Transfers Out	54,876,009	55,551,888	55,771,729	13,296,196	15,756,891	10,422,323
Total Other Financing Uses	<u>54,876,009</u>	<u>55,551,888</u>	<u>55,771,729</u>	<u>13,296,196</u>	<u>15,756,891</u>	<u>10,422,323</u>
Total Expenditures and Operating Transfers	<u>71,425,941</u>	<u>72,284,157</u>	<u>72,929,528</u>	<u>129,731,096</u>	<u>180,580,573</u>	<u>109,916,850</u>
Net Results From Operations	(1,335,178)	(2,286,173)	(1,507,653)	9,897,025	(52,775,414)	(358,383)
Projected Lapse	-	751,968	875,523	-	1,043,743	922,106
Change in Fund Balance	(1,335,178)	(1,534,205)	(632,130)	9,897,025	(51,731,671)	563,723
Beginning Fund Balance	<u>23,040,992</u>	<u>21,705,814</u>	<u>20,171,609</u>	<u>54,945,588</u>	<u>61,383,615</u>	<u>39,286,177</u>
Ending Fund Balance	<u>\$ 21,705,814</u>	<u>\$ 20,171,609</u>	<u>\$ 19,539,479</u>	<u>\$ 64,842,613</u>	<u>\$ 27,099,731</u>	<u>\$ 39,849,900</u>

Total Projected Government Revenues Sources - FY2013 \$114,786,290

Property Taxes
\$56,517,888
49.24%

Real \$44,500,139
Personal \$1,873,434
Oil & Gas \$7,773,984
Flat Tax \$662,364
Penalty and Interest on
Property Taxes
\$568,045
Motor Vehicle Tax
\$1,139,922

Sales Tax
\$30,064,593
26.19%



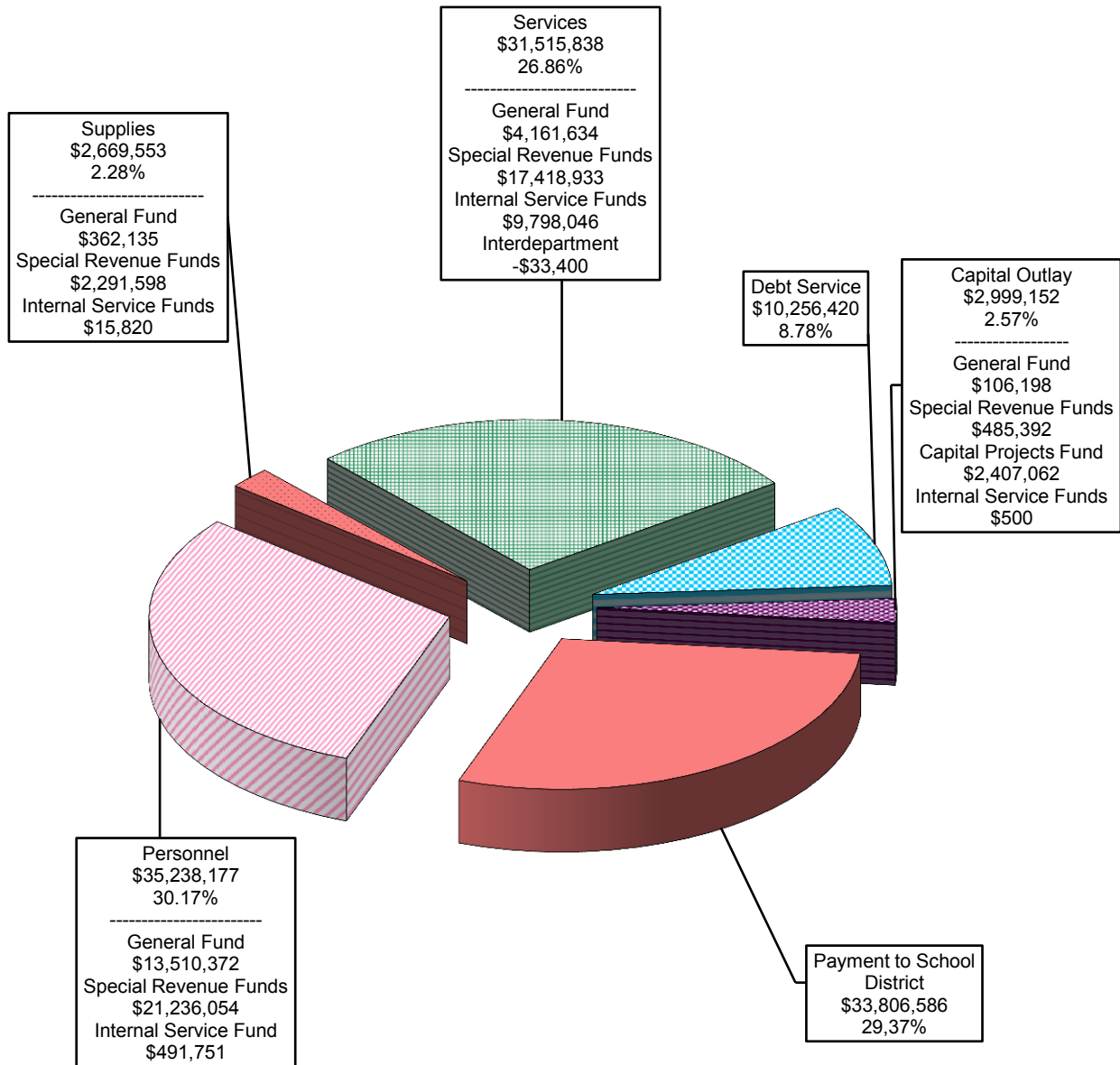
Other Revenue
\$17,885,195
15.58%

Interest Revenue
\$1,973,005
1.72%

Federal Revenue
\$2,585,741
2.26%

State Revenue
\$5,759,868
5.02%

Total Government Estimated Expenditures FY2013 - By Object \$116,652,326

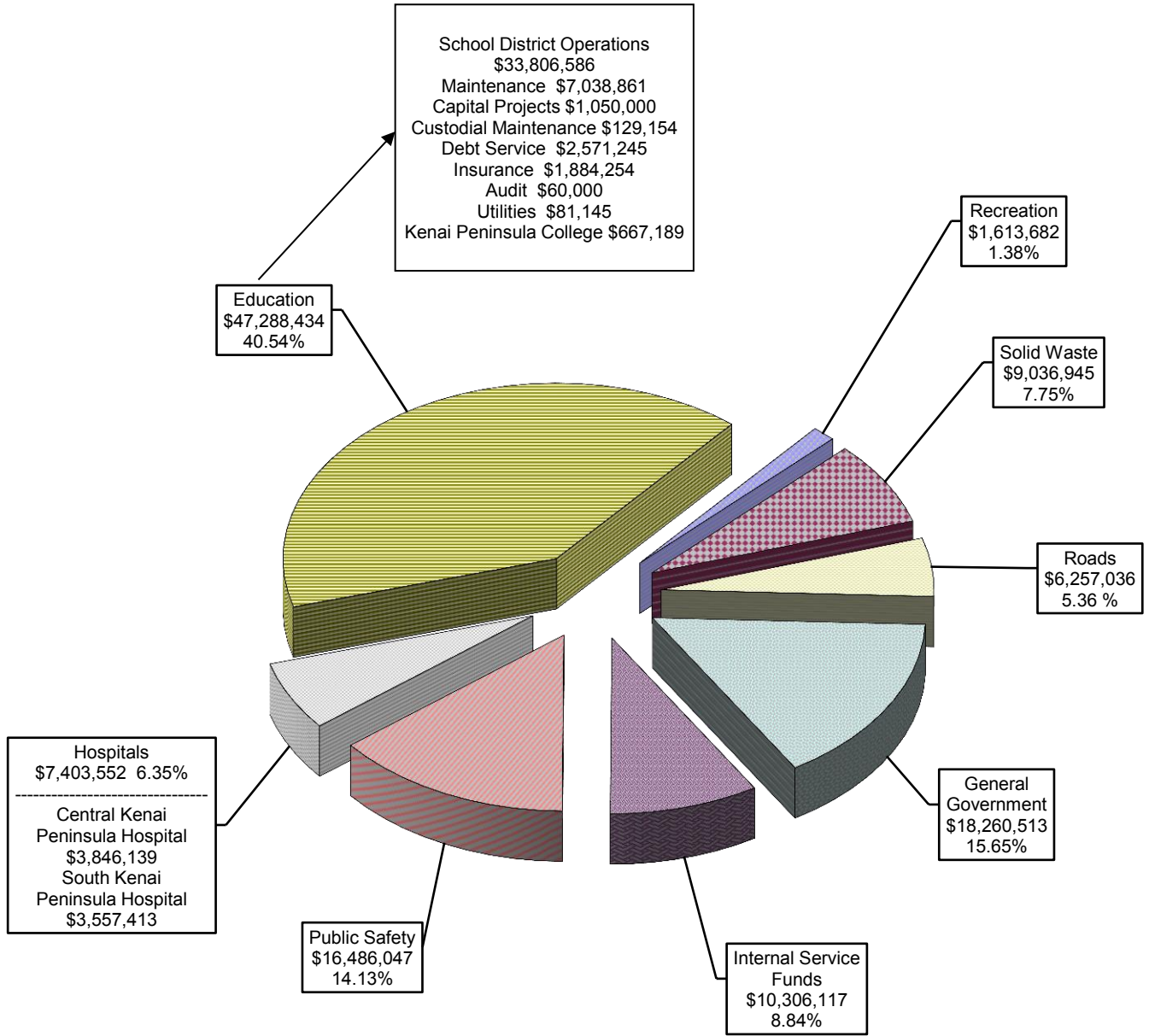


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,287,765)
Special Revenue Funds:	(\$ 237,929)
Capital Project Funds:	\$1,492,294
Other Funds*	\$ 33,400

*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 FY2013 - By Function \$116,652,326



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 total taxable assessed value for the Borough for FY2013 is \$6,697,822,994.

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 FY2013, these exemptions represent approximately \$11.6 million in property tax not collected. In addition, the Borough has granted optional exemptions. In FY2013, these exemptions represent approximately \$2.1 million in property tax not collected. See page 41 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 15% per annum, and penalty is assessed at 5% of the taxes due per month, up to a maximum of 25%. 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 2011 due to this initiative was approximately \$2,975,000.

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 FY2013 is \$2,192,144.

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 FY2013 budget in the amount of \$30,000.

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 FY2013 the Borough's entitlement for debt reimbursement is projected to be \$1,792,872.

State Revenue Sharing: The FY2013 budget includes funding of \$3,046,996 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 FY2013 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	\$ 5,641,918	\$ 245,840	\$ 810,065	\$ 6,697,823	4.50	\$ 31,105,270
Nikiski Fire	629,354	37,223	606,266	1,272,843	3.00	3,832,629
Bear Creek Fire	142,043	1,398	6,932	150,373	2.25	340,583
Anchor Point Fire & Emergency Medical	204,921	15,934	18,395	239,250	2.25	545,765
Central Emergency Services	2,325,854	92,127	91,275	2,509,256	2.65	6,701,146
Central Peninsula Emergency Medical	4,372	1,700	-	6,072	1.00	8,377
Kachemak Emergency	370,554	1,641	-	372,195	2.25	841,499
Seward Bear Creek Flood	365,119	18,746	6,932	390,797	0.50	208,374
Road Service Area	3,642,976	146,743	779,156	4,568,875	1.40	6,436,086
North Peninsula Recreation	629,354	37,895	625,046	1,292,295	1.00	1,300,001
Seldovia Recreation	68,861	1,278	-	70,139	0.75	52,585
Nikiski Senior	570,458	32,633	600,699	1,203,790	0.20	241,023
Central Peninsula Hospital	3,590,142	158,617	728,450	4,477,209	0.02	90,728
South Peninsula Hospital	1,431,098	61,664	68,256	1,561,018	2.30	3,673,900

**Property Tax Exemptions - Fiscal Year 2013 (Applicable to 2012 Tax Year)
General Fund Only - 4.50 Mills**

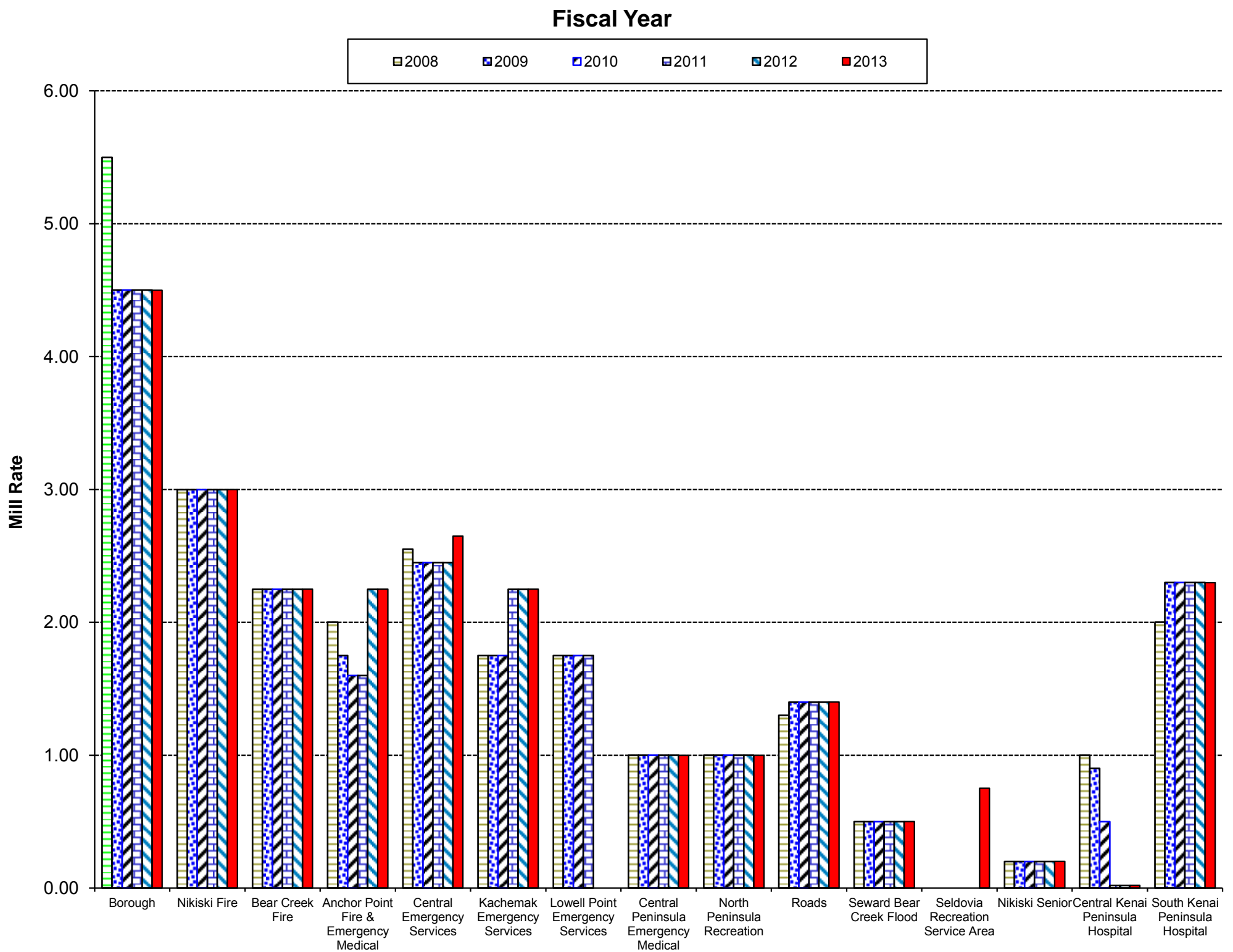
	Exempt Assessed Value (\$1,000)	Exempted Tax Revenue
MANDATORY EXEMPTIONS		
\$150,000 Senior Citizen	\$ 451,337	\$ 2,031,017
ANCSA Native	931,524	4,191,858
Cemetery	1,541	6,935
Charitable	31,279	140,756
Disabled Veteran	34,437	154,967
Electric Cooperative	20,161	90,725
Fire Suppression	8,721	39,245
Government	7,212,139	32,454,626
Hospital	23,001	103,505
Housing Authority	14,259	64,166
Mental Health Trust	114,969	517,361
Multi-Purpose Senior Center	4,271	19,220
Native Allotment (BIA)	30,002	135,009
Religious	97,146	437,157
State Educational	81,999	368,996
University	40,399	181,796
Veterans	2,260	10,170
Total Mandatory Exemptions	9,099,445	40,947,509
DEFERMENTS & ABATEMENTS		
Agriculture Deferment	5,020	22,590
Conservation Easement Deferment	1,350	6,075
Total Deferments & Abatements	6,370	28,665
OPTIONAL EXEMPTIONS		
\$10,000 Volunteer Firefighter/EMS	540	2,430
\$20,000 Homeowner - Borough	201,671	907,520
\$100,000 Personal Property	26,151	117,680
\$150,000 Senior Citizen - Borough Only	197,270	887,715
Community Purpose	47,910	215,595
Disabled Resident \$500 tax credit - Borough		183,000
Disabled Veteran - Borough Only	25,468	114,606
Habitat Protection	7,493	33,719
River Restoration & Rehabilitation	146	657
Economic Development	146	657
Total Optional Exemptions	506,795	2,463,579
GRAND TOTAL ALL KPB EXEMPTIONS	\$ 9,612,610	\$ 43,439,753

Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road Service Area	Total FY2013	Total FY2012	Difference FY2012 MILL/ FY2013 MILL
53	Nikiski Fire (NFSA)	3.00	4.50				1.00			0.02		1.40	9.92	9.92	0.00
57	Bear Creek Fire	2.25	4.50						0.50			1.40	8.65	8.65	0.00
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	8.37	0.20
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	8.15	-1.75
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	9.37	0.20
11	Seldovia Recreation (SRSA)	0.75	4.50										5.25	4.50	0.75
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	3.00			1.00			0.02		1.40	10.12	10.12	0.00
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
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	9.10	0.75
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	0.65	4.50		2.65					0.02			7.82	8.62	-0.80

Mill Rate History

	Fiscal Year					
	2008	2009	2010	2011	2012	2013
Borough	5.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Nikiski Fire	3.00	3.00	3.00	3.00	3.00	3.00
Bear Creek Fire	2.25	2.25	2.25	2.25	2.25	2.25
Anchor Point Fire & Emergency Medical	2.00	1.75	1.60	1.60	2.25	2.25
Central Emergency Services	2.55	2.45	2.45	2.45	2.45	2.65
Kachemak Emergency Services	1.75	1.75	1.75	2.25	2.25	2.25
Lowell Point Emergency Services	1.75	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	1.30	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
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	1.00	0.90	0.50	0.02	0.02	0.02
South Kenai Peninsula Hospital	2.00	2.30	2.30	2.30	2.30	2.30



**Interfund Transfers
Fiscal Year 2013 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	\$ 55,771,729		\$ 43,000,000	\$ 667,189	\$ 57,692	\$ 329,065	\$ 52,981	\$ 8,043,557	\$ 2,571,245	\$ 1,050,000
Special Revenue Funds:										
Nikiski Fire	255,164					55,164				200,000
Bear Creek Fire	50,000									50,000
Anchor Point Fire & Emergency Medical	65,000									65,000
Central Emergency Services	920,604					130,226			190,378	600,000
Kachemak Emergency Services	158,042					8,042				150,000
Central Peninsula Emergency Medical	8,716	8,716								
North Peninsula Recreation	50,000									50,000
Solid Waste	1,951,950								1,881,950	70,000
Central Kenai Peninsula Hospital	3,625,975								3,625,975	
South Kenai Peninsula Hospital	3,336,872								1,986,872	1,350,000
	\$ 66,194,052	\$ 8,716	\$ 43,000,000	\$ 667,189	\$ 57,692	\$ 522,497	\$ 52,981	\$ 8,043,557	\$ 10,256,420	\$ 3,585,000

**Interdepartmental Charges
Fiscal Year 2013**

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
General Fund:				
Purchasing	\$ 246,900	\$ -	\$ 246,900	\$ -
Capital Projects	704,131	26,000	-	678,131
Planning	107,768	-	107,768	-
River Center	112,166	-	112,166	-
Non-departmental	367,800	-	-	-
Special Revenue Funds:				
Roads	79,763	-	-	79,763
School Fund-Maintenance	625,000	225,000	-	400,000
Misc. Capital Projects & Grants	-	-	-	304,000
	<u>\$ 2,243,528</u>	<u>\$ 251,000</u>	<u>\$ 466,834</u>	<u>\$ 1,461,894</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.

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General Fund

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

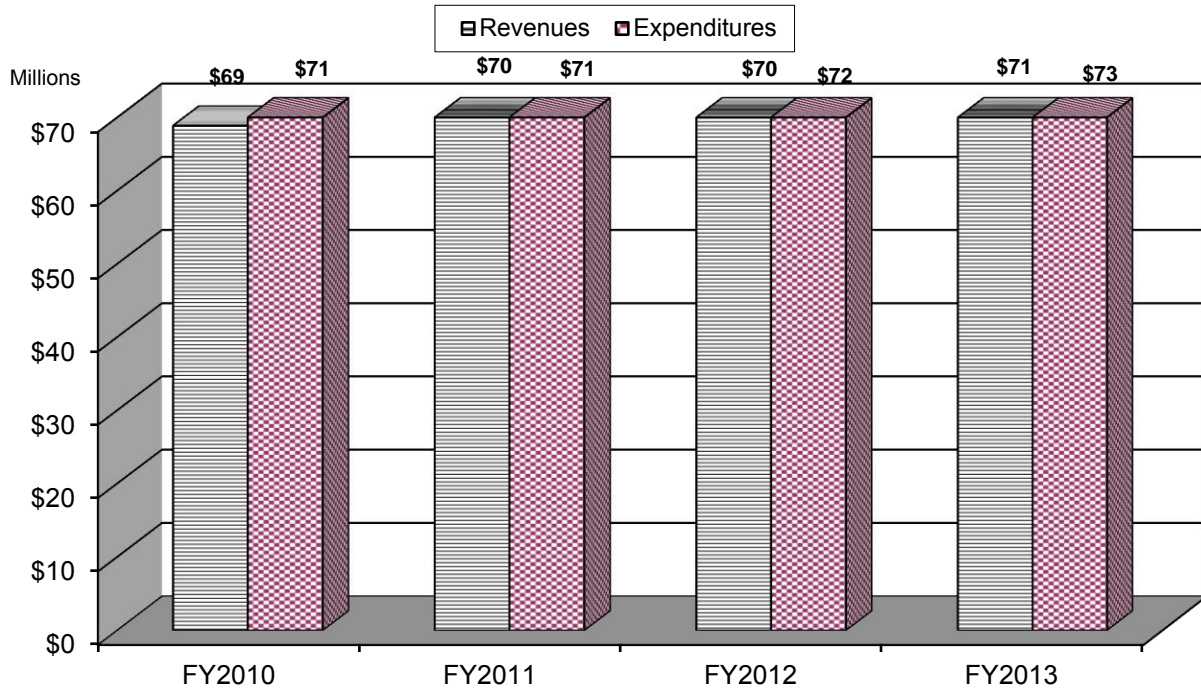
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Fund: 100 General Fund

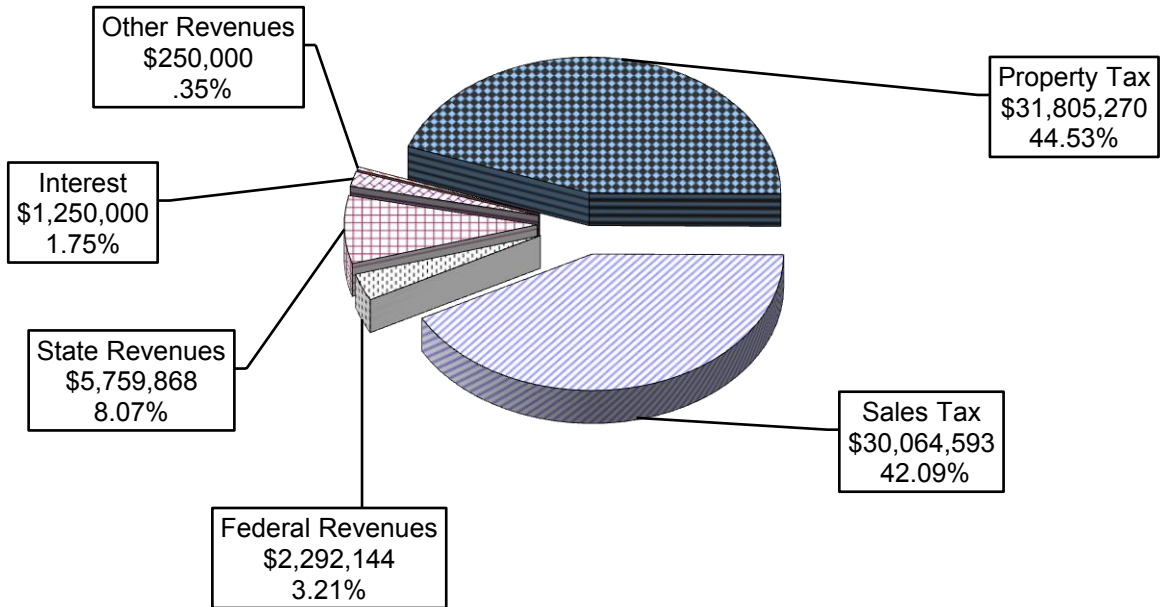
Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Values (000'S)								
Real	5,251,809	5,440,283	5,612,420	5,538,180	5,641,918	5,782,966	5,927,540	6,075,729
Personal	219,829	228,795	217,839	226,664	245,840	245,840	245,840	245,840
Oil & Gas (AS 43.56)	703,063	714,357	698,991	698,991	810,065	769,562	769,562	769,562
Total Taxable Values	6,174,701	6,383,435	6,529,250	6,463,835	6,697,823	6,798,368	6,942,942	7,091,130
Mill Rate	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Revenues:								
Property Taxes:								
Real	\$ 24,256,906	\$ 24,432,774	\$ 25,255,890	\$ 24,921,810	\$ 25,388,631	\$ 26,023,347	\$ 26,673,930	\$ 27,340,779
Personal	999,302	1,044,196	960,670	999,588	1,084,154	1,084,154	1,084,154	1,084,154
Oil & Gas (AS 43.56)	3,094,527	3,337,065	3,145,460	3,145,460	3,645,293	3,463,028	3,463,028	3,463,028
Penalty and Interest	498,901	515,482	458,937	470,615	507,192	507,192	507,192	507,192
Flat Tax	467,030	504,288	437,036	475,000	480,000	480,000	480,000	480,000
Motor Vehicle Tax	675,205	714,434	700,000	700,000	700,000	700,000	700,000	700,000
Total Property Taxes	29,991,871	30,548,239	30,957,993	30,712,473	31,805,270	32,257,721	32,908,304	33,575,153
Sales Tax	25,950,998	27,798,976	28,671,825	29,188,925	30,064,593	31,267,177	32,517,864	33,818,579
Federal Revenue	4,141,837	3,123,880	3,218,550	3,151,308	2,292,144	2,020,000	2,020,000	2,020,000
State Revenue	4,992,049	5,315,539	4,652,639	5,438,263	5,759,868	4,702,896	5,352,824	5,344,917
Interest Revenue	1,674,042	886,250	975,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Other Revenue	1,129,084	1,270,047	257,015	257,015	250,000	250,000	250,000	250,000
Total Revenues	67,879,881	68,942,931	68,733,022	69,997,984	71,421,875	71,747,794	74,298,992	76,258,649
Other Financing Sources:								
Transfers From Other Funds:	996,175	1,147,832	-	-	-	-	-	-
Total Other Financing Sources	996,175	1,147,832	-	-	-	-	-	-
Total Revenues and Other Financing Sources	68,876,056	70,090,763	68,733,022	69,997,984	71,421,875	71,747,794	74,298,992	76,258,649
Expenditures:								
Personnel	12,914,021	13,065,154	12,394,821	12,656,003	13,710,372	14,258,787	14,829,138	15,422,304
Supplies	193,318	238,111	207,273	259,345	362,135	369,378	376,766	384,301
Services	4,395,205	4,147,168	4,227,177	4,924,376	4,266,859	4,352,196	4,439,240	4,528,025
Capital Outlay	199,342	145,956	92,361	154,148	106,198	108,322	110,488	112,698
Interdepartmental Charges	(890,476)	(1,046,457)	(1,109,603)	(1,261,603)	(1,287,765)	(1,313,520)	(1,339,790)	(1,366,586)
Total Expenditures	16,811,410	16,549,932	15,812,029	16,732,269	17,157,799	17,775,163	18,415,842	19,080,742
Operating Transfers To:								
Special Revenue Fund - Schools	42,983,376	42,588,135	43,251,135	43,251,135	43,000,000	43,430,000	43,864,300	44,302,943
Special Revenue Fund - Solid Waste	6,493,584	8,047,280	8,049,795	8,049,795	8,043,557	7,275,835	7,404,955	7,082,952
Special Revenue Funds - Other	671,315	728,456	934,492	948,360	1,106,927	1,098,487	1,130,058	1,162,736
Debt Service - School Debt	2,269,537	2,262,138	2,413,770	2,352,598	2,571,245	2,485,565	3,414,033	3,402,738
Capital Projects - Schools	1,400,471	1,250,000	950,000	950,000	1,050,000	1,050,000	1,050,000	1,050,000
Capital Projects - Other	505,000	-	-	-	-	250,000	-	-
Total Operating Transfers	54,323,283	54,876,009	55,599,192	55,551,888	55,771,729	55,589,887	56,863,346	57,001,369
Total Expenditures and Operating Transfers	71,134,693	71,425,941	71,411,221	72,284,157	72,929,528	73,365,050	75,279,188	76,082,111
Net Results From Operations	(2,258,637)	(1,335,178)	(2,678,199)	(2,286,173)	(1,507,653)	(1,617,256)	(980,196)	176,538
Projected Lapse	-	-	474,361	751,968	875,523	772,131	794,554	817,826
Change in Fund Balance	(2,258,637)	(1,335,178)	(2,203,838)	(1,534,205)	(632,130)	(845,125)	(185,642)	994,364
Beginning Fund Balance	25,299,629	23,040,992	21,705,814	21,705,814	20,171,609	19,539,479	18,694,354	18,508,712
Ending Fund Balance	\$ 23,040,992	\$ 21,705,814	\$ 19,501,976	\$ 20,171,609	\$ 19,539,479	\$ 18,694,354	\$ 18,508,712	\$ 19,503,076

General Fund Revenues and Expenditures History

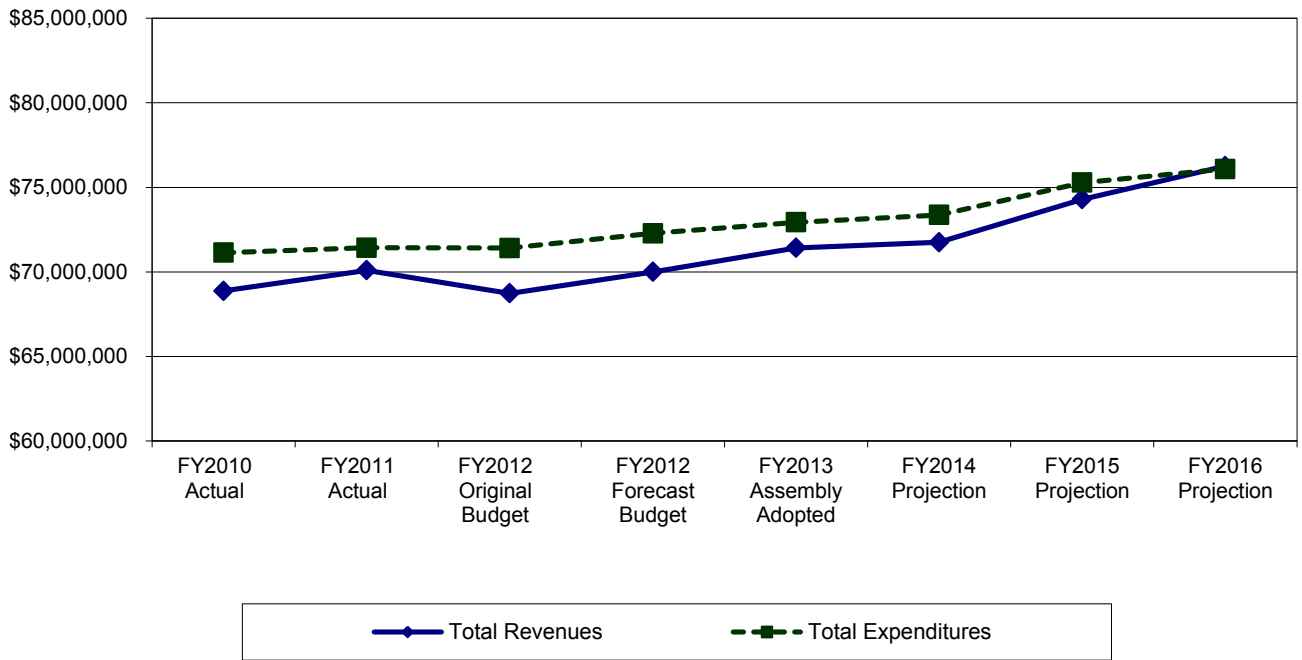


* FY2012 is based on estimates made prior to year end. FY2013 is based on projected budget.

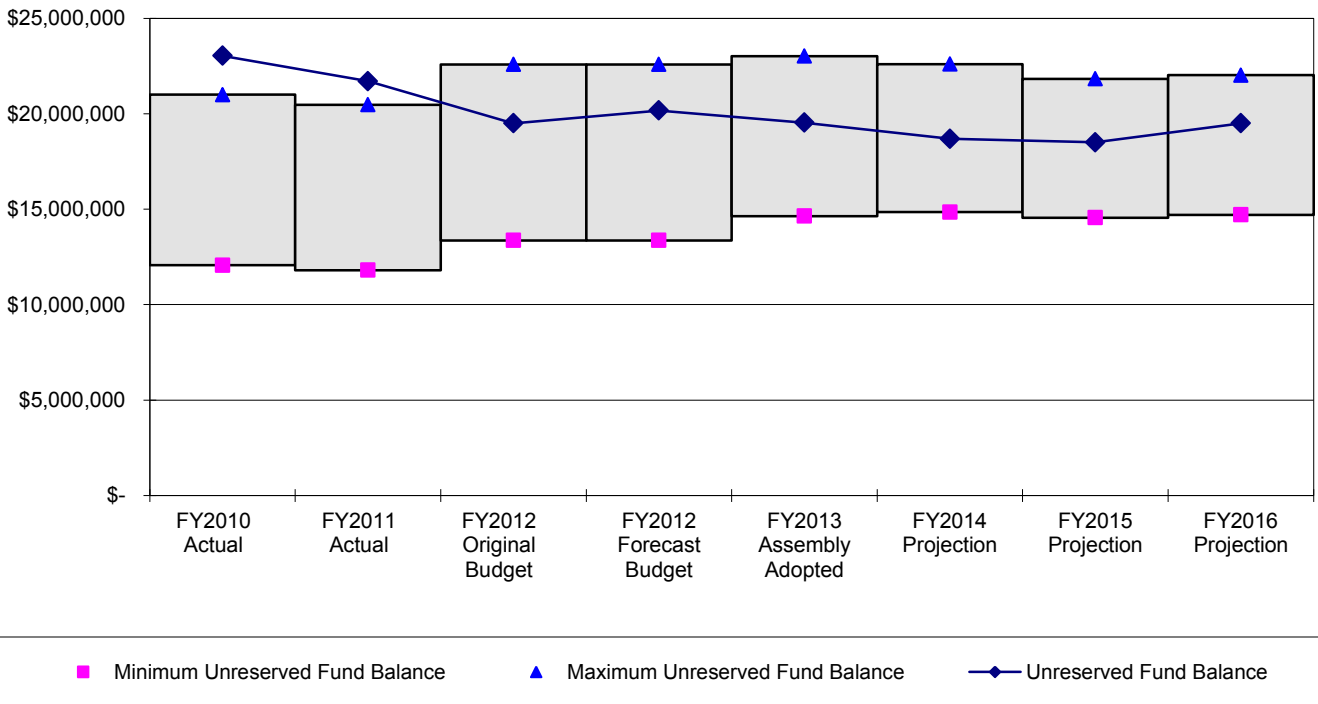
Where The Money Comes From General Fund Revenue Projections - FY2013 \$71,421,875



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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 6,694,509	\$ 6,803,107	\$ 6,808,395	\$ 6,780,022	\$ 7,334,807	\$ 526,412	7.73%
40120 Temporary Wages	342,333	341,772	354,834	391,624	564,651	209,817	59.13%
40130 Overtime Wages	102,167	110,238	87,866	82,169	84,338	(3,528)	-4.02%
40210 FICA	616,298	613,607	644,549	647,319	689,710	45,161	7.01%
40221 PERS	1,981,968	2,186,078	1,527,196	1,529,657	1,642,221	115,025	7.53%
40321 Health Insurance	2,189,606	2,028,156	2,020,450	2,272,541	2,371,551	351,101	17.38%
40322 Life Insurance	11,327	11,459	17,433	17,415	18,609	1,176	6.75%
40410 Leave	922,492	895,918	877,133	878,304	943,288	66,155	7.54%
40511 Other benefits	53,321	74,819	56,965	56,952	61,197	4,232	7.43%
Total: Personnel	12,914,021	13,065,154	12,394,821	12,656,003	13,710,372	1,315,551	10.61%
Supplies							
42020 Signage Supplies	4,921	25,472	-	14,970	-	-	-
42021 Promotional Supplies	-	1,122	1,000	1,000	1,000	-	0.00%
42110 Office Supplies	51,395	61,142	63,475	65,963	61,420	(2,055)	-3.24%
42120 Computer Software	52,804	36,369	11,100	23,929	150,100	139,000	1252.25%
42210 Operating Supplies	48,579	52,559	72,273	68,017	69,650	(2,623)	-3.63%
42230 Fuel, Oils and Lubricants	11,687	16,214	18,100	19,000	26,150	8,050	44.48%
42250 Uniforms	1,520	816	2,125	2,538	2,075	(50)	-2.35%
42263 Training Supplies	76	898	400	100	1,400	1,000	250.00%
42310 Repair/Maintenance Supplies	14,997	30,583	30,450	48,250	37,450	7,000	22.99%
42360 Motor Vehicle Repair Supplies	1,154	1,730	900	2,500	2,650	1,750	194.44%
42410 Small Tools	6,124	10,538	7,450	12,278	10,240	2,790	37.45%
42424 Safety Supplies	61	668	-	800	-	-	-
Total: Supplies	193,318	238,111	207,273	259,345	362,135	154,862	74.71%
Services							
43006 Senior Centers Grant Program	481,969	481,969	491,608	491,608	608,969	117,361	23.87%
43009 Contractual Services - EDD	50,000	50,000	40,000	40,000	90,000	50,000	125.00%
43010 Contractual Services - CARTS	50,000	50,000	25,000	25,000	25,000	-	0.00%
43011 Contractual Services	932,767	708,425	548,151	1,170,673	555,934	7,783	1.42%
43012 Audit Services	84,780	78,761	90,000	100,641	90,650	650	0.72%
43013 Radio Broadcasts	11,154	11,635	14,000	14,000	14,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	28,922	25,580	39,000	39,000	39,000	-	0.00%
43019 Software Licensing	473,926	451,524	515,683	521,081	528,479	12,796	2.48%
43021 Peninsula Promotion	316,757	305,428	310,000	310,000	310,000	-	0.00%
43031 Litigation	2,229	7,578	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees - Special	11,155	14,693	13,395	117,113	13,395	-	0.00%
43110 Communications	281,190	257,841	138,366	139,866	128,820	(9,546)	-6.90%
43140 Postage	100,716	97,506	121,400	120,392	123,109	1,709	1.41%
43210 Transportation/Subsistence	277,445	268,467	379,268	370,414	324,842	(54,426)	-14.35%
43215 Travel - Out of State	12,144	20,189	25,250	25,250	20,350	(4,900)	-19.41%
43216 Travel - In State	9,412	21,191	27,750	27,750	29,250	1,500	5.41%
43220 Car Allowance	149,481	143,798	144,277	144,277	155,000	10,723	7.43%
43221 Car Allowance/PC	20,925	19,800	23,400	23,400	23,400	-	0.00%
43250 Freight and Express	4,929	99	1,750	1,750	1,400	(350)	-20.00%
43260 Training	54,796	59,930	62,445	65,679	75,934	13,489	21.60%
43270 Employee Development	7,500	5,559	7,500	7,500	7,500	-	0.00%
43310 Advertising	121,935	131,490	142,160	124,898	132,760	(9,400)	-6.61%
43410 Printing	44,390	51,767	63,800	63,945	53,225	(10,575)	-16.58%
43510 Insurance Premium	163,274	161,215	132,248	132,248	100,692	(31,556)	-23.86%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	215,739	208,305	191,309	203,400	203,461	12,152	6.35%
43720 Equipment Maintenance	58,116	59,236	113,740	70,264	86,060	(27,680)	-24.34%
43750 Vehicle Maintenance	125	470	2,000	2,100	3,400	1,400	70.00%
43764 Snow Removal	3,386	4,375	5,000	6,950	5,480	480	9.60%
43780 Maintenance Buildings	19,186	16,374	34,867	21,167	18,867	(16,000)	-45.89%
43810 Rents and Operating Leases	24,691	26,403	30,322	31,192	26,732	(3,590)	-11.84%

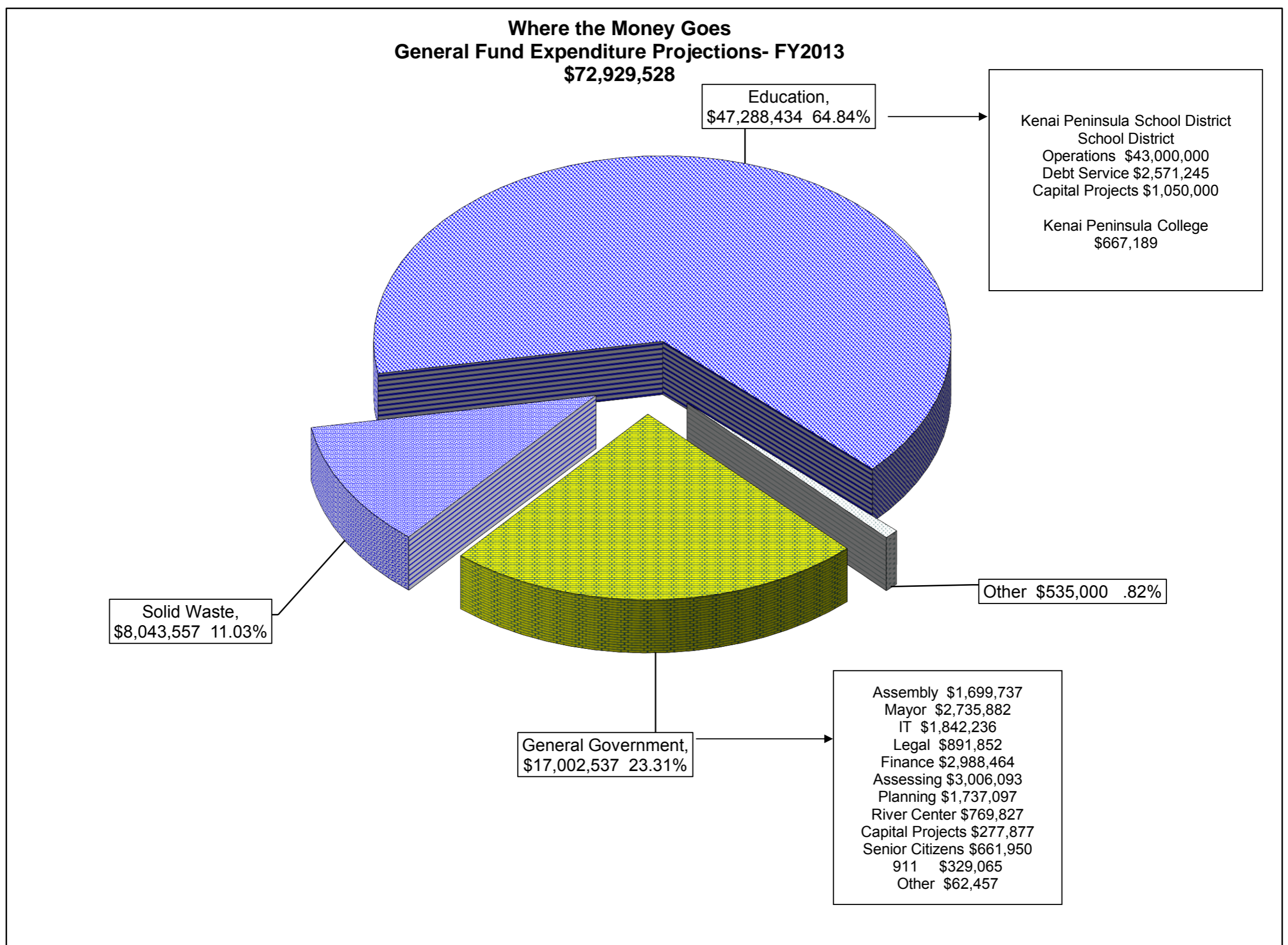
Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	263,463	284,774	278,395	278,395	189,009	(89,386)	-32.11%
43920 Dues and Subscription	81,364	83,886	87,593	94,006	94,916	7,323	8.36%
43931 Recording Fees	13,733	13,566	9,500	12,800	10,500	1,000	10.53%
43932 Litigation Reports	18,606	20,334	20,000	58,682	50,000	30,000	150.00%
43999 Contingency	-	-	85,000	55,935	113,725	28,725	33.79%
Total: Services	4,395,205	4,147,168	4,227,177	4,924,376	4,266,859	39,682	0.94%
Capital Outlay							
48120 Office Equipment	48,560	23,577	13,000	26,236	16,904	3,904	30.03%
48210 Communication Equipment	27,130	70	6,000	-	10,000	4,000	66.67%
48310 Vehicles	-	-	-	12,000	-	-	-
48630 Improvements Other Than Buildings	12,000	-	-	-	-	-	-
48710 Minor Office Equipment	83,070	91,089	48,821	72,768	59,654	10,833	22.19%
48720 Minor Office Furniture	17,546	10,833	10,240	24,857	13,040	2,800	27.34%
48730 Minor Communication Equipment	3,589	19,668	13,300	15,743	6,100	(7,200)	-54.14%
48740 Minor Machinery & Equipment	7,447	719	1,000	2,544	500	(500)	-50.00%
Total: Capital Outlay	199,342	145,956	92,361	154,148	106,198	13,837	14.98%
Transfers							
50241 Tfr S/D Operations	42,983,376	42,588,135	43,251,135	43,251,135	43,000,000	(251,135)	-0.58%
50242 Tfr Postsecondary Education	634,773	637,570	657,791	646,383	667,189	9,398	1.43%
50250 Tfr Land Trust Fund	-	54,344	59,915	59,915	57,692	(2,223)	-3.71%
50264 Tfr 911 Fund	-	-	179,513	204,789	329,065	149,552	83.31%
50280 Tfr Nikiski Senior Service Area	36,542	36,542	37,273	37,273	52,981	15,708	42.14%
50290 Tfr to Solid Waste	6,493,584	8,047,280	8,049,795	8,049,795	8,043,557	(6,238)	-0.08%
50308 Tfr School Debt	2,269,537	2,262,138	2,403,770	2,342,598	2,561,245	157,475	6.55%
50349 Tfr School Debt Expense	-	-	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	1,400,471	1,250,000	950,000	950,000	1,050,000	100,000	10.53%
50407 Tfr General Gov't. Capital Projects	450,000	-	-	-	-	-	-
50409 Tfr Resouce Mgmt Capital Project	55,000	-	-	-	-	-	-
Total: Transfers	54,323,283	54,876,009	55,599,192	55,551,888	55,771,729	172,537	0.31%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(890,476)	(1,046,457)	(1,109,603)	(1,261,603)	(1,287,765)	(178,162)	16.06%
Total: Interdepartmental Charges	(890,476)	(1,046,457)	(1,109,603)	(1,261,603)	(1,287,765)	(178,162)	16.06%
Department Total	\$ 71,134,693	\$ 71,425,941	\$ 71,411,221	\$ 72,284,157	\$ 72,929,528	\$ 1,518,307	2.10%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2010 ACTUAL		FY2011 ACTUAL		FY2012 BUDGET		FY2013 BUDGET	
	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE
	6,174,701,000	EQUIVALENT	6,383,435,000	EQUIVALENT	6,529,250,000	EQUIVALENT	6,697,823,000	EQUIVALENT
REVENUES:								
Taxes:								
Property Tax	\$ 28,849,636	4.672	29,329,517	4.595	\$ 29,820,957	4.567	\$ 30,625,270	4.572
Motor Vehicle Tax	675,205	0.109	714,434	0.112	700,000	0.107	700,000	0.105
Flat Tax	467,030	0.076	504,288	0.079	437,036	0.067	480,000	0.072
Sales Tax	25,950,998	4.203	27,798,976	4.355	28,671,625	4.391	30,064,593	4.489
Total Taxes	55,942,869	9.060	58,347,215	9.140	59,629,618	9.133	61,869,863	9.237
Federal Revenues	4,141,837	0.671	4,141,837	0.649	3,218,550	0.493	2,292,144	0.342
State Revenues:								
Reimbursement for School Debt	1,588,677	0.257	1,583,496	0.248	1,682,639	0.258	1,792,872	0.268
Revenue Sharing	2,071,347	0.335	2,069,645	0.324	2,150,000	0.329	3,046,996	0.455
Fish Tax	761,819	0.123	908,796	0.142	650,000	0.100	750,000	0.112
Other	570,206	0.092	852,514	0.134	170,000	0.026	170,000	0.025
Total State Revenues	4,992,049	0.808	5,414,451	0.848	4,652,639	0.713	5,759,868	0.860
Fees, Costs & Miscellaneous	1,129,084	0.183	1,797,017	0.282	257,015	0.039	250,000	0.037
Interest Earned	1,674,042	0.271	969,498	0.152	975,000	0.149	1,250,000	0.187
Total Revenues	67,879,881	10.993	70,670,018	11.071	68,732,822	10.527	71,421,875	10.663
Other Financing Sources:								
Operating Transfers:								
Special Revenue	996,175	0.161	147,832	0.023	-	0.000	-	0.000
Internal Service Funds	-	0.000	1,000,000	0.157	-	0.000	-	0.000
Total Other Financing Sources	996,175	0.161	1,147,832	0.180	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 68,876,056	11.155	\$ 71,817,850	11.251	\$ 68,732,822	10.527	\$ 71,421,875	10.663
EXPENDITURES:								
General Government:								
Assembly								
Administration	414,181	0.067	415,661	0.065	481,731	0.074	804,665	0.120
Clerk	453,307	0.073	485,213	0.076	479,980	0.074	519,324	0.078
Elections	80,432	0.013	94,575	0.015	185,194	0.028	116,500	0.017
Records Management	233,272	0.038	220,241	0.035	234,009	0.036	259,248	0.039
Total Assembly	1,181,192	0.191	1,215,690	0.190	1,380,914	0.211	1,699,737	0.254
Mayor								
Administration	793,749	0.129	628,819	0.099	578,015	0.089	771,970	0.115
Purchasing and Contracting	240,870	0.039	270,608	0.042	242,332	0.037	299,375	0.045
Emergency Management	444,400	0.072	505,561	0.079	656,381	0.101	675,311	0.101
911 Communications	1,414,039	0.229	1,533,665	0.240	-	-	-	-
General Services-Administration	525,355	0.085	518,953	0.081	537,924	0.082	633,813	0.095
Print/Mail Services	207,258	0.034	210,185	0.033	254,432	0.039	226,259	0.034
Custodial Maintenance	118,455	0.019	121,079	0.019	119,285	0.018	129,154	0.019
Total Mayor	3,744,126	0.606	3,788,870	0.594	2,388,369	0.366	2,735,882	0.408
Information Technology	1,681,169	0.272	1,688,670	0.265	1,751,719	0.268	1,842,236	0.275
Legal	794,952	0.129	798,439	0.125	813,652	0.125	891,852	0.133
Finance								
Administration	458,971	0.074	470,196	0.074	486,870	0.075	508,243	0.076
Financial Services	844,100	0.137	881,054	0.138	870,188	0.133	922,201	0.138
Property Tax & Collections	889,673	0.144	859,522	0.135	867,213	0.133	949,034	0.142
Sales Tax	612,155	0.099	635,176	0.100	682,604	0.105	608,986	0.091
Total Finance	2,804,899	0.454	2,845,948	0.446	2,906,875	0.445	2,988,464	0.446
Assessing								
Administration	1,004,685	0.163	1,122,841	0.176	1,156,308	0.177	1,296,981	0.194
Appraisal	1,482,056	0.240	1,450,571	0.227	1,605,717	0.246	1,709,112	0.255
Total Assessing	2,486,741	0.403	2,573,412	0.403	2,762,025	0.423	3,006,093	0.449
Planning								
Administration	1,159,474	0.188	1,106,364	0.173	1,141,708	0.175	1,182,440	0.177
Graphic Information Systems	490,186	0.079	522,901	0.082	518,373	0.079	554,657	0.083
Total Assessing	1,649,660	0.267	1,629,265	0.255	1,660,081	0.254	1,737,097	0.259
River Center	824,550	0.134	654,002	0.102	718,201	0.110	769,827	0.115
Capital Projects	519,235	0.084	382,330	0.060	281,772	0.043	277,877	0.041
Senior Citizens	481,969	0.078	481,969	0.076	491,608	0.075	608,969	0.091

Non-Departmental								
Contract Services	357,437	0.058	277,166	0.043	225,000	0.034	245,000	0.037
Tourism Promotion	300,000	0.049	300,000	0.047	300,000	0.046	300,000	0.045
Insurance	147,134	0.024	145,195	0.023	115,493	0.018	88,165	0.013
Other	50,487	0.008	61,011	0.010	45,000	0.007	50,000	0.007
Interdepartmental Charges	(212,141)	-0.034	(292,035)	-0.046	(28,680)	-0.004	(83,400)	-0.012
Total Non-Departmental	642,917	0.104	491,337	0.077	656,813	0.101	599,765	0.090
Total Operations	16,811,410	2.723	16,549,932	2.593	15,812,029	2.422	17,157,799	2.562
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	42,983,376	6.961	42,588,135	6.672	43,251,135	6.624	43,000,000	6.420
Postsecondary Education	634,773	0.103	637,570	0.100	657,791	0.101	667,189	0.100
Land Trust Fund	-	0.000	54,344	0.009	59,915	0.009	57,692	0.009
911 Communications	-	0.000	-	0.000	179,513	0.027	329,065	0.049
Nikiski Senior	36,542	0.006	36,542	0.006	37,273	0.006	52,981	0.008
Solid Waste	6,493,584	1.052	8,047,280	1.261	8,049,795	1.233	8,043,557	1.201
Debt Service Fund:								
School Debt	2,269,537	0.368	2,262,138	0.354	2,413,770	0.370	2,571,245	0.384
Capital Projects Funds:								
School Revenue	1,400,471	0.227	1,250,000	0.196	950,000	0.145	1,050,000	0.157
General Government	505,000	0.082	-	0.000	-	0.000	-	0.000
Total Other Financing Uses	54,323,283	8.798	54,876,009	8.597	55,599,192	8.515	55,771,729	8.327
Total Expenditures and Other Financing Uses	71,134,693	11.520	71,425,941	11.189	71,411,221	10.937	72,929,528	10.889
Fund Balance Increase/(Decrease)	\$ (2,258,637)	-0.366	\$ 391,909	0.061	\$ (2,678,399)	-0.410	\$ (1,507,653)	-0.225



Fund: 100
Dept: 11110

Department Function
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.

FY2012 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.

FY2013 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 2009 Actual	Calendar 2010 Actual	Calendar 2011 Actual	Calendar 2012 Projected
Regular and Special Assembly Meetings	22	20	19	20
Legislative Priority Community Meetings	10	11	12	12
Number of Ordinances heard	99	86	102	100
Number of Resolutions heard	117	101	111	100
Work Sessions/Task Force Meetings	10	14	14	10

Commentary

A significant budgetary change is the increase in funding of \$100,000 for the one-time purchase of Electronic Meeting Management Software, hardware and annual support. This software will greatly increase efficiency in the Clerk's Office and may have significant positive impacts on other key borough departments (i.e. Legal, Finance and the Mayor's Office).

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11110 - Assembly Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40120 Temporary Wages	\$ 43,950	\$ 44,350	\$ 44,400	\$ 44,400	\$ 244,400	\$ 200,000	450.45%
40120 Temporary Wages - BOA	800	400	2,100	2,100	2,100	-	0.00%
40120 Temporary Wages - BOE	2,700	3,800	5,000	5,000	5,000	-	0.00%
40210 FICA	5,141	5,120	5,455	5,455	5,455	-	0.00%
40221 PERS	5,086	2,408	1,056	1,056	1,056	-	0.00%
40321 Health Insurance	140,910	128,005	136,000	136,000	157,056	21,056	15.48%
40322 Life Insurance	276	281	510	510	453	(57)	-11.18%
Total: Personnel	198,863	184,364	194,521	194,521	415,520	220,999	113.61%
Supplies							
42110 Office Supplies	519	1,314	2,600	2,247	2,500	253	11.26%
42120 Computer Software	-	-	-	-	100,000	100,000	-
42210 Operating Supplies	36	692	100	100	100	-	0.00%
42410 Small Tools & Equipments	-	-	-	303	-	(303)	-100.00%
Total: Supplies	555	2,006	2,700	2,650	102,600	100,253	3783.13%
Services							
43011 Contractual Services	2,472	1,252	2,000	2,000	2,000	-	0.00%
43012 Audit Services	84,780	78,761	90,000	100,641	90,650	(9,991)	-9.93%
43013 Radio Broadcast	11,154	11,635	14,000	14,000	14,000	-	0.00%
43019 Software Licensing	-	-	-	-	2,200	2,200	-
43110 Communications	2,821	2,915	4,000	4,000	4,000	-	0.00%
43210 Transportation/Subsistence	17,304	15,906	17,400	17,400	17,400	-	0.00%
43210 Transportation/Subsistence -BOA	374	146	600	600	800	200	33.33%
43210 Transportation/Subsistence - BOE	890	944	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	12,144	20,189	25,250	25,250	20,350	(4,900)	-19.41%
43216 Travel in State	9,412	21,191	27,750	27,750	29,250	1,500	5.41%
43220 Car Allowance	19,550	19,800	19,800	19,800	19,800	-	0.00%
43260 Training	4,178	7,845	8,850	8,850	7,295	(1,555)	-17.57%
43310 Advertising - BOA	554	1,098	1,000	1,000	1,000	-	0.00%
43310 Advertising - BOE	1,280	535	1,000	1,000	1,000	-	0.00%
43410 Printing	267	214	300	315	300	(15)	-4.76%
43610 Utilities	18,975	17,736	19,560	19,560	23,000	3,440	17.59%
43720 Equipment Maintenance	1,444	1,454	1,500	2,485	2,000	(485)	-19.52%
43920 Dues and Subscriptions	27,164	27,670	30,000	30,000	30,000	-	0.00%
43999 Contingencies	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	214,763	229,291	284,510	296,151	286,545	(9,606)	-3.24%
Capital Outlay							
48720 Minor Office Furniture	-	-	-	500	-	(500)	-100.00%
48730 Minor Communication Equipment	-	-	-	1,211	-	(1,211)	-100.00%
Total: Capital Outlay	-	-	-	1,711	-	(1,711)	-100.00%
Department Total	\$ 414,181	\$ 415,661	\$ 481,731	\$ 495,033	\$ 804,665	\$ 309,935	62.61%

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. Increase of \$200,000 to hire legal counsel for assembly members.

42120 Computer Software. Electronic Meeting Management Software, Hardware and Support.

43011 Contractual Services. 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.

43013 Radio Broadcasts. Based on regular meetings and additional funding

43019 Software Licensing. "For the Record" software used to record assembly meetings.

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.

Fund: 100
Dept: 11120

Department Function
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.

FY2012 Accomplishments:

- Worked with Borough Maintenance and IT Departments to upgrade and improve the sound system in the Assembly Chambers and Conference rooms.
- Worked with Borough Administration to relocate the Clerk's Office to its new location to better serve the public, the Assembly and the Administration.
- 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.
- Upgraded the technology in the Assembly Chambers and the Conference rooms to allow for projected presentations.

FY2013 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 for the in the Assembly budget and migrate existing data to new system to ensure historical accuracy.
- 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:

	CY2009* Actual	CY2010* Actual	CY2011* Actual	CY2012* Projected
Staffing History	3.67	3.67	3.67	3.67
Public Notices	45	43	49	50
Public Records Request	80	94	90	100
Board of Equalization Appeal Application Processed	350	253	283	300
Board of Equalization Appeals Heard	16	17	56	60
Board of Adjustment Appeals Heard	1	1	2	0
Regular and Special Assembly Meetings	20	20	19	20
Legislative Priority Community Meetings	11	12	12	12
Bid Award Appeals	1	2	0	0
Disciplinary Appeals Heard	2	0	0	0
Utility Special Assessment Districts	2	0	1	1
Road Improvement Assessment Districts	0	1	1	1

*Calendar year basis

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 188,927	\$ 210,804	\$ 222,084	\$ 228,236	\$ 239,602	\$ 11,366	4.98%
40130 Overtime Wages	6,116	6,399	6,594	7,056	7,443	387	5.48%
40210 FICA	16,053	18,648	20,560	21,136	22,159	1,023	4.84%
40221 PERS	53,546	66,767	51,089	52,599	55,225	2,626	4.99%
40321 Health Insurance	56,539	59,980	62,390	73,212	72,050	(1,162)	-1.59%
40322 Life Insurance	289	336	551	562	592	30	5.34%
40410 Leave	22,161	25,130	30,505	31,176	32,631	1,455	4.67%
40511 Other Benefits	-	3	-	-	-	-	-
Total: Personnel	343,631	388,067	393,773	413,977	429,702	15,725	3.80%
Supplies							
42110 Office Supplies	2,466	1,699	3,200	2,359	3,200	841	35.65%
42120 Computer Software	-	-	-	295	-	(295)	-100.00%
42210 Operating Supplies	241	408	500	470	500	30	6.38%
42410 Small Tools & Equipment	120	-	-	-	-	-	-
Total: Supplies	2,827	2,107	3,700	3,124	3,700	576	18.44%
Services							
43011 Contractual Services	10,663	7,078	12,000	17,000	12,000	(5,000)	-29.41%
43019 Software Licensing	-	686	500	2,700	500	(2,200)	-81.48%
43110 Communications	2,413	2,528	3,000	3,000	3,000	-	0.00%
43140 Postage	4,728	5,334	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	10,564	11,018	12,450	12,450	9,150	(3,300)	-26.51%
43220 Car Allowance	6,095	6,012	6,012	6,012	6,012	-	0.00%
43260 Training	3,820	2,070	2,945	2,945	2,960	15	0.51%
43310 Advertising	51,639	51,252	32,000	32,000	35,000	3,000	9.38%
43410 Printing	450	37	400	400	500	100	25.00%
43610 Utilities	2,553	2,433	4,200	7,200	6,300	(900)	-12.50%
43720 Equipment Maintenance	1,445	1,442	1,500	2,500	2,000	(500)	-20.00%
43920 Dues and Subscriptions	833	1,310	1,500	1,500	1,500	-	0.00%
Total: Services	95,203	91,200	82,507	93,707	84,922	(8,785)	-9.37%
Capital Outlay							
48120 Office Equipment	10,561	-	-	-	-	-	-
48710 Minor Office Equipment	911	3,788	-	3,948	-	(3,948)	-100.00%
48720 Minor Office Furniture	-	51	-	1,682	1,000	(682)	-40.55%
48730 Minor Communication Equipment	174	-	-	300	-	(300)	-100.00%
Total: Capital Outlay	11,646	3,839	-	5,930	1,000	(4,930)	-83.14%
Department Total	\$ 453,307	\$ 485,213	\$ 479,980	\$ 516,738	\$ 519,324	\$ 2,586	0.50%

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

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.

48720 Minor Office Furniture. Task chairs for Borough Clerk Assistant and Borough Clerk Secretary (\$1,000).

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.

FY2012 Accomplishments:

- Administered all Borough elections occurring in FY 2012 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
- Worked with the Reapportionment Committee to submit options to the voters regarding Assembly and Board of Education Apportionment.
- Worked with the Redistricting Committee to draw new Assembly and Board of Education District boundaries for Assembly approval.

FY2013 New Initiatives:

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

Performance Measures

Measures*:

	CY2010 Actual	CY2011 Actual	CY2012 Projected	FY2013 Projected
Regular Elections	1	1	1	1
Special/Runoff Elections	1	1	1	0
Petitions Reviewed (Initiative, Referendum, Recall, Service Area)	1	2	0	0
Petitions Certified	0	1	0	0
Absentee Ballots Mailed/Faxed	600	407	615	400
Absentee Ballots In Person (new information 10/11)	X	X	1765	1200

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11130 - Assembly Elections**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	24,426	23,803	60,000	50,618	30,000	(20,618)	-40.73%
40130 Overtime Wages	2,204	684	6,600	3,600	1,500	(2,100)	-58.33%
40210 FICA	749	345	5,094	5,094	1,000	(4,094)	-80.37%
40221 PERS	139	29	-	-	-	-	-
40321 Health Insurance	115	27	-	-	-	-	-
Total: Personnel	27,662	24,888	71,694	59,312	32,500	(26,812)	-45.21%
Supplies							
42110 Office Supplies	591	677	2,000	2,000	2,000	-	0.00%
42210 Operating Supplies	87	109	200	200	200	-	0.00%
Total: Supplies	678	786	2,200	2,200	2,200	-	0.00%
Services							
43011 Contractual Services	1,900	2,979	6,400	8,587	3,000	(5,587)	-65.06%
43019 Software Licensing	7,125	10,125	8,500	8,500	8,500	-	0.00%
43110 Communications	2,466	2,478	3,000	3,000	3,000	-	0.00%
43140 Postage	2,158	564	8,000	8,600	8,000	(600)	-6.98%
43210 Transportation/Subsistence	1,425	2,272	3,000	2,000	3,000	1,000	50.00%
43250 Freight and Express	14	40	300	300	300	-	0.00%
43310 Advertising	5,417	13,163	25,000	17,800	20,000	2,200	12.36%
43410 Printing	31,248	35,981	45,000	45,000	35,000	(10,000)	-22.22%
43810 Rents and Operating Leases	120	1,080	1,800	1,800	1,000	(800)	-44.44%
43920 Dues and Subscriptions	219	219	300	300	-	(300)	-100.00%
Total: Services	52,092	68,901	101,300	95,887	81,800	(14,087)	-14.69%
Capital Outlay							
48120 Office Equipment	-	-	10,000	1,198	-	(1,198)	-100.00%
48720 Minor Office Furniture	-	-	-	-	-	-	-
Total: Capital Outlay	-	-	10,000	1,198	-	(1,198)	-100.00%
Department Total	\$ 80,432	\$ 94,575	\$ 185,194	\$ 158,597	\$ 116,500	\$ (42,097)	-26.54%

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. 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.

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
Dept: 11140

Department Function
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 3,986 boxes in the Records Center, of which 2,105 are permanent records. At the current rate, the Records Center will be at 76% of capacity with permanent paper records by 2020.
- The Borough does not have a program in place to manage the e-records that are created daily, which currently reside on local hard drives, CDs, servers, backup tapes, etc.

- The records management software program is no longer supported by the developer, which will eventually cause the program to be incompatible with operating systems.

FY2012 Accomplishments

- Destruction of over 203 boxes dated from 1964 to 2010.
- Performed audit of over 400 boxes for content and over 3000 for location verification.
- Began the process of working to create an essential records management and emergency response plan.

FY2013 New Initiatives:

- Energy Policy Guide compliance.
- Continue to review electronic records management software and begin implementation of an electronic records management program.
- Implement process for scanning and storing all records scheduled for less than 15 years of retention to alleviate space constraints in the Records Center and for ease of viewing for borough employees.

Performance Measures

Measures:

	CY2009 Actual	CY2010 Actual	CY2011 Actual	CY2012 Projected
Staffing History	1.83	1.83	1.83	1.83
Files In	603	610	528	600
Files Out	710	588	581	600
Boxes In	460	628	645	600
Boxes Out	594	591	564	600
Microfilm Reels Indexed	455	603	680	700
Microfilm Reels Processed	512	572	702	700
Boxes for Retention	564	657	580	600
Obsolete Document Destruction / Shredded	N/A	7,338 lbs	9,719 lbs	9,000 lbs

Commentary

Significant Budgetary Changes:

1. Purchase of software which will support retention schedule and verify legalities of same.
2. Purchase of computers for records technicians, this purchase is part of regularly scheduled replacement program and has been put off for several years.
3. Purchase of copier to replace inefficient and outdated unit.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11140 - Assembly Records Management

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 74,231	\$ 76,797	\$ 84,981	\$ 84,981	\$ 89,417	\$ 4,436	5.22%
40130 Overtime Wages	-	-	1,553	1,553	1,634	81	5.22%
40210 FICA	6,817	6,671	8,266	8,266	8,677	411	4.97%
40221 PERS	22,799	25,746	19,601	19,601	20,617	1,016	5.18%
40321 Health Insurance	31,470	29,719	31,110	38,014	35,927	(2,087)	-5.49%
40322 Life Insurance	130	134	218	218	227	9	4.13%
40410 Leave	12,052	11,650	17,770	17,770	18,523	753	4.24%
40511 Other Benefits	-	312	288	288	288	-	0.00%
Total: Personnel	147,499	151,029	163,787	170,691	175,310	4,619	2.71%
Supplies							
42110 Office Supplies	1,762	526	2,000	2,000	2,000	-	0.00%
42120 Computer Software	2,667	-	-	-	6,000	6,000	-
42210 Operating Supplies	7,149	5,018	8,000	7,837	8,000	163	2.08%
42230 Fuel, Oil, Lubricants	117	220	300	300	300	-	0.00%
42250 Uniforms	-	-	-	163	325	162	99.39%
42360 Motor Vehicle Repair Supplies	106	-	-	-	-	-	-
Total: Supplies	11,801	5,764	10,300	10,300	16,625	6,325	61.41%
Services							
43011 Contractual Services	7,103	9,356	11,000	11,000	11,000	-	0.00%
43019 Software Licensing	5,326	5,560	5,500	5,650	6,745	1,095	19.38%
43110 Communications	457	367	600	600	600	-	0.00%
43140 Postage	1,498	1,868	1,200	1,700	1,500	(200)	-11.76%
43210 Transportation/Subsistence	5,400	6,606	5,350	5,005	5,600	595	11.89%
43220 Car Allowance	1,204	1,188	1,188	1,188	1,188	-	0.00%
43250 Freight and Express	-	-	100	100	-	(100)	-100.00%
43260 Training	3,271	2,993	1,520	1,715	1,935	220	12.83%
43610 Utilities	22,622	22,589	19,200	21,700	21,700	-	0.00%
43720 Equipment Maintenance	5,507	4,992	5,700	5,700	5,000	(700)	-12.28%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	7,550	7,714	7,714	7,714	5,726	(1,988)	-25.77%
43920 Dues and Subscriptions	150	215	650	650	215	(435)	-66.92%
Total: Services	60,088	63,448	59,922	62,922	61,409	(1,513)	-2.40%
Capital Outlay							
48120 Office Equipment	9,993	-	-	-	5,904	5,904	-
48720 Minor Office Furniture	3,891	-	-	-	-	-	-
Total: Capital Outlay	13,884	-	-	-	5,904	5,904	-
Department Total	\$ 233,272	\$ 220,241	\$ 234,009	\$ 243,913	\$ 259,248	\$ 15,335	6.29%

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, 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 (\$5,650) 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.

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

43720 Equipment Maintenance. Kodak Microfilm Reader/Scanner (\$2,500), Microfilmer maintenance (\$2,500).

43812 Equipment Replacement Pymt. Kodak Microimager (\$4,286) and vehicle used for transporting records (\$1,440).

48120 Office Machines. Copier (\$1,904), scheduled computer replacement (\$4,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2012 Estimated	FY2013 Projected	Projected Payments
Kodak Imagelink Microimager	\$ 37,084	\$ 4,286	\$ 4,286	\$ -
Mini Van	6,692	3,428	1,440	6,856
	<u>\$ 43,776</u>	<u>\$ 7,714</u>	<u>\$ 5,726</u>	<u>\$ 6,856</u>

Kenai Peninsula Borough

Budget Detail

Fund 100

Assembly Department Totals

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 263,187	\$ 287,601	\$ 307,065	\$ 313,217	\$ 329,019	\$ 15,802	5.05%
40120 Temporary Wages	71,876	72,353	111,500	102,118	281,500	179,382	175.66%
40130 Overtime Wages	8,320	7,083	14,747	12,209	10,577	(1,632)	-13.37%
40210 FICA	28,760	30,784	39,375	39,951	37,291	(2,660)	-6.66%
40221 PERS	81,570	94,950	71,746	73,256	76,898	3,642	4.97%
40321 Health Insurance	229,034	217,731	229,500	247,226	265,033	17,807	7.20%
40322 Life Insurance	695	751	1,279	1,290	1,272	(18)	-1.40%
40410 Leave	34,213	36,780	48,275	48,946	51,154	2,208	4.51%
40511 Other Benefits	-	315	288	288	288	-	0.00%
TOTAL: PERSONNEL	717,655	748,348	823,775	838,501	1,053,032	214,531	25.59%
Supplies							
42110 Office Supplies	5,338	4,216	9,800	8,606	9,700	1,094	12.71%
42120 Computer Software	2,667	-	-	295	106,000	105,705	35832.20%
42210 Operating Supplies	7,513	6,227	8,800	8,607	8,800	193	2.24%
42230 Fuel, Oil, and Lubricant	117	220	300	300	300	-	0.00%
42250 Uniforms	-	-	-	163	325	162	99.39%
42360 Motor Vehicle Repair Supplies	106	-	-	-	-	-	-
42410 Small Tools & Equipment	120	-	-	303	-	(303)	-100.00%
Total: Supplies	15,861	10,663	18,900	18,274	125,125	106,851	584.72%
Services							
43011 Contractual Services	22,138	20,665	31,400	38,587	28,000	(10,587)	-27.44%
43012 Audit Services	84,780	78,761	90,000	100,641	90,650	(9,991)	-9.93%
43013 Radio Broadcast	11,154	11,635	14,000	14,000	14,000	-	0.00%
43019 Software Licensing	12,451	16,371	14,500	16,850	17,945	1,095	6.50%
43110 Communication	8,157	8,288	10,600	10,600	10,600	-	0.00%
43140 Postage	8,384	7,766	15,200	16,300	15,500	(800)	-4.91%
43210 Transportation/Subsistence	35,957	36,892	40,300	38,955	37,450	(1,505)	-3.86%
43215 Travel out of State	12,144	20,189	25,250	25,250	20,350	(4,900)	-19.41%
43216 Travel in State	9,412	21,191	27,750	27,750	29,250	1,500	5.41%
43220 Car Allowance	26,849	27,000	27,000	27,000	27,000	-	0.00%
43250 Freight and Express	14	40	400	400	300	(100)	-25.00%
43260 Training	11,269	12,908	13,315	13,510	12,190	(1,320)	-9.77%
43310 Advertising	58,890	66,048	59,000	51,800	57,000	5,200	10.04%
43410 Printing	31,965	36,232	45,700	45,715	35,800	(9,915)	-21.69%
43610 Utilities	44,150	42,758	42,960	48,460	51,000	2,540	5.24%
43720 Equipment Maintenance	8,396	7,888	8,700	10,685	9,000	(1,685)	-15.77%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	120	1,080	1,800	1,800	1,000	(800)	-44.44%
43812 Equipment Replacement Pymt.	7,550	7,714	7,714	7,714	5,726	(1,988)	-25.77%
43920 Dues and Subscriptions	28,366	29,414	32,450	32,450	31,715	(735)	-2.27%
43999 Contingency	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	422,146	452,840	528,239	548,667	514,676	(33,991)	-6.20%
Capital Outlay							
48120 Office Equipment	20,554	-	10,000	1,198	5,904	4,706	392.82%
48710 Minor Office Equipment	911	3,788	-	3,948	-	(3,948)	-100.00%
48720 Minor Office Furniture	3,891	51	-	1,682	1,000	(682)	-40.55%
48730 Minor Communication Equipment	174	-	-	300	-	(300)	-100.00%
Total: Capital Outlay	25,530	3,839	10,000	7,128	6,904	(224)	-3.14%
Department Total	\$ 1,181,192	\$ 1,215,690	\$ 1,380,914	\$ 1,412,570	\$ 1,699,737	\$ 287,167	20.33%

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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:

- Develop and 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.

FY2012 Accomplishments:

- Continued work towards meaningful local health care cost savings.
- Completed Energy Policy Guide to help Service Areas and Departments become more energy conscious.
- Supported Service Areas across the Borough.
- Secured \$5,000,000 in Governor Parnell's budget for improvement for Borough roads.

FY2013 New Initiatives:

- Improve relationships and increase cooperation between the Borough and our elected State officials.
- Improve relationships and increase cooperation between the Mayor's office and the Assembly.
- Continue open communications and dialog with stakeholders of the oil and gas industry to promote responsible exploration and development within the Kenai Peninsula Borough.
- Increase the number of Borough road improvement projects.
- Promote and manage an increasing number of capital projects from State Legislative grants.

Priority/Goal: Information Dissemination

Goal: Increase Mayor's presence.

- Objective:**
1. Increase brand for Borough Mayor.
 2. Increase communication with constituents through media so that information is exchanged efficiently

Measures:

	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Number of live and taped radio reports				4
Number of op-ed newspaper articles				6
Number of public appearances				12
Web post per week				3

Priority/Goal: Customer Service

Goal: Promote and provide excellent service to constituents.

- Objective:**
1. Act responsively to customers of the Mayor's office

Measures:

	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Return phone calls to citizens, staff and others with 24 hours				95%
Return emails to citizens, staff and others within 24 hours				95%

Fund: 100
Dept: 11210

Department Function
Mayor – Continued

Commentary:

Significant budgetary changes:

Addition of the Special Assistant to the Mayor. This position will fill many roles within the Mayor's Office including but not limited to:

- Oil and Gas Liaison – Promote oil and gas activities while encouraging local hire of employees and contractors and marketing the Borough as a destination for exploration and production company headquarters.
- Legislative Liaison – Assist in the development of Borough area wide and Service Area Capital Priorities and Legislative issues and promote those from both their Borough office and while in Juneau and Washington D.C.
- Service Area Liaison – Be the primary contact between the Service Areas and the Borough Administration. Provide input on Service Area issues and provide support when areas look to establish new Service Areas.
- Departmental Efficiency Auditor – Analyze all Borough Departments for ways to gain efficiencies in procedures or processes.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11210 - Mayor Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 412,679	\$ 326,678	\$ 301,020	\$ 301,020	\$ 417,710	\$ 116,690	38.76%
40120 Temporary Wages	9,655	-	5,000	5,000	10,000	5,000	100.00%
40130 Overtime Wages	-	695	-	-	-	-	-
40210 FICA	32,087	27,297	27,014	27,014	35,914	8,900	32.95%
40221 PERS	116,758	100,395	66,705	66,705	70,546	3,841	5.76%
40321 Health Insurance	84,545	64,344	51,000	60,791	78,528	17,737	29.18%
40322 Life Insurance	661	518	729	729	1,009	280	38.41%
40410 Leave	27,964	24,108	23,122	23,122	30,404	7,282	31.49%
40511 Other Benefits	67	42	48	48	-	(48)	-100.00%
Total: Personnel	684,416	544,077	474,638	484,429	644,111	159,682	32.96%
Supplies							
42020 Signage Supplies	-	883	-	-	-	-	-
42021 Promotional Supplies	-	1,122	1,000	1,000	1,000	-	0.00%
42110 Office Supplies	1,875	1,105	3,000	3,000	2,000	(1,000)	-33.33%
42210 Operating Supplies	1,657	3,601	1,500	3,500	1,500	(2,000)	-57.14%
42410 Small Tools & Equipment	-	38	-	-	-	-	-
Total: Supplies	3,532	6,749	5,500	7,500	4,500	(3,000)	-40.00%
Services							
43011 Contractual Services	1,594	5,728	5,000	5,000	2,500	(2,500)	-50.00%
43021 Peninsula Promotion	16,757	5,428	10,000	10,000	10,000	-	0.00%
43110 Communications	5,786	6,241	4,500	4,500	4,500	-	0.00%
43140 Postage	663	913	1,500	1,500	1,000	(500)	-33.33%
43210 Transportation/Subsistence	40,435	33,843	30,150	30,150	29,390	(760)	-2.52%
43220 Car Allowance	14,479	10,800	12,877	12,877	14,400	1,523	11.83%
43260 Training	4,616	2,660	3,850	4,850	3,844	(1,006)	-20.74%
43310 Advertising	1,333	862	1,000	1,000	1,000	-	0.00%
43410 Printing	767	705	1,000	1,000	1,000	-	0.00%
43610 Utilities	6,963	6,519	6,500	6,500	6,500	-	0.00%
43720 Equipment Maintenance	270	540	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	315	-	-	-	-	-	-
43920 Dues and Subscriptions	2,842	2,972	5,000	5,000	4,000	(1,000)	-20.00%
43999 Contingencies	-	-	15,000	12,000	43,725	31,725	264.38%
Total: Services	96,820	77,211	97,877	95,877	123,359	27,482	28.66%
Capital Outlay							
48710 Minor Office Equipment	8,182	425	-	-	-	-	-
48720 Minor Office Furniture	555	-	-	-	-	-	-
48730 Minor Communications Equipment	244	357	-	-	-	-	-
Total: Capital Outlay	8,981	782	-	-	-	-	-
Department Total	\$ 793,749	\$ 628,819	\$ 578,015	\$ 587,806	\$ 771,970	\$ 184,164	31.33%

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.

Add: 1 Special Assistant to the Mayor. which was deleted in 2011

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.

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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 the ability to meet the challenge of providing procurement support and services to a growing Borough whose needs continue to increase in number and complexity.

FY2012 Accomplishments:

- Administered the sale for disposal of surplus tangible property. Auction consisted of approximately 324 pallets of miscellaneous material, which netted \$80,689.63 for the Borough, School District and Service Areas.
- Supported the Borough in the acquisition of approximately \$90 million worth of goods and services.
- Administered approximately 170 contracts.
- Increased usage of cooperative purchasing agreements.
- Assisted departments and service areas with procedural development as it applies to procurement.

FY2013 New Initiatives:

- Continue to research and identify national cooperative purchasing contracts that could potentially provide more competitive pricing.
- Work toward refining the purchasing and warehousing procedures for the Maintenance Department and establish and implement performance measures.

Performance Measures

Priority/Goal: Procurement

Goal: Provide procurement support and services to various entities of the Borough.

Objective: 1. Centralized place for forms and boiler plate documents.

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing History	4	4	4	4
Contracts/Agreements (long form)	102	75	70	82
Contracts/Agreements (short form)	160	99	98	119
Formal Solicitations	56	97	76	77
Number of Appeals	3	1	0	0
Appeals Affirming Administration Award	100%	100%	100%	100%
Supplier/Contractor Contacts	1300	1421	1530	1471

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Mayor - Purchasing and Contracting

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 232,385	\$ 245,346	\$ 249,893	\$ 249,893	\$ 264,455	\$ 14,562	5.83%
40120 Temporary Wages	706	2,811	41,880	41,880	41,880	-	0.00%
40130 Overtime Wages	4,397	3,839	5,687	5,687	6,059	372	6.54%
40210 FICA	20,209	19,658	26,130	26,130	27,348	1,218	4.66%
40221 PERS	66,525	77,366	57,529	57,529	60,889	3,360	5.84%
40321 Health Insurance	67,203	66,419	68,000	85,077	78,528	(6,549)	-7.70%
40322 Life Insurance	369	394	625	625	657	32	5.12%
40410 Leave	35,221	36,522	34,735	34,735	36,557	1,822	5.25%
40511 Other Benefits	19	510	432	432	432	-	0.00%
Total: Personnel	427,034	452,865	484,911	501,988	516,805	14,817	2.95%
Supplies							
42110 Office Supplies	2,561	1,859	2,200	2,200	2,200	-	0.00%
42120 Computer Software	-	-	-	717	-	(717)	-100.00%
42210 Operating Supplies	156	858	1,000	1,000	1,000	-	0.00%
42250 Uniforms	305	325	325	325	325	-	0.00%
42410 Small Tools	-	201	-	-	-	-	-
Total: Supplies	3,022	3,243	3,525	4,242	3,525	(717)	-16.90%
Services							
43110 Communications	1,951	2,210	2,500	2,500	2,500	-	0.00%
43140 Postage	199	273	500	500	510	10	2.00%
43210 Transportation/Subsistence	1,823	1,208	1,920	1,920	1,920	-	0.00%
43220 Car Allowance	3,649	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	577	405	1,380	880	1,380	500	56.82%
43310 Advertising	1,165	2,659	4,600	3,883	4,600	717	18.47%
43410 Printing	-	65	-	-	-	-	-
43610 Utilities	2,384	2,239	2,900	2,900	3,000	100	3.45%
43720 Equipment Maintenance	-	-	500	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	936	460	825	825	945	120	14.55%
Total: Services	12,684	13,119	18,725	18,008	19,455	1,447	8.04%
Capital Outlay							
48710 Minor Office Equipment	3,395	7,299	4,500	3,760	4,500	740	19.68%
48720 Minor Office Furniture	958	1,803	1,490	1,490	1,990	500	33.56%
48730 Minor Communication Equipment	181	371	500	1,240	-	(1,240)	-100.00%
Total: Capital Outlay	4,534	9,473	6,490	6,490	6,490	-	0.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(206,404)	(208,092)	(271,319)	(271,319)	(246,900)	24,419	-
Total: Interdepartmental Charges	(206,404)	(208,092)	(271,319)	(271,319)	(246,900)	24,419	-
Department Total	\$ 240,870	\$ 270,608	\$ 242,332	\$ 259,409	\$ 299,375	\$ 39,966	15.41%

Line-Item Explanations

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

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 Office Supplies. To cover costs of office/printing 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. Decrease for charge out of temporary staff now being done through nondepartmental charges, see page 126. Charges to the Maintenance Department for wages and benefits of the Lead Maintenance Supply Specialist, the Maintenance Supply Specialist I/II, a portion of the temporary staff, and 25 percent of the Purchasing and Contracting Officer. This distribution includes a portion for supplies and services attributable to those personnel.

Fund: 100
Dept: 11250

Department Function
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.

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.
- The Emergency Operations plan is due for update this fiscal year. This is a significant task.

FY2012 Accomplishments

- Completed the Computer Aided Dispatch (CAD) system.
- Coordinated and implemented modifications to KPB and other Peninsula agencies radio licenses and equipment programming in order to comply with the FCC narrow-banding requirements.

- Continued development of a Kenai Peninsula Borough Incident Management Team (KPB-IMT) and conducted training for KPB personnel from various departments in tabletop exercises at EOC.
- Completed ordinance and regulatory changes related to enhanced mitigation efforts in floodplain areas in cooperation with State, Federal, Local agencies.
- Managed nine major storms causing widespread damage and two disaster declarations.
- Managed two threats of flooding in the Seward area.
- Completion of an EOC Management class in Soldotna by 35 persons.
- Completed the State of Alaska DHS & EM Logistic Capability Gap Plan.
- Developed standard operating procedures and back ground checks for CERT members.

FY2013 New Initiatives:

- Maintain AHAB siren units at 100% operational.
- Provide redundant communications for Port Graham, Nanwalek, Tyonek.
- Provide emergency shelter supplies caches for remote areas.
- Bring KPB into NIMS training requirement compliance.

Performance Measures

Priority/Goal: Emergency Preparedness.

Goal: Provide education / training to Borough residents about natural and man-made disaster preparedness so they are adequately prepared in the event of a disaster.

Objective: Public presentations, lectures and media interviews.

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Number of Public presentations, lectures and media interviews	10	20	31	25
Emergency planning meetings held	30	150	125	130
Number of mitigation planning meetings held	18	45	55	50
Number of exercise and/or responses conducted	4	11	20	12
Number of active Incident Management Team members	0	26	18	20
Number of Borough employees meeting MIS certification requirements	Unknown	100 (est.)	108	200
Number of ICS classes conducted	4	10	10	10
Percentage of functional AHAB sirens	81.7%	71.3%	90%	95%
Number of CERT classes and/or exercises conducted	6	12	15	15
Number of active CERT trained members	Unknown	Unknown	184	200

Commentary

A flat level of funding for AHAB siren maintenance has been requested. Battery replacement had to be deferred to FY 13 due to unexpected maintenance costs.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11250 - Emergency Management - Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 152,997	\$ 183,690	\$ 217,845	\$ 191,166	\$ 233,200	\$ 42,034	21.99%
40120 Temporary Wages	12,959	17,035	10,000	25,485	10,000	(15,485)	-60.76%
40130 Overtime Wages	598	922	3,164	4,005	3,432	(573)	-14.31%
40210 FICA	15,112	17,104	19,943	20,067	21,412	1,345	6.70%
40221 PERS	31,523	33,103	30,176	31,127	32,962	1,835	5.90%
40321 Health Insurance	40,427	42,590	63,750	64,327	73,620	9,293	14.45%
40322 Life Insurance	265	301	544	515	581	66	12.82%
40410 Leave	21,186	24,923	25,101	25,601	27,569	1,968	7.69%
40511 Other Benefits	-	292	516	503	468	(35)	-6.96%
Total: Personnel	275,067	319,960	371,039	362,796	403,244	40,448	11.15%
Supplies							
42110 Office Supplies	2,106	2,369	2,500	1,700	2,500	800	47.06%
42120 Computer Supplies	-	-	-	1,500	-	(1,500)	-100.00%
42210 Operating Supplies	1,988	6,109	3,000	3,562	3,000	(562)	-15.78%
42230 Fuels, Oils and Lubricants	1,109	1,525	2,000	2,400	3,000	600	25.00%
42250 Uniforms	-	-	1,000	1,000	1,000	-	0.00%
42310 Repair/Maintenance Supplies	1,367	5,536	2,000	22,800	13,500	(9,300)	-40.79%
42360 Motor Vehicle Repair Supplies	141	186	200	200	200	-	0.00%
42410 Small Tools & Equipment	403	888	1,000	1,650	1,000	(650)	-39.39%
42424 Safety Supplies	61	668	-	550	-	(550)	-100.00%
Total: Supplies	7,175	17,281	11,700	35,362	24,200	(11,162)	-31.56%
Services							
43011 Contractual Services	100,288	112,180	128,000	156,515	123,200	(33,315)	-21.29%
43019 Software Licensing	357	-	-	-	-	-	-
43110 Communications	23,127	23,493	25,600	25,600	26,700	1,100	4.30%
43140 Postage	304	419	300	300	300	-	0.00%
43210 Transportation/Subsistence	1,974	5,727	5,500	8,414	3,500	(4,914)	-58.40%
43260 Training	-	880	-	-	-	-	-
43310 Advertising	40	155	200	200	200	-	0.00%
43410 Printing	183	-	-	250	100	(150)	-60.00%
43610 Utilities	13,026	10,314	10,000	10,000	10,150	150	1.50%
43720 Equipment Maintenance	1,454	380	18,650	1,250	18,650	17,400	1392.00%
43750 Vehicle Maintenance	-	180	1,000	1,000	1,000	-	0.00%
43764 Snow Removal	584	727	1,000	1,400	1,250	(150)	-10.71%
43780 Building/Grounds Maintenance	1,230	4,251	19,250	7,100	3,250	(3,850)	-54.23%
43812 Equipment Replacement Pymt	4,383	4,642	4,642	4,642	5,367	725	15.62%
43920 Dues and Subscriptions	301	355	700	700	700	-	0.00%
43999 Disaster Relief Contingency	-	-	50,000	23,935	50,000	26,065	108.90%
Total: Services	147,251	163,703	264,842	241,306	244,367	3,061	1.27%
Capital Outlay							
48710 Minor Office Equipment	7,000	2,304	5,300	3,800	2,000	(1,800)	-47.37%
48720 Minor Office Furniture	-	314	1,000	1,000	1,000	-	0.00%
48730 Minor Communication Equipment	660	1,969	1,500	1,500	500	(1,000)	-66.67%
48740 Minor Machines & Equipment	7,247	30	1,000	1,000	-	(1,000)	-100.00%
Total: Capital Outlay	14,907	4,617	8,800	7,300	3,500	(3,800)	-52.05%
Department Total	\$ 444,400	\$ 505,561	\$ 656,381	\$ 646,764	\$ 675,311	\$ 28,547	4.41%

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 .5 Program Coordinator. No change.

40120 Temporary Wages. No change.

42230 Fuels, Oils, Lubricants. Anticipated fuel cost increases and increased usage of OEM vehicle. New equipment (portable generators / heaters) fueling added.

42250 Uniforms. Identifying jackets for Type III team members.

42310 Repair / Maintenance Supplies. Includes preventative maintenance on radio generators (\$3,000) and UPS power modules for ERC (\$10,500). Increase due to transfer of budget from maintenance services 43780.

43011 Contractual Services. USGS flood warning stations (\$100,416), Rapid Notify contract (\$14,610), IPAWS (\$1,200), custodial services (\$3,500), ATS fire alarm & security maintenance contract (\$400), miscellaneous small contract services includes reduced radio maintenance budget (\$3,074).

43110 Communications. Connectivity, siren DSL, long distance, flood gauge phone lines, cable, satellite phones, and cell phone charges. Increase due to connectivity upgrade.

43720 Equipment Maintenance. Tsunami siren system maintenance & operation (\$18,000), office machine maintenance agreement (\$650).

43780 Building / Grounds Maintenance. Includes grounds maintenance (\$2,000), elevator maintenance (\$1,000), and boiler inspection (\$250). Budget decrease due to reclassifying expenditures to maintenance supplies account 42310.

48710 Minor Office Equipment. One desktop computer.

48720 Minor Office Furniture. Replacement of worn chairs and damaged tables.

43999 Disaster Relief 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>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
2011 Pick-up truck	\$ 4,642	\$ 5,367	\$ 5,367	\$ 10,734

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Fund	100	General Fund
Dept:	11255	Emergency Management – 911 Communications

Department Function

This department has been reclassified as a Special Revenue Fund to comply with the new fund classifications brought about by GASB statement 54. The new fund is 264.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11255 Emergency Management - 911 Communications

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Personnel						
40110 Regular Wages	\$ 398,420	\$ 504,501	\$ -	\$ -	\$ -	-
40120 Temporary Wages	32,747	24,550	-	-	-	-
40130 Overtime Wages	48,774	65,081	-	-	-	-
40210 FICA	38,265	49,532	-	-	-	-
40221 PERS	127,944	181,139	-	-	-	-
40321 Health Insurance	154,232	156,753	-	-	-	-
40322 Life Insurance	628	792	-	-	-	-
40410 Leave	43,689	62,825	-	-	-	-
40511 Other Benefits	19	1,430	-	-	-	-
Total: Personnel	844,718	1,046,603	-	-	-	-
Supplies						
42110 Office Supplies	232	133	-	-	-	-
42120 Computer Software	37,495	-	-	-	-	-
42210 Operating Supplies	909	602	-	-	-	-
42263 Training Supplies	-	710	-	-	-	-
Total: Supplies	38,636	1,445	-	-	-	-
Services						
43011 Contractual Services	255,899	245,301	-	-	-	-
43019 Software Licensing	6,663	-	-	-	-	-
43110 Communications	127,887	103,596	-	-	-	-
43210 Transportation/Subsistence	5,781	3,077	-	-	-	-
43260 Training	2,345	3,924	-	-	-	-
43610 Utilities	37,499	36,184	-	-	-	-
43720 Equipment Maintenance	2,575	-	-	-	-	-
43764 Snow Removal	583	687	-	-	-	-
43780 Building/Ground Maintenance	1,995	2,164	-	-	-	-
43920 Dues and Subscriptions	212	222	-	-	-	-
Total: Services	441,439	395,155	-	-	-	-
Capital Outlay						
48710 Minor Office Equipment	760	-	-	-	-	-
48720 Minor Office Furniture	4,430	-	-	-	-	-
Total: Capital Outlay	5,190	-	-	-	-	-
Interdepartmental Charges						
60000 Charges (To) From Other Depts.	84,056	90,462	-	-	-	-
Total: Interdepartmental Charges	84,056	90,462	-	-	-	-
Department Total	\$ 1,414,039	\$ 1,533,665	\$ -	\$ -	\$ -	-

Line-Item Explanations

This department was moved to Fund 264 effective 07/01/11.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department - Emergency Management Totals**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 551,417	\$ 688,191	\$ 217,845	\$ 191,166	\$ 233,200	\$ 42,034	21.99%
40120 Temporary Wages	45,706	41,585	10,000	25,485	10,000	(15,485)	-60.76%
40130 Overtime Wages	49,372	66,003	3,164	4,005	3,432	(573)	-14.31%
40210 FICA	53,377	66,636	19,943	20,067	21,412	1,345	6.70%
40221 PERS	159,467	214,242	30,176	31,127	32,962	1,835	5.90%
40321 Health Insurance	194,659	199,343	63,750	64,327	73,620	9,293	14.45%
40322 Life Insurance	893	1,093	544	515	581	66	12.82%
40410 Leave	64,875	87,748	25,101	25,601	27,569	1,968	7.69%
40511 Other Benefits	19	1,722	516	503	468	(35)	-6.96%
Total: Personnel	1,119,785	1,366,563	371,039	362,796	403,244	40,448	11.15%
Supplies							
42110 Office Supplies	2,338	2,502	2,500	1,700	2,500	800	47.06%
42120 Computer Software	37,495	-	-	1,500	-	(1,500)	-100.00%
42210 Operating Supplies	2,897	6,711	3,000	3,562	3,000	(562)	-15.78%
42230 Fuels, Oils & Lubricants	1,109	1,525	2,000	2,400	3,000	600	25.00%
42250 Uniforms	-	-	1,000	1,000	1,000	-	0.00%
42263 Training Supplies	-	710	-	-	-	-	-
42310 Repair/Maint Supplies	1,367	5,536	2,000	22,800	13,500	(9,300)	-40.79%
42360 Motor Vehicle Repair Supplies	141	186	200	200	200	-	0.00%
42410 Small Tools	403	888	1,000	1,650	1,000	(650)	-39.39%
42424 Safety Supplies	61	668	-	550	-	(550)	-100.00%
Total: Supplies	45,811	18,726	11,700	35,362	24,200	(11,162)	-31.56%
Services							
43011 Contractual Services	356,187	357,481	128,000	156,515	123,200	(33,315)	-21.29%
43019 Software Licensing	7,020	-	-	-	-	-	-
43110 Communications	151,014	127,089	25,600	25,600	26,700	1,100	4.30%
43140 Postage	304	419	300	300	300	-	0.00%
43210 Transportation/Subsistence	7,755	8,804	5,500	8,414	3,500	(4,914)	-58.40%
43260 Training	2,345	4,804	-	-	-	-	-
43310 Advertising	40	155	200	200	200	-	0.00%
43410 Printing	183	-	-	250	100	(150)	-60.00%
43610 Utilities	50,525	46,498	10,000	10,000	10,150	150	1.50%
43720 Equipment Maintenance	4,029	380	18,650	1,250	18,650	17,400	1392.00%
43750 Vehicle Maintenance	-	180	1,000	1,000	1,000	-	0.00%
43764 Snow Removal	1,167	1,414	1,000	1,400	1,250	(150)	-10.71%
43780 Building/Ground Maintenance	3,225	6,415	19,250	7,100	3,250	(3,850)	-54.23%
43812 Equipment Replacement Pymt.	4,383	4,642	4,642	4,642	5,367	725	15.62%
43920 Dues and Subscriptions	513	577	700	700	700	-	0.00%
43999 Disaster Relief Contingency	-	-	50,000	23,935	50,000	26,065	108.90%
Total: Services	588,690	558,858	264,842	241,306	244,367	3,061	1.27%
Capital Outlay							
48710 Minor Office Equipment	7,760	2,304	5,300	3,800	2,000	(1,800)	-47.37%
48720 Minor Office Furniture	4,430	314	1,000	1,000	1,000	-	0.00%
48730 Minor Communication Equipment	660	1,969	1,500	1,500	500	(1,000)	-66.67%
48740 Minor Machines & Equipment	7,247	30	1,000	1,000	-	(1,000)	-100.00%
Total: Capital Outlay	20,097	4,617	8,800	7,300	3,500	(3,800)	-52.05%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	84,056	90,462	-	-	-	-	-
Total: Interdepartmental Charges	84,056	90,462	-	-	-	-	-
Department Total	\$ 1,858,439	\$ 2,039,226	\$ 656,381	\$ 646,764	\$ 675,311	\$ 28,547	4.41%

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

Mission

The mission of the Human Resources Division of the General Services Department is to lead the successful development of employees and employment relationships through hiring, training and related support services.

Program Description

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

Major Long Term Issues and Concerns:

- Borough-wide salary survey and assessment.
- Implementation of electronic recruitment and hiring process.
- Centralizing, memorializing, and implementing necessary policies.
- Managing healthcare costs, benefits and administration.
- Establishing a training room in the HR Building.
- Generalized job descriptions which are not individual specific.
- Functioning and user friendly human resources website.

FY2012 Accomplishments

- Developed Personnel Policy for the Administrative and Legislative Service employees, Workplace Violence Policy, Sexual Harassment Policy and Social Media Policy.
- Established written procedures and protocols within the department to provide better flow of service in the recruitment and hiring process.
- Re-established 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.

FY2013 New Initiatives:

- Implementation of electronic recruitment and hiring program to streamline the process saving supervisor time and expense.
- Negotiation of CBA expiring 6/30/13.
- Develop a long term healthcare benefits policy.
- Develop a Human Resources website to better serve our employees, supervisors and the public.
- Develop a training room within Human Resources building for effective and coordinated new hire training.
- 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 signifying higher production rate.

Measures:

Turnovers	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Voluntary Turnover Ratio	n/a	n/a	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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Grievances Filed	n/a	n/a	0	0

Fund: 100

Department Function

Dept: 11230

General Services – 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 the 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 will result in high turnover in key positions which increases overall costs not to mention the loss of a key knowledge base.

The department is out of date electronically and will be working on implementing electronic employment procedures.

Healthcare costs have increased substantially, mostly because we have implemented no measures over the years to control any portion of that cost. We need to work with our 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	General Services/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 Annexes in Homer and Seward provide Borough information to the public in those communities so that they receive effective service without having 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 mode for public participation in Soldotna based public meetings.

FY2012 Accomplishments

- Annexes have increased visibility through newspaper articles and community involvement.
- Annex staff continues to train with other departments to increase their knowledge base.

FY2013 New Initiatives:

- Remote public participation in Soldotna meetings.
- Work with departments to 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 provided.

Measures:

Average number of residents served per month	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Homer	n/a	n/a	200	240
Seward	n/a	n/a	30	40

Commentary
 We have excellent and energetic staff in the Annexes who are working to increase their visibility in their respective communities so that the people in those communities no longer feel distanced from Borough government. We need to take advantage of the available technology to increase our 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 - General Services - Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 220,644	\$ 236,438	\$ 260,132	\$ 260,132	\$ 276,429	\$ 16,297	6.26%
40120 Temporary Wages	26,162	6,730	3,360	1,860	3,360	1,500	80.65%
40130 Overtime Wages	3,239	3,166	2,687	2,687	2,918	231	8.60%
40210 FICA	21,101	20,650	23,453	23,453	25,062	1,609	6.86%
40221 PERS	67,808	72,359	59,287	59,287	63,028	3,741	6.31%
40321 Health Insurance	70,992	69,181	76,500	91,061	88,344	(2,717)	-2.98%
40322 Life Insurance	378	386	653	653	689	36	5.51%
40410 Leave	27,456	26,456	30,125	30,125	34,165	4,040	13.41%
40511 Other Benefits	-	285	288	288	288	-	0.00%
Total: Personnel	437,780	435,651	456,485	469,546	494,283	24,737	5.27%
Supplies							
42110 Office Supplies	3,420	2,238	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	2,620	1,821	1,500	1,000	1,500	500	50.00%
42263 Training Supplies	-	-	-	-	1,000	1,000	-
42310 Repair/Maintenance Supplies	19	53	250	250	200	(50)	-20.00%
42410 Small Tools & Minor Equipment	150	56	-	-	-	-	-
Total: Supplies	6,209	4,168	2,750	2,250	3,700	1,450	64.44%
Services							
43011 Contractual Services	3,318	5,340	5,000	5,000	64,150	59,150	1183.00%
43110 Communications	8,605	8,085	5,000	7,500	8,200	700	9.33%
43140 Postage	405	355	800	800	450	(350)	-43.75%
43210 Transportation/Subsistence	9,279	6,863	5,575	6,575	9,111	2,536	38.57%
43220 Car Allowance	3,650	3,489	3,600	3,600	3,600	-	0.00%
43260 Training	2,989	1,673	2,000	2,000	2,200	200	10.00%
43270 Employee Development	7,500	5,559	7,500	7,500	7,500	-	0.00%
43310 Advertising	9,275	7,961	13,000	4,700	6,000	1,300	27.66%
43410 Printing	26	73	250	250	125	(125)	-50.00%
43610 Utilities	10,663	12,966	11,400	12,400	9,000	(3,400)	-27.42%
43720 Equipment Maintenance	344	486	500	4,500	500	(4,000)	-88.89%
43810 Rents and Operating Leases	21,164	21,164	23,564	23,564	20,774	(2,790)	-11.84%
43920 Dues and Subscription	2,801	1,264	500	1,700	4,220	2,520	148.24%
Total: Services	80,019	75,278	78,689	80,089	135,830	55,741	69.60%
Capital Outlay							
48710 Minor Office Equipment	162	3,744	-	2,700	-	(2,700)	-100.00%
48720 Minor Office Furniture	1,185	-	-	8,172	-	(8,172)	-100.00%
48730 Minor Communication Equipment	-	112	-	-	-	-	-
Total: Capital Outlay	1,347	3,856	-	10,872	-	(10,872)	-100.00%
Department Total	\$ 525,355	\$ 518,953	\$ 537,924	\$ 562,757	\$ 633,813	\$ 71,056	12.63%

Line-Item Explanations

40110 Regular Wages. Staff includes: General Services Director, 1 HR Specialist, 1 HR Assistant, 1 Secretary (Homer Annex) and ½ time Secretary (Seward Annex).

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

43011 Contractual Services. Increase due to addition of Salary analysis (\$56,000), labor negotiations contingency (\$5,000), liberty screening (\$600), State of Alaska (\$1,200), and Applitrack application/recruitment software and service (\$1,350).

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

43270 Employee Development. Amount required by labor contract.

43810 Rents and Operating Leases. Seward (\$8,064) and Homer annex (\$12,600) leases and post office box rentals (\$110).

Fund: 100	Department Function
Dept: 11233	General Services- 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.

FY2012 Accomplishments

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

FY2013 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 is economically beneficial to the departments, school district and service areas.

Measures:

Average Percentage of Deadlines Met	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Print	n/a	n/a	90%	95%
Mail	n/a	n/a	90%	95%

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11233 - General Services - Print/Mail**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 71,529	\$ 69,393	\$ 72,470	\$ 72,470	\$ 69,323	\$ (3,147)	-4.34%
40120 Temporary Wages	88	-	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	1,725	97	3,141	3,141	3,129	(12)	-0.38%
40210 FICA	5,941	5,872	6,768	6,768	6,386	(382)	-5.64%
40221 PERS	19,978	22,261	17,272	17,272	16,554	(718)	-4.16%
40321 Health Insurance	30,257	28,432	30,600	30,600	34,356	3,756	12.27%
40322 Life Insurance	109	114	190	190	182	(8)	-4.21%
40410 Leave	7,694	7,990	8,763	8,763	7,031	(1,732)	-19.76%
40511 Other Benefits	-	312	288	288	288	-	0.00%
Total: Personnel	137,321	134,471	140,692	140,692	138,449	(2,243)	-1.59%
Supplies							
42110 Office Supplies	660	46	800	700	400	(300)	-42.86%
42210 Operating Supplies	16,133	16,962	25,000	24,700	25,000	300	1.21%
42250 Uniforms	330	325	700	700	325	(375)	-53.57%
42410 Small Tools & Equipment	-	-	-	1,025	-	(1,025)	-100.00%
Total: Supplies	17,123	17,333	26,500	27,125	25,725	(1,400)	-5.16%
Services							
43011 Contract Services	95	114	240	240	200	(40)	-16.67%
43110 Communications	890	880	1,150	1,150	1,150	-	0.00%
43210 Transportation/Subsistence	1,127	1,060	1,300	1,300	1,300	-	0.00%
43260 Training	-	-	-	300	200	(100)	-33.33%
43610 Utilities	3,437	3,253	3,938	7,938	7,500	(438)	-5.52%
43720 Equipment Maintenance	26,075	30,101	58,000	24,923	35,000	10,077	40.43%
43810 Rents and Operating Leases	504	1,008	1,008	1,008	1,008	-	0.00%
43812 Equipment Replacement Pymt.	14,650	21,604	21,604	21,604	15,727	(5,877)	-27.20%
Total: Services	46,778	58,020	87,240	58,463	62,085	3,622	6.20%
Capital Outlay							
48120 Office Equipment	6,036	-	-	5,017	-	(5,017)	-100.00%
48710 Minor Office Equipment	-	-	-	9,172	-	(9,172)	-100.00%
48720 Minor Office Furniture	-	361	-	3,336	-	(3,336)	-100.00%
48730 Minor Communication Equipment	-	-	-	355	-	(355)	-100.00%
Total: Capital Outlay	6,036	361	-	17,880	-	(17,525)	-98.01%
Department Total	\$ 207,258	\$ 210,185	\$ 254,432	\$ 244,160	\$ 226,259	\$ (17,546)	-7.19%

Line-Item Explanations

40110 Regular wages. Staff includes: lead mail-copy technician and part-time Mail-Copy Clerk.

42110 Operating Supplies. Paper \$21,000 plus \$4,000 for letterhead, tape, binding supplies, laminate, color ink, and miscellaneous supplies.

43610 Public Utilities. Increase due to reallocation of square footage in FY 2012.

43011 Contract Services. Cost of Pitney Bowes meter refill charges per contract.

43720 Equipment Maintenance. Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment. Reduction to reflect actual cost of maintenance.

43812 Equipment Replacement Payments. Scheduled replacement of equipment.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2012 Estimated	FY2013 Projected	Future Projected Payments
Color copier	\$ 6,000	\$ 6,000	\$ -	\$ -
FY11 (2) Digital copiers	9,279	9,279	1,364	1,364
FY10 Folder	-	6,325	6,175	-
FY12 Digital mail processor	-	-	-	20,000
FY13 Folder	-	-	1,111	4,444
FY13 Automatic single tabber	-	-	690	2,760
FY13 Binding machine	-	-	398	1,592
FY13 Paper cutter	-	-	2,821	11,284
FY13 Letter opener	-	-	557	2,228
FY13 Paper drill	-	-	1,976	7,904
FY13 Tabber	-	-	635	2,540
	<u>\$ 15,279</u>	<u>\$ 21,604</u>	<u>\$ 15,727</u>	<u>\$ 54,116</u>

Fund: 100	Department Function
Dept: 11235	General Services – Custodial Maintenance

Mission

The mission of the Custodial Division of General Services 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.

FY2012 Accomplishments

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

FY2013 New Initiatives:

Reporting of custodial staff to Maintenance rather than General Services Director to better coordinate issues that overlap between the two departments ensuring that matters are addressed timely and efficiently.

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. In FY2013, the custodial staff will report directly to Maintenance to determine if there are efficiencies that can be maximized.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Custodial	n/a	n/a	99%	99%

Commentary
 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 we will continue to receive complaints.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11235 - General Services - Custodial Maintenance

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %		
Personnel								
40110 Regular Wages	\$ 49,703	\$ 56,284	\$ 57,890	\$ 57,890	\$ 60,553	\$ 2,663	4.60%	
40120 Temporary Wages	3,078	4,635	2,444	2,444	2,444	-	0.00%	
40130 Overtime Wages	906	1,015	1,585	1,585	1,665	80	5.05%	
40210 FICA	4,960	5,369	5,575	5,575	5,824	249	4.47%	
40221 PERS	15,337	18,216	13,594	13,594	14,222	628	4.62%	
40321 Health Insurance	21,639	20,309	22,100	26,006	25,522	(484)	-1.86%	
40322 Life Insurance	80	90	150	150	157	7	4.67%	
40410 Leave	8,131	8,038	8,639	8,639	9,042	403	4.66%	
40511 Other Benefits	-	234	216	216	216	-	0.00%	
Total: Personnel	103,834	114,190	112,193	116,099	119,645	3,546	3.05%	
Supplies								
42110 Office Supplies	8	-	75	75	50	(25)	-33.33%	
42210 Operating Supplies	863	118	1,023	648	500	(148)	-22.84%	
42310 Repair/Maintenance Supplies	-	25	-	-	100	100	-	
42410 Small Tools & Equipment	170	-	100	475	100	(375)	-78.95%	
Total: Supplies	1,041	143	1,198	1,198	750	(448)	-37.40%	
Services								
43011 Contractual Services	13,232	6,727	5,644	5,644	6,384	740	13.11%	
43210 Transportation/Subsistence	54	19	150	150	150	-	0.00%	
43610 Utilities	-	-	-	-	1,625	1,625	-	
43720 Equipment Maintenance	94	-	100	100	100	-	0.00%	
Total: Services	13,380	6,746	5,894	5,894	8,259	2,365	40.13%	
Capital Outlay								
48740 Minor Machinery & Equipment	200	-	-	-	500	500	-	
Total: Capital Outlay	200	-	-	-	500	500	-	
Department Total	\$ 118,455	\$ 121,079	\$ 119,285	\$ 123,191	\$ 129,154	\$ 5,963	4.84%	

Line-Item Explanations

40110 Regular wages. Staff includes: .75 custodians and .5 lead custodian.

Note: An equal number of staff is charged to the School District. Total custodial staff is 2.50 full time equivalent.

42410 Small Tools. Replacement of minor equipment as necessary.

43011 Contractual Services. Janitorial services at Poppy Lane facility (\$3,484), Homer annex office janitorial services (\$2,900), both expire 6/30/12 and may change due to re-negotiations.

43610 Public Utilities. Previously included in General Services budget.

48740 Minor Machinery and Equipment. Purchase new vacuum cleaner.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
General Services Department Totals**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 341,876	\$ 362,115	\$ 390,492	\$ 390,492	\$ 406,305	\$ 15,813	4.05%
40120 Temporary Wages	29,328	11,365	7,004	5,504	7,004	1,500	27.25%
40130 Overtime Wages	5,870	4,278	7,413	7,413	7,712	299	4.03%
40210 FICA	32,002	31,891	35,796	35,796	37,272	1,476	4.12%
40221 PERS	103,123	112,836	90,153	90,153	93,804	3,651	4.05%
40321 Health Insurance	122,888	117,922	129,200	147,667	148,222	555	0.38%
40322 Life Insurance	567	590	993	993	1,028	35	3.52%
40410 Leave	43,281	42,484	47,527	47,527	50,238	2,711	5.70%
40511 Other Benefits	-	831	792	792	792	-	0.00%
Total: Personnel	678,935	684,312	709,370	726,337	752,377	26,040	3.59%
Supplies							
42110 Office Supplies	4,088	2,284	1,875	1,775	1,450	(325)	-18.31%
42210 Operating Supplies	19,616	18,901	27,523	26,348	27,000	652	2.47%
42250 Uniforms	330	325	700	700	325	(375)	-53.57%
42263 Training Supplies	-	-	-	-	1,000	1,000	-
42310 Repair/Maintenance Supplies	19	78	250	250	300	50	20.00%
42410 Small Tools	320	56	100	1,500	100	(1,400)	-93.33%
Total: Supplies	24,373	21,644	30,448	30,573	30,175	(398)	-1.30%
Services							
43011 Contractual Services	16,645	12,181	10,884	10,884	70,734	59,850	549.89%
43110 Communications	9,495	8,965	6,150	8,650	9,350	700	8.09%
43140 Postage	405	355	800	800	450	(350)	-43.75%
43210 Transportation/Subsistence	10,460	7,942	7,025	8,025	10,561	2,536	31.60%
43220 Car Allowance	3,650	3,489	3,600	3,600	3,600	-	0.00%
43260 Training	2,989	1,673	2,000	2,300	2,400	100	4.35%
43270 Employee Development	7,500	5,559	7,500	7,500	7,500	-	0.00%
43310 Advertising	9,275	7,961	13,000	4,700	6,000	1,300	27.66%
43410 Printing	26	73	250	250	125	(125)	-50.00%
43610 Utilities	14,100	16,219	15,338	20,338	18,125	(2,213)	-10.88%
43720 Equipment Maintenance	26,513	30,587	58,600	29,523	35,600	6,077	20.58%
43810 Rents and Operating Leases	21,668	22,172	24,572	24,572	21,782	(2,790)	-11.35%
43812 Equipment Replacement Pymt.	14,650	21,604	21,604	21,604	15,727	(5,877)	-27.20%
43920 Dues and Subscriptions	2,801	1,264	500	1,700	4,220	2,520	148.24%
Total: Services	140,177	140,044	171,823	144,446	206,174	61,728	42.73%
Capital Outlay							
48120 Office Equipment	6,036	-	-	5,017	-	(5,017)	-100.00%
48710 Minor Office Equipment	162	3,744	-	11,872	-	(11,872)	-100.00%
48720 Minor Office Furniture	1,185	361	-	11,508	-	(11,508)	-100.00%
48730 Minor Communication Equipment	-	112	-	355	-	(355)	-100.00%
48740 Minor Machines & Equipment	200	-	-	-	500	500	-
Total: Capital Outlay	7,583	4,217	-	28,752	500	(28,252)	-98.26%
Department Total	\$ 851,068	\$ 850,217	\$ 911,641	\$ 930,108	\$ 989,226	\$ 59,118	6.36%

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Fund: 100	Department Function
Dept: 11231	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.

FY2012 Accomplishments

- Implemented Phase-1 802.1X Authentication (Wireless) & deployed wireless networking to core KPB sites.
- Migrated all remaining IT print services to KPB Print Shop, allowing a considerable reduction in printer maintenance costs.
- Initiated migration of KPB public website to a Content Management System (CMS).
- Migrated KPB internal home page to SharePoint 2010 development platform.
- Moved all IT Department purchasing documents into Papyrus Document Management System (DMS), making all IT purchasing docs searchable, dramatically reducing time required to research/retrieve purchasing docs.
- Migrated departmental file systems to common Distributed File System (DFS) namespace allowing simpler browsing of network resources.
- Implemented email encryption framework to foster compliance with new Identity Theft Policy.

FY2013 New Initiatives:

- Implement e-discovery and necessary increased backup storage capacity.
- Complete migration of KPB public web content to Content Management System.
- Implement Phase-2 802.1X Authentication (Wired) at core network sites, dramatically enhancing physical network security.
- Develop SharePoint based Code Enforcement Tracking solution.
- Deploy 2008 Active Directory services to allow for department level application of security policies.
- Re-write KPB Computer Use Policy.
- Establish replacement schedule for all critical network infrastructure.
- Assist in the implementation of a new sales tax system.

Performance Measures

Priority/Goal: Customer Service

Goal: Timely resolution of desktop computing issues.

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

Measures:

Average Incident Closed Time by Priority	Benchmark	FY10 Actual*	FY11* Actual	FY12 Estimated	FY13 Projected
<u>High</u> priority incident response time	4 hours	-	-	20 Hours	8 Hours
<u>Medium</u> priority incident response time	8-12 hours	-	-	18 Hours	12-16 Hours
<u>Low</u> priority incident response time	48 hours	-	-	91.2 Hours	48 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	FY10*	FY11*	FY12 Estimated	FY13 Projected
% of incidents closed within 120 Hours	-	-	46%	60%

* 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:	FY10*	FY11*	FY12 Estimated	FY13 Projected
Desktop PC's	400	420	425	430
Phones	N/A	350	355	360
Printers	N/A	N/A	115	120
Servers	52	85	89	95
Total Number of Networked Devices	N/A	1,750	1,778	1,800
Annual Support Incidents	2,511	2,623	2,400	2,200
Ratio of Support Incidents to IT Dept FTE	251:1	262:1	240:1	220:1

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11231 - Information Technology**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 696,097	\$ 687,715	\$ 773,767	\$ 773,767	\$ 815,180	\$ 41,413	5.35%
40120 Temporary Wages	-	-	-	-	4,620	4,620	-
40130 Overtime Wages	8,480	6,172	9,387	9,387	6,063	(3,324)	-35.41%
40210 FICA	59,163	57,008	68,339	68,339	72,083	3,744	5.48%
40221 PERS	206,457	220,225	174,728	174,728	182,656	7,928	4.54%
40321 Health Insurance	189,278	166,987	187,000	208,688	215,952	7,264	3.48%
40322 Life Insurance	1,156	1,125	1,900	1,900	1,992	92	4.84%
40410 Leave	98,708	92,581	99,099	99,099	108,219	9,120	9.20%
40511 Other Benefits	110	1,523	1,488	1,488	1,440	(48)	-3.23%
Total: Personnel	1,259,449	1,233,336	1,315,708	1,337,396	1,408,205	70,809	5.29%
Supplies							
42110 Office Supplies	2,725	6,141	3,000	8,000	3,000	(5,000)	-62.50%
42120 Computer Software	550	27,404	5,000	5,000	10,450	5,450	109.00%
42210 Operating Supplies	7,606	10,679	22,600	17,000	20,900	3,900	22.94%
42230 Fuels, Oils & Lubricants	-	-	-	500	1,000	500	100.00%
42310 Repair/Maintenance Supplies	11,306	23,738	28,000	25,000	23,300	(1,700)	-6.80%
42360 Motor Vehicle Repair Supplies	-	-	-	100	-	(100)	-100.00%
42410 Small Tools & Equipment	2,911	5,904	1,000	4,000	4,790	790	19.75%
Total: Supplies	25,098	73,866	59,600	59,600	63,440	3,840	6.44%
Services							
43011 Contractual Services	1,440	373	13,000	11,000	9,700	(1,300)	-11.82%
43019 Software Licensing	182,216	154,990	180,000	182,078	187,600	5,522	3.03%
43110 Communications	64,913	67,257	42,916	42,916	30,120	(12,796)	-29.82%
43140 Postage	-	59	-	-	75	75	-
43210 Transportation/Subsistence	8,622	9,914	6,200	6,200	6,200	-	0.00%
43250 Freight and Express	172	59	1,000	1,000	1,000	-	0.00%
43260 Training	8,590	12,999	15,000	15,000	16,050	1,050	7.00%
43610 Utilities	19,282	18,019	18,000	18,000	18,000	-	0.00%
43720 Equipment Maintenance	10,196	8,117	10,000	9,400	6,000	(3,400)	-36.17%
43750 Vehicle Maintenance	-	-	-	100	-	(100)	-100.00%
43810 Rents & Operating Leases	-	336	-	500	-	(500)	-100.00%
43812 Equipment Replacement Pymt.	46,141	63,974	57,095	57,095	54,441	(2,654)	-4.65%
43920 Dues and Subscriptions	-	-	1,000	3,000	4,045	1,045	34.83%
Total: Services	341,572	336,097	344,211	346,289	333,231	(13,058)	-3.77%
Capital Outlay							
48120 Office Equipment	10,026	-	-	4,940	6,000	1,060	21.46%
48210 Communication Equipment	27,130	70	6,000	-	10,000	10,000	-
48710 Minor Office Equipment	17,524	23,080	12,500	15,450	12,860	(2,590)	-16.76%
48720 Minor Office Furniture	-	6,215	3,500	3,650	4,300	650	17.81%
48730 Minor Communication Equipment	370	16,006	10,200	8,160	4,200	(3,960)	-48.53%
Total: Capital Outlay	55,050	45,371	32,200	32,200	37,360	5,160	16.02%
Department Total	\$ 1,681,169	\$ 1,688,670	\$ 1,751,719	\$ 1,775,485	\$ 1,842,236	\$ 66,751	3.76%

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, and 1 Information Helpdesk Supervisor.

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

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, desktop UPS. Increased due to reclassification of new UPS purchases and other small equipment purchases.

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

43019 Software Licensing. CommVault support (\$13,000), i.Support Helpdesk (\$5,000) EOM (\$1,400), GEMS (\$28,000), user remote access (\$3,700); Unisys (\$25,000), McAfee (\$6,800), Microfocus Cobol (\$2,500), Microsoft office (\$51,000), Cisco, ESW, UCSS (\$28,000), Planet Press (\$3,500), VMWare Support (\$5,000), Equallogic SAN support (\$7,500), Quantum LTO rapid renewal (\$3,500), misc (\$3,700).

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, (\$5,000); miscellaneous printer repairs (\$1,000).

43812 Equipment Replacement Payments. See schedule below.

43920 Dues & Subscriptions. Experts-Exchange subscription(\$165),Safari Books Online subscriptions (\$3,200), Safari books subscription began FY12.

48120 Office Machines. LTO4 tape drive (\$6,000).

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

48710 Minor Office Equipment. (4) workstations (\$2,500 each), 2 UPS (\$580 ea) and 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>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
Uninterruptible Power Supply (UPS)	\$ 120,429	\$ 10,776	\$ 10,776	\$ -
Network Switch	45,338	5,168	-	-
1 Server	3,632	1,981	1,563	1,563
3 Call Manager Servers	32,457	1,563	-	-
Virtual Server Hardware	24,459	345	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	3,516
UPS battery/cell monitoring	-	-	2,737	24,634
Total	\$ 272,666	\$ 57,095	\$ 54,441	\$ 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 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.

FY2012 Accomplishments

Administration

- Converted large number of research files to digital format.

Operations

- Sales taxes collected in CY 2011: \$109,719
- Property taxes collected CY 2011: \$4,993
- Won 1 case in superior court and settled 3 cases.
- Assisted rewriting Borough Code Title 21.
- Worked with HR to finalize numerous personnel policies.

FY2013 New Initiatives:

- Implement improved time and project tracking systems.
- Assist HR department in the rewrite of KPB code title 3.
- Update ongoing training program for board officials.
- Standardize more contracts for consistency and efficiency.
- 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	CY10 Actual	CY11 Actual	FY12 Estimated	FY13 Projected
Contracts	N/A - Included below	N/A - Included below	N/A - Included below	~150
Ordinances	89	103	115	123
Resolutions	104	112	120	128
Legal Opinions/Research/Document review	450	N/A	~480	~350
Public record requests reviewed.	N/A	94	100	115

Priority/Goal: Collect delinquent sales and property taxes

Measures:

Taxes Collected	CY10 Actual	CY11 Actual	CY12 Estimated	CY13 Projected
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management)	\$302,807	114,712	N/A	N/A

Commentary

Increased training of legal department personnel 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 our efficiency, and reduce the need for outside counsel.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 377,826	\$ 393,662	\$ 408,816	\$ 408,816	\$ 436,750	\$ 27,934	6.83%
40120 Temporary Wages	1,136	8,736	4,318	4,318	4,986	668	15.47%
40130 Overtime Wages	2,394	3,378	4,021	4,021	4,245	224	5.57%
40210 FICA	33,542	32,366	36,532	36,532	38,954	2,422	6.63%
40221 PERS	112,132	123,852	91,779	91,779	98,015	6,236	6.79%
40321 Health Insurance	84,024	79,799	85,000	100,022	98,160	(1,862)	-1.86%
40322 Life Insurance	628	634	992	992	1,057	65	6.55%
40410 Leave	60,358	52,998	54,635	54,635	58,872	4,237	7.76%
40511 Other Benefits	105	54	48	48	-	(48)	-100.00%
Total: Personnel	672,145	695,479	686,141	701,163	741,039	39,876	5.69%
Supplies							
42110 Office Supplies	973	2,901	2,500	2,500	2,500	-	0.00%
42120 Computer Software	2,005	130	500	500	500	-	0.00%
42210 Operating Supplies	120	169	400	400	300	(100)	-25.00%
42410 Small Tools & Minor Equipment	230	199	450	450	450	-	0.00%
Total: Supplies	3,328	3,399	3,850	3,850	3,750	(100)	-2.60%
Services							
43011 Contractual Services	44,241	10,179	36,000	110,701	51,000	(59,701)	-53.93%
43019 Software Licensing	662	-	-	-	-	-	-
43031 Litigation	2,229	7,578	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees-Special Cases	11,155	14,693	13,395	117,113	13,395	(103,718)	-88.56%
43110 Communications	2,229	4,102	4,050	4,050	3,500	(550)	-13.58%
43140 Postage	282	404	600	600	500	(100)	-16.67%
43210 Transportation/Subsistence	2,440	4,532	5,010	7,510	8,749	1,239	16.50%
43220 Car Allowance	10,948	10,800	10,800	10,800	10,800	-	0.00%
43260 Training	1,011	920	2,000	3,000	3,830	830	27.67%
43410 Printing	86	153	200	200	200	-	0.00%
43610 Utilities	5,723	5,368	7,100	7,100	7,125	25	0.35%
43720 Equipment Maintenance	202	600	600	600	600	-	0.00%
43920 Dues and Subscriptions	33,828	36,605	35,306	35,306	33,820	(1,486)	-4.21%
Total: Services	115,036	95,934	121,061	302,980	139,519	(163,461)	-53.95%
Capital Outlay							
48710 Minor Office Equipment	4,443	3,552	2,500	2,500	7,444	4,944	197.76%
48730 Minor Communication Equipment	-	75	100	100	100	-	0.00%
Total: Capital Outlay	4,443	3,627	2,600	2,600	7,544	4,944	190.15%
Department Total	\$ 794,952	\$ 798,439	\$ 813,652	\$ 1,010,593	\$ 891,852	\$ (118,741)	-11.75%

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 in cases not covered by insurance and litigation fund or where in-house staff lacks time or expertise (\$36,000), added \$15,000 for Hearing Officer for new code compliance enforcement.

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

43110 Communications. Decreased due to new cell phone policy.

43210 Transportation/Subsistence. Increased transportation cost is a result of conferences attorneys plan to attend to stay current. 2012 Alaska Municipal Attorney's Association meeting is scheduled to be held in Anchorage. Also plan for borough attorney to attend International Municipal Lawyers Association annual conference.

43920 Dues and Subscriptions. Publications and a national computerized legal research program. Slight decrease from deleting several book subscriptions to offset the increased Westlaw and other publishers.

48710 Minor Office Equipment. Purchase of one new desktop computer (\$2,500) and copier (\$4,944).

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.

FY2012 Accomplishments

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2011 CAFR, 31th consecutive year.
- Conducted due diligence to identify pros and cons for new sales tax software.
- Assisted in implementing a program for onsite collection of fees for the River Center.

FY2013 New Initiatives:

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.
- Develop new performance measures.
- Assist the Sales Tax Department with implementing new sales tax software.
- Assist the HR department with union negotiations.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
GFOA Certificate of Achievement	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Did not apply	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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Number of Ordinances reviewed/prepared	54	60	60	60
Number of Resolutions reviewed/prepared	79	65	65	65

Measures:

Staffing	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 219,567	\$ 227,418	\$ 239,185	\$ 239,185	\$ 249,318	\$ 10,133	4.24%
40120 Temporary Wages	4,596	-	1,000	1,000	1,000	-	0.00%
40130 Overtime Wages	90	-	1,323	1,323	1,357	34	2.57%
40210 FICA	19,711	18,719	21,231	21,231	21,946	715	3.37%
40221 PERS	60,550	71,937	53,309	53,309	55,549	2,240	4.20%
40321 Health Insurance	47,801	48,740	51,000	60,353	58,896	(1,457)	-2.41%
40322 Life Insurance	338	372	579	579	602	23	3.97%
40410 Leave	33,742	31,970	32,645	32,645	33,233	588	1.80%
40511 Other Benefits	95	258	240	240	144	(96)	-40.00%
Total: Personnel	386,490	399,414	400,512	409,865	422,045	12,180	2.97%
Supplies							
42110 Office Supplies	2,520	4,169	3,000	3,062	3,000	(62)	-2.02%
42120 Computer Software	-	111	-	-	-	-	-
42210 Operating Supplies	964	146	-	200	-	(200)	-100.00%
Total: Supplies	3,484	4,426	3,000	3,262	3,000	(262)	-8.03%
Services							
43011 Contractual Services	5,784	-	6,000	5,250	6,000	750	14.29%
43017 Investment Portfolio Fees	28,922	25,580	39,000	39,000	39,000	-	0.00%
43019 Software Licensing	-	1,544	1,500	2,010	2,010	-	0.00%
43110 Communication	2,099	1,836	2,400	2,400	2,400	-	0.00%
43140 Postage	453	21	780	780	750	(30)	-3.85%
43210 Transportation/Subsistence	10,675	14,545	12,520	12,380	15,170	2,790	22.54%
43220 Car Allowance	7,299	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	3,468	3,464	3,500	3,899	3,050	(849)	-21.77%
43310 Advertising	359	-	360	360	360	-	0.00%
43410 Printing	238	37	250	250	250	-	0.00%
43610 Utilities	4,396	4,105	4,700	4,591	4,100	(491)	-10.69%
43720 Equipment Maintenance	414	450	450	559	560	1	0.18%
43920 Dues and Subscriptions	2,490	1,925	2,648	2,648	2,348	(300)	-11.33%
Total: Services	66,597	60,707	81,308	81,327	83,198	1,871	2.30%
Capital Outlay							
48120 Office Equipment	1,875	-	-	-	-	-	-
48710 Minor Office Equipment	-	5,649	2,050	2,050	-	(2,050)	-100.00%
48720 Minor Office Furniture	525	-	-	-	-	-	-
Total: Capital Outlay	2,400	5,649	2,050	2,050	-	(2,050)	-100.00%
Department Total	\$ 458,971	\$ 470,196	\$ 486,870	\$ 496,504	\$ 508,243	\$ 11,739	2.36%

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 \$39,000; 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.

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.

FY2012 Accomplishments:

- Implement GASB 54 reclassifying fund balance for all borough funds.
- Implemented Assembly approved Fund Balance Classification and Spending Prioritization Policy. This policy facilitates the categorization and order in which resources are used.

FY2013 New Initiatives:

- Implement new IRS requirements for calendar year 2012 W-2's, specifically relating to healthcare benefits.
- Remain compliant with new PPACA adopted into law in 2010, requiring additional 1099's for vendors.
- Continue to work with grant representatives on American Recovery and Reinvestment Act (ARRA) Grants and review all reports.
- Explore paperless payroll options and timekeeping modules.
- Work with departments and service areas for improved and timely financial reporting to meet their operational needs.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Payroll checks and direct deposits issued	11,372	12,075	12,075	12,075
W-2's issued	783	792	791	791
Ratio of PR checks issued to voided/reissued checks	1,895:1	1,509:1	1,725:1	2,415:1
Number of accounts payable invoices paid	37,464	38,088	39,500	40,000
1099's processed	279	272	300	305
Ratio of invoices paid per accounts payable staff	18,732:1	19,044:1	19,750:1	20,000:1

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Grant reports filed	223	184	163	165
Grants administered	76	65	63	65
Revenue received	\$24,874,838	\$19,037,517	\$28,732,878	\$20,000,000
Ratio of revenue received for each grant report filed	\$111,546:1	\$103,465:1	\$176,275:1	\$121,212:1

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Sales tax audits completed	89 *	178	180	200
Registration of previously unregistered businesses	Not Available	112	168	170
Sales tax estimates completed	177	158	167	200
Ratio of registered businesses to completed audits and estimates	N/A	23:1	19:1	17:1

*Figure represents field audits only, began tracking desk audits in FY11.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 424,574	\$ 457,258	\$ 469,689	\$ 469,689	\$ 488,965	\$ 19,276	4.10%
40120 Temporary Wages	8,589	475	4,085	2,288	4,085	1,797	78.54%
40130 Overtime Wages	5,947	3,373	4,718	4,718	4,986	268	5.68%
40210 FICA	38,200	39,617	42,763	42,539	44,166	1,627	3.82%
40221 PERS	123,507	146,007	106,499	106,499	110,937	4,438	4.17%
40321 Health Insurance	132,564	130,133	136,000	160,370	157,056	(3,314)	-2.07%
40322 Life Insurance	703	740	1,172	1,172	1,215	43	3.67%
40410 Leave	58,718	60,534	63,623	63,623	61,788	(1,835)	-2.88%
40511 Other Benefits	96	1,176	1,104	1,104	1,008	(96)	-8.70%
Total: Personnel	792,898	839,313	829,653	852,002	874,206	22,204	2.61%
Supplies							
42110 Office Supplies	5,507	5,120	5,600	5,600	5,600	-	0.00%
42210 Operating Supplies	340	745	-	-	200	200	-
Total: Supplies	5,847	5,865	5,600	5,600	5,800	200	3.57%
Services							
43011 Contractual Services	70	-	-	82	-	(82)	-100.00%
43110 Communication	1,519	1,380	1,800	1,800	1,800	-	0.00%
43140 Postage	6,451	7,532	5,850	4,058	6,000	1,942	47.86%
43210 Transportation/Subsistence	12,717	11,267	12,150	11,708	14,000	2,292	19.58%
43220 Car Allowance	7,299	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	4,346	2,016	2,325	2,325	2,825	500	21.51%
43310 Advertising	-	-	-	295	300	5	1.69%
43410 Printing	139	36	-	-	-	-	-
43610 Utilities	3,232	3,057	3,400	5,100	4,500	(600)	-11.76%
43720 Equipment Maintenance	414	450	600	648	600	(48)	-7.41%
43920 Dues and Subscriptions	900	970	960	573	970	397	69.28%
Total: Services	37,087	33,908	34,285	33,789	38,195	4,406	13.04%
Capital Outlay							
48120 Office Equipment	1,169	-	-	-	-	-	-
48710 Minor Office Equipment	5,220	1,968	650	3,422	4,000	578	16.89%
48720 Minor Office Furniture	1,415	-	-	-	-	-	-
48730 Minor Communication Equipment	464	-	-	-	-	-	-
Total: Capital outlay	8,268	1,968	650	3,422	4,000	578	16.89%
Department Total	\$ 844,100	\$ 881,054	\$ 870,188	\$ 894,813	\$ 922,201	\$ 27,388	3.06%

Line-Item Explanations

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

48710 Minor Office Equipment. Scheduled replacement of two workstations at \$2,000 each.

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.

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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.

FY2012 Accomplishments

- Updated the web page to a real-time site, providing taxpayers the ability to see what is processed in the office.
- Sending all checks electronically to the bank ensuring maximum cash flow making bank corrections almost obsolete.
- On line payments of property taxes totaled \$2.3 million in calendar year 2011, an increase of 35% from the prior year.

FY2013 New Initiatives:

- Increase collections on default judgments received through Small Claim actions.
- Outsourcing of printing and mailing of the tax bills reducing postage.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Real Property Tax Bills Produced	63,660	64,104	64,403 (actual)	65,000
Foreclosure Notices Sent	2,603	2,617	2,630	2,650
% of property tax collected	99.8%	98.5%	99.0%	99.0%
Property Tax Delinquencies %	4.14%	4.09%	4.09%	4.08%
Number of Properties with Foreclosure Judgment	1,521	1,550	1,570	1,590
Clerk's Deeds Filed	17	24	31	35

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Sales Tax Liens Filed	193	119	130	130
Small Claims Filed	7	13	17	20
Percentage of personal property accounts transferred	3.7%	2.9%	2.7%	2.5%
Sales Tax/Personal Property Tax Collected in House(000's)	\$925	\$930	\$950	\$950

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11440 - Finance - Property Tax and Collections

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 357,907	\$ 342,935	\$ 362,822	\$ 362,822	\$ 377,533	\$ 14,711	4.05%
40120 Temporary Wages	6,527	6,300	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	1,801	1,556	5,998	5,998	6,159	161	2.68%
40210 FICA	31,956	29,965	33,547	33,547	34,864	1,317	3.93%
40221 PERS	109,420	112,622	83,658	83,658	87,031	3,373	4.03%
40321 Health Insurance	136,837	113,727	119,000	140,528	137,425	(3,103)	-2.21%
40322 Life Insurance	614	580	921	921	958	37	4.02%
40410 Leave	52,805	48,918	50,761	50,761	52,646	1,885	3.71%
40511 Other Benefits	-	1,104	1,056	1,056	1,008	(48)	-4.55%
Total: Personnel	697,867	657,707	665,263	686,791	705,124	18,333	2.67%
Supplies							
42110 Office Supplies	3,796	5,232	5,000	5,000	5,000	-	0.00%
42210 Operating Supplies	255	235	-	-	-	-	-
Total: Supplies	4,051	5,467	5,000	5,000	5,000	-	0.00%
Services							
43011 Contractual Services	12,864	13,293	16,500	22,266	21,800	(466)	-2.09%
43019 Software Licensing	74,430	77,896	81,300	79,300	88,200	8,900	11.22%
43110 Communications	2,339	1,970	3,200	2,200	2,500	300	13.64%
43140 Postage	31,217	29,044	34,000	27,914	34,000	6,086	21.80%
43210 Transportation/Subsistence	2,778	5,850	2,500	2,500	3,460	960	38.40%
43260 Training	709	1,232	450	450	850	400	88.89%
43310 Advertising	15,374	15,269	17,000	17,000	17,000	-	0.00%
43410 Printing	1,715	6,606	2,000	1,000	750	(250)	-25.00%
43610 Utilities	5,392	5,074	6,000	6,000	6,000	-	0.00%
43720 Equipment Maintenance	814	850	1,000	1,000	1,000	-	0.00%
43810 Rents & Operating Leases	-	250	-	320	-	(320)	-100.00%
43920 Dues and Subscriptions	1,281	1,523	1,600	2,850	2,350	(500)	-17.54%
43931 Recording Fees	13,595	13,421	9,000	12,500	10,000	(2,500)	-20.00%
43932 Litigation Reports	18,606	20,334	20,000	58,682	50,000	(8,682)	-14.79%
Total: Services	181,114	192,612	194,550	233,982	237,910	3,928	1.68%
Capital Outlay							
48710 Minor Office Equipment	5,449	3,736	1,400	1,400	-	(1,400)	-100.00%
48720 Minor Office Furniture	1,192	-	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	6,641	3,736	2,400	2,400	1,000	(1,400)	-58.33%
Department Total	\$ 889,673	\$ 859,522	\$ 867,213	\$ 928,173	\$ 949,034	\$ 20,861	2.25%

Line-Item Explanations

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

43011 Contractual Services. Collection agency (\$7,000), armored car service (\$6,000), web reports and electronic payments (\$1,800), process server (\$1,000), and Annual Tax Bill Printing and Mailing (\$6,000).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,700), and property tax billing and collection software & Tax Website -Manatron (\$85,500).

43210 Transportation/Subsistence. Travel for the supervisor to attend the Manatron Users Group Conference (Orlando, FL) and other training seminars

43410 Printing. Decreased due to outsourcing of tax bill printing and mailing.

43920 Dues and Subscriptions. Delinquent accounts researching tool that was previously free of charge on the internet now requires a subscription fee.

43931 Recording Fees. Increase cost in recording foreclosure judgment.

43932 Litigation Reports. Increase cost per report from \$84 to \$199.

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:

Current sales tax software needs to be updated or replaced. Existing platform does not interact with current software operating systems. The current service provider has indicated

that support for existing sales tax platform is being phased out and will eventually be eliminated. They are attempting to transition their customers to their web based platform at substantial cost to customers.

FY2012 Accomplishments

- Transitioned the printing of sales tax returns and notices from our MIS department to our Print/Mail room decreasing costs and manpower hours needed to complete jobs.
- Assisted with the preliminary investigation and subsequent review of the potential of implementing new sales tax software.
- Streamlined the processing and printing of sales tax certificates, tax exempt, resale and owner builder cards.

FY2013 New Initiatives:

- Acquire and implement new sales tax software system.
- Continue to refine procedures to reduce expense and yet provided 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:

Average Response Times	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Sales Tax Revenue Collected (000's) FY data	\$26,395	\$27,870	\$28,500	\$29,500
Sales Tax Returns Processed	37,771	34,916	34,497	35,500
Registered Businesses	6,469	7,763	6,684	6,900
Sales Tax Certificates issued	775	692	771	735
Resale Cards issued	2,698	2,678	2,692	2,710
Exempt Cards issued	1,537	1,463	1,491	1,525
Owner Builder Cards issued	207	245	226	235
Special Assessment accounts billed and maintained	405	463	417	450
Land sales escrows maintained	54	45	42	40
Land leases monitored	34	38	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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 176,088	\$ 195,284	\$ 203,167	\$ 203,167	\$ 214,545	\$ 11,378	5.60%
40120 Temporary Wages	2,093	-	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	2,550	253	1,001	1,001	1,063	62	6.19%
40210 FICA	14,789	16,287	18,243	18,243	19,297	1,054	5.78%
40221 PERS	53,013	62,250	46,101	46,101	48,685	2,584	5.61%
40321 Health Insurance	65,023	61,230	68,000	83,127	78,528	(4,599)	-5.53%
40322 Life Insurance	307	312	516	516	540	24	4.65%
40410 Leave	25,560	25,284	26,711	26,711	28,761	2,050	7.67%
40511 Other Benefits	43	629	576	576	576	-	0.00%
Total: Personnel	339,466	361,529	366,515	381,642	394,195	12,553	3.29%
Supplies							
42110 Office Supplies	528	1,047	1,200	1,200	1,200	-	0.00%
42210 Operating Supplies	437	85	-	-	-	-	-
Total: Supplies	965	1,132	1,200	1,200	1,200	-	0.00%
Services							
43011 Contractual Services	580	286	3,000	2,154	3,000	846	39.28%
43019 Software Licensing	54,839	57,398	93,812	94,402	78,474	(15,928)	-16.87%
43110 Communications	1,151	1,004	1,200	1,200	1,200	-	0.00%
43140 Postage	23,044	22,308	25,000	25,000	26,500	1,500	6.00%
43210 Transportation/Subsistence	2,086	206	2,590	1,850	2,940	1,090	58.92%
43260 Training	1,360	50	950	1,000	1,200	200	20.00%
43310 Advertising	7,299	6,903	7,900	7,900	7,900	-	0.00%
43410 Printing	3,321	3,103	2,800	2,800	3,200	400	14.29%
43610 Utilities	2,196	2,068	2,600	2,600	2,700	100	3.85%
43720 Equipment Maintenance	1,230	3,152	1,990	2,549	2,600	51	2.00%
43812 Equipment Replacement Pymt.	172,797	172,797	172,797	172,797	81,327	(91,470)	-52.93%
43920 Dues and Subscriptions	120	168	250	250	250	-	0.00%
Total: Services	270,023	269,443	314,889	314,502	211,291	(103,211)	-32.82%
Capital Outlay							
48710 Minor Office Equipment	1,268	2,840	-	-	2,000	2,000	-
48720 Minor Office Furniture	433	-	-	-	-	-	-
48730 Minor Communication Equipment	-	232	-	573	300	(273)	-47.64%
Total: Capital Outlay	1,701	3,072	-	573	2,300	1,727	301.40%
Department Total	\$ 612,155	\$ 635,176	\$ 682,604	\$ 697,917	\$ 608,986	\$ (88,931)	-12.74%

Line-Item Explanations

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

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

43019 Software Licensing. Sales Tax Software annual maintenance (\$60,404) (proposed change in sales tax software provider resulting in substantial reduction in maintenance costs); 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

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	FY2012 Estimated	FY2013 Projected	Future Projected Payments
TaxMantra-Sales Tax System	\$ 863,986	\$ 172,797	\$ -	\$ -
SRT Sales Tax System	-	-	81,327	569,289
	\$ 863,986	\$ 172,797	\$ 81,327	\$ 569,289

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 1,178,136	\$ 1,222,895	\$ 1,274,863	\$ 1,274,863	\$ 1,330,361	\$ 55,498	4.35%
40120 Temporary Wages	21,805	6,775	14,785	12,988	14,785	1,797	13.84%
40130 Overtime Wages	10,388	5,182	13,040	13,040	13,565	525	4.03%
40210 FICA	104,656	104,588	115,784	115,560	120,273	4,713	4.08%
40221 PERS	346,490	392,816	289,567	289,567	302,202	12,635	4.36%
40321 Health Insurance	382,225	353,830	374,000	444,378	431,905	(12,473)	-2.81%
40322 Life Insurance	1,962	2,004	3,188	3,188	3,315	127	3.98%
40410 Leave	170,825	166,706	173,740	173,740	176,428	2,688	1.55%
40511 Other Benefits	234	3,167	2,976	2,976	2,736	(240)	-8.06%
Total: Personnel	2,216,721	2,257,963	2,261,943	2,330,300	2,395,570	65,270	2.80%
Supplies							
42110 Office Supplies	12,351	15,568	14,800	14,862	14,800	(62)	-0.42%
42120 Computer Software	-	111	-	-	-	-	-
42210 Operating Supplies	1,996	1,211	-	200	200	-	0.00%
Total: Supplies	14,347	16,890	14,800	15,062	15,000	(62)	-0.41%
Services							
43011 Contractual Services	19,298	13,579	25,500	29,752	30,800	1,048	3.52%
43017 Investment Portfolio Fees	28,922	25,580	39,000	39,000	39,000	-	0.00%
43019 Software Licensing	129,269	136,838	176,612	175,712	168,684	(7,028)	-4.00%
43110 Communication	7,108	6,190	8,600	7,600	7,900	300	3.95%
43140 Postage	61,165	58,905	65,630	57,752	67,250	9,498	16.45%
43210 Transportation/Subsistence	28,256	31,868	29,760	28,438	35,570	7,132	25.08%
43220 Car Allowance	14,598	14,400	14,400	14,400	14,400	-	0.00%
43260 Training	9,883	6,762	7,225	7,674	7,925	251	3.27%
43310 Advertising	23,032	22,172	25,260	25,555	25,560	5	0.02%
43410 Printing	5,413	9,782	5,050	4,050	4,200	150	3.70%
43610 Utilities	15,216	14,304	16,700	18,291	17,300	(991)	-5.42%
43720 Equipment Maintenance	2,872	4,902	4,040	4,756	4,760	4	0.08%
43810 Rents & Operating Leases	-	250	-	320	-	(320)	-100.00%
43812 Equipment Replacement Pymt.	172,797	172,797	172,797	172,797	81,327	(91,470)	-52.93%
43920 Dues and Subscriptions	4,791	4,586	5,458	6,321	5,918	(403)	-6.38%
43931 Recording Fees	13,595	13,421	9,000	12,500	10,000	(2,500)	-20.00%
43932 Litigation Reports	18,606	20,334	20,000	58,682	50,000	(8,682)	-14.79%
Total: Services	554,821	556,670	625,032	663,600	570,594	(93,006)	-14.02%
Capital Outlay							
48120 Office Equipment	3,044	-	-	-	-	-	-
48710 Minor Office Equipment	11,937	14,193	4,100	6,872	6,000	(872)	-12.69%
48720 Minor Office Furniture	3,565	-	1,000	1,000	1,000	-	0.00%
48730 Minor Communication Equipment	464	232	-	573	300	(273)	-47.64%
Total: Capital Outlay	19,010	14,425	5,100	8,445	7,300	(1,145)	-13.56%
Department Total	\$ 2,804,899	\$ 2,845,948	\$ 2,906,875	\$ 3,017,407	\$ 2,988,464	\$ (28,943)	-0.96%

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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

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

FY2013 New Initiatives:

Restore funding for needed temporary wages cut from FY2012 budget to FY2011 levels, to enable the department to achieve the 5-year re-inspection cycle.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
20K Residential Applications approved (new)	789	740	698	725
Senior Citizen Applications approved (new)	490	699	697	700
Disabled Veteran Applications approved (new)	34	27	29	30
Disabled Resident Tax Credit Applications approved (all)	365	380	384	390
Other exemption applications approved (all)	1,341	1,305	1,273	1,300
Parcels with exemption of any type	31,481	32,828	33,973	34,000

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Parcel count – real property	63,665	64,108	64,400	65,100
Parcel count – oil & gas accounts	200	201	210	210
Parcel count – personal property	6,289	6,395	6,600	6,700
Ownership changes	4,829	4,665	4,760	4,800
Address Changes	5,729	6,007	5,850	6,000

Commentary

Administrative Division is requesting two full-time temporary clerks. These temporary staff will enable the clerical staff to keep up with increased work flow created by additional field staff and forecast increase in the number of field inspections required to achieve a five-year re-inspection cycle. Planned system upgrades enabling automated data upload should eliminate the need for these temporary clerks by the end of FY2014.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 422,837	\$ 503,452	\$ 556,296	\$ 556,296	591,587	\$ 35,291	6.34%
40120 Temporary Wages	21,494	10,879	1,620	5,620	28,800	23,180	412.46%
40130 Overtime Wages	1,760	2,518	11,175	7,175	12,091	4,916	68.52%
40210 FICA	42,075	42,342	50,812	50,812	56,162	5,350	10.53%
40221 PERS	129,721	170,559	128,257	128,257	136,452	8,195	6.39%
40321 Health Insurance	153,309	161,641	170,000	200,044	196,321	(3,723)	-1.86%
40322 Life Insurance	726	962	1,401	1,401	1,480	79	5.64%
40410 Leave	62,186	60,702	72,406	72,406	77,916	5,510	7.61%
40511 Other Benefits	10	1,290	1,200	1,200	1,152	(48)	-4.00%
Total: Personnel	834,118	954,345	993,167	1,023,211	1,101,961	78,750	7.70%
Supplies							
42110 Office Supplies	3,647	3,819	3,500	3,500	3,700	200	5.71%
42120 Computer Software	546	736	-	-	800	800	-
42210 Operating Supplies	646	335	800	800	800	-	0.00%
42410 Small Tools & Equipment	688	482	500	500	500	-	0.00%
Total: Supplies	5,527	5,372	4,800	4,800	5,800	1,000	20.83%
Services							
43011 Contractual Services	28,525	29,484	35,200	53,845	38,000	(15,845)	-29.43%
43019 Software Licensing	72,631	71,446	75,221	77,091	85,100	8,009	10.39%
43110 Communications	3,097	2,785	3,000	3,000	3,200	200	6.67%
43140 Postage	12,234	12,368	14,000	13,130	14,500	1,370	10.43%
43210 Transportation/Subsistence	14,326	16,055	10,250	8,500	17,345	8,845	104.06%
43220 Car Allowance	6,773	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,760	2,281	900	925	2,050	1,125	121.62%
43310 Advertising	4,318	4,246	1,600	1,600	1,900	300	18.75%
43410 Printing	3,720	3,361	3,000	2,800	3,000	200	7.14%
43610 Utilities	5,316	5,026	6,000	8,430	6,000	(2,430)	-28.83%
43720 Equipment Maintenance	1,198	600	900	1,300	900	(400)	-30.77%
43920 Dues and Subscriptions	596	1,422	649	1,399	2,425	1,026	73.34%
Total: Services	155,494	156,274	157,920	179,220	181,620	2,400	1.34%
Capital Outlay							
48710 Minor Office Equipment	7,913	5,391	421	421	6,600	6,179	1467.70%
48720 Minor Office Furniture	1,183	1,459	-	-	1,000	1,000	-
48730 Minor Communication Equipment	450	-	-	-	-	-	-
48740 Minor Machines & Equipment	-	-	-	415	-	(415)	-100.00%
Total: Capital Outlay	9,546	6,850	421	836	7,600	6,764	809.09%
Department Total	\$ 1,004,685	\$ 1,122,841	\$ 1,156,308	\$ 1,208,067	\$ 1,296,981	\$ 88,914	7.36%

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.

40120 Temporary Wages. Additional temporary hours.

42120 Computer Software. Adobe product version updates.

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$6,000); assessment notice and informational brochure annual mailing (\$32,000).

43019 Software Licensing. Contractual rate increase 5% plus additional \$3,000 for address validation component.

43140 Postage. Increase due to rise in postal rates.

43210 Transportation/Subsistence. Restore funding for needed staff training, Proval users conference.

43310 Advertising. Reinstating public service courtesy advertising regarding exemption programs and filing deadlines.

43920 Dues & Subscriptions. New service for shared access to federal records (\$750) and biennial license fee for Assessor (\$900) in addition to standard recurring dues and subscriptions.

48710 Minor Office Equipment. Scheduled replacement of 2 PC's and network scan/fax.

48720 Minor Office Furniture. Replace 2 office chairs

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 state and local assessment 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:

As the number of properties in the borough increases year by year, the re-inspection cycle continues to grow. Explore the availability of additional resources and technology to enable greater efficiency and more field work capability.

FY2012 Accomplishments:

- Field canvassed Kasilof, Clam Gulch and Homer, parts of Funny River and K Beach areas.
- Completed land models for Homer and Hope.
- Processed and reviewed 283 appeals, represented borough at 56 BOE hearings (48 upheld).

FY2013 New Initiatives:

- Complete conversion of all property records to the new Proval database format.
- 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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing History	13	12	12	14
Staff Miles Traveled	55,000	58,000	94,800	60,000

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Value (000's)	5,440,127	5,439,733	5,697,420	5,754,394
Increase from Prior Year (000's)	309,536	-394	257,687	56,974
% Increase From Prior Year	6.03%	-0.01%	4.74%	1.00%

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Improved Parcels	7,384	8,315	8,729	10,606
Vacant Parcels	5,147	5,016	5,674	5,674
Total Inspections	12,531	13,331	14,403	16,280

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Informal Review	n/a	n/a	1022	1226
Appeals Filed	300	253	283	339
Heard by Board of Equalization	15	28	56	68
Assessor Value Upheld	11	22	48	58

Dept: 11520 Assessing – Appraisal - Continued

Inspection Areas	Parcels With Structure	Vacant Parcels	Total Parcels	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Anchor Point	1,661	3,090	4,751							4,751
Clam Gulch	150	345	495						495	
Cooper Landing	383	267	650		644					
Funny River	791	1,312	2,103						2,103	
Homer	4,400	3,498	7,898						7,898	
Hope/Sunrise	268	266	534			494				
K-Beach		3,439	2,226	5,665					5,665	
Kasilof	1,837	2,509	4,346					700	3,646	
Kenai	2,777	2,174	4,951	4,174	751					7,727
Low ell Point	107	430	537				264			
Mobile Homes in Parks	422	-	422	434	434	434	431	422	422	434
Moose Pass	666	482	1,148		1,144					
Nikiski/North Kenai	2,526	4,069	6,595				6,527			68
Ninilchik/Deep Creek	1,839	3,537	5,376							5,376
Point Possession	246	844	1,090				1,087			
Port Graham/Nanw alek	468	1,011	1,479	731			733			
Ridgew ay		1,774	1,459	3,233			3,216			
Seldovia		257	225	482				481		
Seward		1,459	1,020	2,479			2,416			
Soldotna		1,710	934	2,644			2,527			
South Kachemak Bay	239	685	924	919						924
Sterling		2,813	2,396	5,209				5,202		
West Side of Inlet	285	1,092	1,377					1,305		
Total	<u>30,517</u>	<u>33,871</u>	<u>64,388</u>	<u>6,258</u>	<u>2,975</u>	<u>9,351</u>	<u>9,259</u>	<u>13,294</u>	<u>14,564</u>	<u>16,280</u>

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 650,909	\$ 609,458	\$ 694,947	\$ 694,947	\$ 744,972	\$ 50,025	7.20%
40120 Temporary Wages	85,417	90,945	87,478	87,478	87,478	-	0.00%
40130 Overtime Wages	6,674	3,768	12,661	12,661	13,598	937	7.40%
40210 FICA	66,895	64,565	72,961	72,961	78,705	5,744	7.87%
40221 PERS	201,596	204,773	161,204	161,204	192,066	30,862	19.14%
40321 Health Insurance	228,544	210,923	238,000	239,505	274,849	35,344	14.76%
40322 Life Insurance	1,124	973	1,760	1,760	1,876	116	6.59%
40410 Leave	102,024	95,022	90,305	90,305	108,999	18,694	20.70%
40511 Other Benefits	33	1,632	1,585	1,585	1,585	-	0.00%
Total: Personnel	1,343,216	1,282,059	1,360,901	1,362,406	1,504,128	141,722	10.40%
Supplies							
42110 Office Supplies	1,569	1,173	2,000	2,000	2,000	-	0.00%
42120 Computer Software	-	-	-	-	26,750	26,750	-
42210 Operating Supplies	726	378	1,000	1,000	1,000	-	0.00%
42230 Fuel, Oil & Lubricants	251	297	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	118	79	-	-	150	150	-
42360 Motor Vehicle Supplies	162	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	1,238	2,570	3,600	3,075	2,600	(475)	-15.45%
Total: Supplies	4,064	4,497	7,400	6,875	33,300	26,425	384.36%
Services							
43011 Contractual Services	13,422	36,545	9,540	109,540	10,000	(99,540)	-90.87%
43110 Communications	3,790	3,283	3,500	3,500	3,500	-	0.00%
43210 Transportation/Subsistence	58,959	57,422	166,191	154,191	80,495	(73,696)	-47.80%
43220 Car Allowance	42,290	44,868	39,600	39,600	48,800	9,200	23.23%
43260 Training	2,059	3,444	3,350	2,265	4,400	2,135	94.26%
43410 Printing	37	-	-	200	200	-	0.00%
43610 Utilities	7,972	7,487	9,000	6,570	9,000	2,430	36.99%
43720 Equipment Maintenance	-	608	-	-	200	200	-
43810 Rents & Operating Leases	225	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	-	-	-	-	7,734	7,734	-
43920 Dues & Subscriptions	1,603	1,999	935	1,995	2,055	60	3.01%
Total: Services	130,357	155,656	232,416	318,161	166,684	(151,477)	-47.61%
Capital Outlay							
48310 Vehicles	-	-	-	12,000	-	(12,000)	-100.00%
48710 Minor Office Equipment	4,419	7,645	4,500	5,525	4,500	(1,025)	-18.55%
48730 Minor Communication Equipment	-	25	500	-	500	500	-
48740 Minor Machines & Equipment	-	689	-	540	-	(540)	-100.00%
Total: Capital Outlay	4,419	8,359	5,000	18,065	5,000	(13,065)	-72.32%
Department Total	\$ 1,482,056	\$ 1,450,571	\$ 1,605,717	\$ 1,705,507	\$ 1,709,112	\$ 3,605	0.21%

Fund 100
Department 11520 - Assessing Appraisal - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Principal Appraiser, Lead Appraiser; Senior Appraiser/Auditor, 4 Senior Appraisers, 1 Personal/Real Property Appraiser, 2 Permanent Appraisal Technician.

40120 Temporary Wages. Two Full-Time Temporary Appraisal Technicians.

42120 Computer Software. Implement Manatron "Field Worker" software, training, tech support and travel reimbursement.

43011 Contractual Services. Photo processing.

43210 Transportation/Subsistence. Travel related cost for appraisers while in the field and for training; decrease due to closer reappraisal area FY2013, as opposed to Homer in FY2012.

43812 Equipment Replacement Fund. Funds toward the purchase of new tablet computers capable of running "Field Worker" software, enabling automated data upload (10 tablets; total cost 22,000).

48710 Minor Office Equipment. Replacement of two PC's.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY 2012 Estimated</u>	<u>FY 2013 Adopted</u>	<u>Future Projected Payments</u>
10 Tablet Computers	\$ -	\$ -	\$ 7,734	\$ 15,468

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assessing Department Totals**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 1,073,746	\$ 1,112,910	\$ 1,251,243	\$ 1,251,243	\$ 1,336,559	\$ 85,316	6.82%
40120 Temporary Wages	106,911	101,824	89,098	93,098	116,278	23,180	24.90%
40130 Overtime Wages	8,434	6,286	23,836	19,836	25,689	5,853	29.51%
40210 FICA	108,970	106,907	123,773	123,773	134,867	11,094	8.96%
40221 PERS	331,317	375,332	289,461	289,461	328,518	39,057	13.49%
40321 Health Insurance	381,853	372,564	408,000	439,549	471,170	31,621	7.19%
40322 Life Insurance	1,850	1,935	3,161	3,161	3,356	195	6.17%
40410 Leave	164,210	155,724	162,711	162,711	186,915	24,204	14.88%
40511 Other Benefits	43	2,922	2,785	2,785	2,737	(48)	-1.72%
Total: Personnel	2,177,334	2,236,404	2,354,068	2,385,617	2,606,089	220,472	9.24%
Supplies							
42110 Office Supplies	5,216	4,992	5,500	5,500	5,700	200	3.64%
42120 Computer Software	546	736	-	-	27,550	27,550	-
42210 Operating Supplies	1,372	713	1,800	1,800	1,800	-	0.00%
42230 Fuel, Oil & Lubricants	251	297	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	118	79	-	-	150	150	-
42360 Motor Vehicle Supplies	162	-	500	500	500	-	0.00%
42410 Small Tools	1,926	3,052	4,100	3,575	3,100	(475)	-13.29%
Total: Supplies	9,591	9,869	12,200	11,675	39,100	27,425	234.90%
Services							
43011 Contractual Services	41,947	66,029	44,740	163,385	48,000	(115,385)	-70.62%
43019 Software Licensing	72,631	71,446	75,221	77,091	85,100	8,009	10.39%
43110 Communications	6,887	6,068	6,500	6,500	6,700	200	3.08%
43140 Postage	12,234	12,368	14,000	13,130	14,500	1,370	10.43%
43210 Transportation/Subsistence	73,285	73,477	176,441	162,691	97,840	(64,851)	-39.86%
43220 Car Allowance	49,063	52,068	46,800	46,800	56,000	9,200	19.66%
43260 Training	4,819	5,725	4,250	3,190	6,450	3,260	102.19%
43310 Advertising	4,318	4,246	1,600	1,600	1,900	300	18.75%
43410 Printing	3,757	3,361	3,000	3,000	3,200	200	6.67%
43610 Utilities	13,288	12,513	15,000	15,000	15,000	-	0.00%
43720 Equipment Maintenance	1,198	1,208	900	1,300	1,100	(200)	-15.38%
43810 Rents & Operating Leases	225	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	-	-	-	-	7,734	7,734	-
43920 Dues and Subscriptions	2,199	3,421	1,584	3,394	4,480	1,086	32.00%
Total: Services	285,851	311,930	390,336	497,381	348,304	(149,077)	-29.97%
Capital Outlay							
48310 Vehicles	-	-	-	12,000	-	(12,000)	-100.00%
48710 Minor Office Equipment	12,332	13,036	4,921	5,946	11,100	5,154	86.68%
48720 Minor Office Furniture	1,183	1,459	-	-	1,000	1,000	-
48730 Minor Communication Equipment	450	25	500	-	500	500	-
48740 Minor Machines & Equipment	-	689	-	955	-	(955)	-100.00%
Total: Capital Outlay	13,965	15,209	5,421	18,901	12,600	(6,301)	-33.34%
Department Total	\$ 2,486,741	\$ 2,573,412	\$ 2,762,025	\$ 2,913,574	\$ 3,006,093	\$ 92,519	3.18%

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.

FY2012 Accomplishments

- Completed the rewrite of Chapter 21.18 in conjunction with the River Center.
- Completed the City of Soldotna Comprehensive Plan.
- Assisted the Office of Emergency Management in completion of the All Hazard Mitigation Plan.

- Deleted Chapter 21.24 and created 21.50 establishing an enforcement process for violations of Title 21.
- Completed the master address repository that meets the needs of the stakeholders.
- Amended the City of Homer Comprehensive Plan by adding the Spit Plan to the document.
- Assisted the River Center with the RFP process to acquire satellite imagery.

FY2013 New Initiatives:

- Complete the verification of street names through the Street Name Origination Project.
- Create Standard Operating Procedures (SOP) and Memorandum of Understandings (MOU) for address consistency with cities.
- Establish greater interdepartmental communication to help facilitate public inquires.
- Define address reference system, and create policies and procedures manual.
- 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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Street Name Changes (audit 50% complete)	54	199	97	100
Target Completion	10%	50%	60%	90%
Address signs posted (10% complete)	309	388	1429	1500
Target Completion	1.5%	3.5%	11%	18%

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Front Counter Walk In's	2,762	2,503	3,000	3,000
Calls for Information	4,227	4,587	4,500	4,500
Special Order Maps	1,803	1,478	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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Platting Reports	429	500	550	550
Administrative Reviews	169	138	200	200
Public Hearing Notices	5,218	5,122	5,000	5,000
Recorded Plats	133	149	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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 508,654	\$ 511,735	\$ 552,232	\$ 552,232	\$ 571,444	\$ 19,212	3.48%
40120 Temporary Wages	5,961	23,566	12,318	16,930	12,318	(4,612)	-27.24%
40120 Meeting Allowance PC	34,714	28,750	48,750	48,750	39,000	(9,750)	-20.00%
40130 Overtime Wages	4,438	4,498	4,720	4,720	5,035	315	6.67%
40210 FICA	49,264	49,477	55,830	56,183	57,176	993	1.77%
40221 PERS	148,944	165,147	124,315	124,315	128,183	3,868	3.11%
40321 Health Insurance	154,529	143,669	153,000	173,968	176,688	2,720	1.56%
40322 Life Insurance	830	844	1,366	1,366	1,405	39	2.86%
40410 Leave	83,769	74,889	76,668	76,668	76,668	-	0.00%
40511 Other Benefits	215	1,382	1,296	1,296	1,008	(288)	-22.22%
Total: Personnel	991,318	1,003,957	1,030,495	1,056,428	1,068,925	12,497	1.18%
Supplies							
42020 Signage Supplies	4,921	24,589	-	14,970	-	(14,970)	-100.00%
42110 Office Supplies	5,793	7,578	7,800	7,800	7,800	-	0.00%
42120 Computer Software	3,555	381	1,000	910	1,000	90	9.89%
42210 Operating Supplies	1,021	749	1,000	500	500	-	0.00%
42230 Fuel, Oil & Lubricants	9,354	12,553	12,000	12,000	12,000	-	0.00%
42360 Motor Vehicle Repair Supplies	745	1,544	-	1,500	1,500	-	0.00%
42410 Small Tools & Equipment	214	-	-	-	-	-	-
Total: Supplies	25,603	47,394	21,800	37,680	22,800	(14,880)	-39.49%
Services							
43011 Contractual Services	70,000	9,376	30,000	10,000	40,000	30,000	300.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43110 Communications	2,804	2,278	5,000	5,000	5,000	-	0.00%
43140 Postage	11,156	11,084	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	14,013	14,671	12,500	12,565	15,245	2,680	21.33%
43210 Transportation/Subsistence PC	19,893	17,100	20,000	18,825	19,250	425	2.26%
43220 Car Allowance	3,649	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	20,925	19,800	23,400	23,400	23,400	-	0.00%
43250 Freight & Express	4,743	-	-	-	-	-	-
43260 Training	1,985	3,660	5,100	5,100	4,225	(875)	-17.16%
43260 Training PC	1,100	-	-	1,175	2,000	825	70.21%
43310 Advertising	21,499	25,612	33,000	31,660	32,000	340	1.07%
43410 Printing	462	500	500	500	500	-	0.00%
43610 Utilities	8,883	8,342	10,000	10,000	10,000	-	0.00%
43720 Equipment Maintenance	1,528	1,698	3,000	3,000	2,000	(1,000)	-33.33%
43750 Vehicle Maintenance	-	290	500	500	500	-	0.00%
43810 Rents & Operating Leases	245	1,065	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	9,192	7,192	7,692	7,692	5,425	(2,267)	-29.47%
43920 Dues and Subscriptions	2,816	2,617	2,640	3,180	2,838	(342)	-10.75%
43931 Recording Fees	138	145	500	300	500	200	66.67%
Total: Services	200,031	134,030	178,432	157,497	187,483	29,986	19.04%
Capital Outlay							
48120 Office Equipment	8,900	2,889	3,000	1,485	5,000	3,515	236.70%
48630 Improvements Other Than Buildings	12,000	-	-	-	-	-	-
48710 Minor Office Equipment	5,679	8,361	5,000	6,605	5,000	(1,605)	-24.30%
48720 Minor Office Furniture	-	195	1,000	577	1,000	423	73.31%
48740 Minor Machinery & Equipment	-	-	-	423	-	(423)	-100.00%
Total: Capital Outlay	26,579	11,445	9,000	9,090	11,000	1,910	21.01%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(84,057)	(90,462)	(98,019)	(98,019)	(107,768)	(9,749)	-
Total: Interdepartmental Charges	(84,057)	(90,462)	(98,019)	(98,019)	(107,768)	(9,749)	-
Department Total	\$ 1,159,474	\$ 1,106,364	\$ 1,141,708	\$ 1,162,676	\$ 1,182,440	\$ 19,764	1.70%

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 30 meetings = \$48,750).

43011 Contractual Services. Advisory planning commission budgets (\$5,000), address sign project (\$20,000), code compliance and right of way surveys (\$15,000). Increase due to adding right of way surveys.

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 lobby chairs (\$500) and staff chairs (\$500).

60000 Charges (To) From Other Depts. Charges to the 911 Communications department for wages and benefits of the Addressing Officer responsible for 911 addressing and database management.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Projected Payments</u>
2005 pickup truck	\$ 10,383	\$ 4,000	\$ 4,000	\$ 8,000
***2010 Pickup truck	9,065	2,267	-	-
** 2010 Sport Utility Vehicle	5,425	1,425	1,425	1,425
	<u>\$ 24,873</u>	<u>\$ 7,692</u>	<u>\$ 5,425</u>	<u>\$ 9,425</u>

*** Please note: The pickup is to be transferred to the River Center in FY13.

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

Fund: 100

Department Function

Dept: 11232

Planning Administration - GIS

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.

FY2012 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.

FY2013 New Initiatives:

- Participate in reapportionment & redistricting using 2010 Census data.
- Acquisition of new satellite imagery near completion.
- Development of 2012 Emergency Services Map book distribution.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Emergency Service Map Books Distributed	50	50	50	25

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Internet Map Services Accessed	20,000	85,000	150,000	150,000
Basemap Updates Resulting From New Subdivision Plats	275	175	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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 209,960	\$ 225,717	\$ 239,878	\$ 232,032	\$ 256,119	\$ 24,087	10.38%
40130 Overtime Wages	-	357	1,851	1,851	1,961	110	5.94%
40210 FICA	17,898	19,728	21,436	21,436	22,527	1,091	5.09%
40221 PERS	64,499	73,417	54,583	54,583	58,263	3,680	6.74%
40321 Health Insurance	68,689	64,987	68,000	73,946	78,528	4,582	6.20%
40322 Life Insurance	362	379	603	603	637	34	5.64%
40410 Leave	32,347	32,819	32,101	32,101	29,636	(2,465)	-7.68%
40511 Other Benefits	24	468	432	432	432	-	0.00%
Total: Personnel	393,779	417,872	418,884	416,984	448,103	31,119	7.46%
Supplies							
42110 Office Supplies	3,552	7,194	4,500	4,270	4,270	-	0.00%
42120 Computer Software	622	2,183	2,000	2,000	2,000	-	0.00%
42210 Operating Supplies	2,236	212	750	700	750	50	7.14%
Total: Supplies	6,410	9,589	7,250	6,970	7,020	50	0.72%
Services							
43011 Contractual Services	-	-	1,000	1,000	1,000	-	0.00%
43019 Software Licensing	69,107	69,812	67,650	67,650	67,650	-	0.00%
43110 Communications	1,009	1,080	1,450	1,450	1,450	-	0.00%
43140 Postage	33	83	250	250	250	-	0.00%
43210 Transportation/Subsistence	8,584	5,612	5,000	4,834	6,800	1,966	40.67%
43250 Freight and Express	-	-	100	100	100	-	0.00%
43260 Training	2,100	2,794	1,050	1,050	6,545	5,495	523.33%
43410 Printing	185	(463)	4,000	4,000	4,000	-	0.00%
43610 Utilities	5,301	4,975	7,200	7,200	7,200	-	0.00%
43720 Equipment Maintenance	638	1,141	2,000	2,000	2,000	-	0.00%
43810 Rents & Operating Leases	-	-	-	50	-	(50)	-100.00%
43812 Equipment Replacement Pymt.	2,364	2,364	2,364	2,364	2,364	-	0.00%
43920 Dues and Subscriptions	175	175	175	175	175	-	0.00%
Total: Services	89,496	87,573	92,239	92,123	99,534	7,411	8.04%
Capital Outlay							
48120 Office Equipment	-	7,000	-	7,846	-	(7,846)	-100.00%
48710 Minor Office Equipment	501	682	-	230	-	(230)	-100.00%
48720 Minor Office Furniture	-	185	-	-	-	-	-
48740 Minor Machinery & Equipment	-	-	-	166	-	(166)	-100.00%
Total: Capital Outlay	501	7,867	-	8,242	-	(8,242)	-100.00%
Department Total	\$ 490,186	\$ 522,901	\$ 518,373	\$ 524,319	\$ 554,657	\$ 30,338	5.79%

Line-Item Explanations

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

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), Autodesk (\$600), Lizardtech (\$5,200).

43210 Transportation/Subsistence. Increase due to reinstatement of GIS technician training not budgeted for in FY12.

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.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2012 Estimated	FY2013 Projected	Future Projected Payments
Large Format Plotter	\$ 5,829	\$ 2,364	\$ 2,364	\$ 2,527

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Planning Department Totals**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 718,614	\$ 737,452	\$ 792,110	\$ 784,264	\$ 827,563	\$ 43,299	5.52%
40120 Temporary Wages	40,675	52,316	61,068	65,680	51,318	(14,362)	-21.87%
40130 Overtime Wages	4,438	4,855	6,571	6,571	6,996	425	6.47%
40210 FICA	67,162	69,205	77,266	77,619	79,703	2,084	2.68%
40221 PERS	213,443	238,564	178,898	178,898	186,446	7,548	4.22%
40321 Health Insurance	223,218	208,656	221,000	247,914	255,216	7,302	2.95%
40322 Life Insurance	1,192	1,223	1,969	1,969	2,042	73	3.71%
40410 Leave	116,116	107,708	108,769	108,769	106,304	(2,465)	-2.27%
40511 Other Benefits	239	1,850	1,728	1,728	1,440	(288)	-16.67%
Total: Personnel	1,385,097	1,421,829	1,449,379	1,473,412	1,517,028	43,616	2.96%
Supplies							
42020 Signage Supplies	4,921	24,589	-	14,970	-	(14,970)	-100.00%
42110 Office Supplies	9,345	14,772	12,300	12,070	12,070	-	0.00%
42120 Computer Software	4,177	2,564	3,000	2,910	3,000	90	3.09%
42210 Operating Supplies	3,257	961	1,750	1,200	1,250	50	4.17%
42230 Fuel, Oil & Lubricants	9,354	12,553	12,000	12,000	12,000	-	0.00%
42360 Motor Vehicle Supplies	745	1,544	-	1,500	1,500	-	0.00%
42410 Small Tools	214	-	-	-	-	-	-
Total: Supplies	32,013	56,983	29,050	44,650	29,820	(14,830)	-33.21%
Services							
43011 Contractual Services	70,000	9,376	31,000	11,000	41,000	30,000	272.73%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	69,107	69,812	67,650	67,650	67,650	-	0.00%
43110 Communications	3,813	3,358	6,450	6,450	6,450	-	0.00%
43140 Postage	11,189	11,167	15,250	15,250	15,250	-	0.00%
43210 Transportation/Subsistence	42,490	37,383	37,500	36,224	41,295	5,071	14.00%
43220 Car Allowance	3,649	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	20,925	19,800	23,400	23,400	23,400	-	0.00%
43250 Freight & Express	4,743	-	100	100	100	-	0.00%
43260 Training	5,185	6,454	6,150	7,325	12,770	5,445	74.33%
43310 Advertising	21,499	25,612	33,000	31,660	32,000	340	1.07%
43410 Printing	647	37	4,500	4,500	4,500	-	0.00%
43610 Utilities	14,184	13,317	17,200	17,200	17,200	-	0.00%
43720 Equipment Maintenance	2,166	2,839	5,000	5,000	4,000	(1,000)	-20.00%
43750 Vehicle Maintenance	-	290	500	500	500	-	0.00%
43810 Rents & Operating Leases	245	1,065	1,000	1,050	1,000	(50)	-4.76%
43812 Equipment Replacement Pymt.	11,556	9,556	10,056	10,056	7,789	(2,267)	-22.54%
43920 Dues and Subscriptions	2,991	2,792	2,815	3,355	3,013	(342)	-10.19%
43931 Recording Fees	138	145	500	300	500	200	66.67%
Total: Services	289,527	221,603	270,671	249,620	287,017	37,397	14.98%
Capital Outlay							
48120 Office Equipment	8,900	9,889	3,000	9,331	5,000	(4,331)	-46.42%
48630 Improvements Other Than Buildings	12,000	-	-	-	-	-	-
48710 Minor Office Equipment	6,180	9,043	5,000	6,835	5,000	(1,835)	-26.85%
48720 Minor Office Furniture	-	380	1,000	577	1,000	423	73.31%
48740 Minor Machinery & Equipment	-	-	-	589	-	(589)	-100.00%
Total: Capital Outlay	27,080	19,312	9,000	17,332	11,000	(6,332)	-36.53%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(84,057)	(90,462)	(98,019)	(98,019)	(107,768)	(478,325)	-
Total: Interdepartmental Charges	(84,057)	(90,462)	(98,019)	(98,019)	(107,768)	(478,325)	-
Department Total	\$ 1,649,660	\$ 1,629,265	\$ 1,660,081	\$ 1,686,995	\$ 1,737,097	\$ (418,474)	-24.81%

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Fund: 100
Dept: 21135

Department Function
River Center

Mission

Provide staff and support facilities needed for the operation of the River Center to accomplish multi-agency permitting and education designed to maintain and promote valuable fish and wildlife habitat while enhancing property values.

Program Description

Administer KPB 21.18, establishing a 50-foot Habitat Protection District on anadromous streams, Administer KPB 21.06, Floodplain Management, the KPB Coastal Plan, grant administration, and KPB 21.50, compliance administration.

Major Long Term Issues and Concerns:

- Monitor and assess the permit activity, issues, trends and effectiveness of the expansion of the KPB 21.18 Habitat Protection District.

FY2012 Accomplishments

- On-going management of Coastal Impact Assistance Program projects that represent over \$2.5 million of grant revenue for the Borough.

- Annual recertification of the Community Rating System was completed. This recognizes the quality of the floodplain management program and provides a discount on citizen's flood insurance rates.
- Revisions and additions were completed to KPB 21.18 that involved public involvement, Planning Commission work sessions and coordination with members of the assembly.
- A revised enforcement process, KPB 21.50 was enacted establishing a revised enforcement process for violations of Title 21 of borough code.

FY2013 New Initiatives:

- Management of anadromous fish streams on the Kenai Peninsula as authorized by Ord. 2011-12. The additional 2,330 miles of streams will provide a new challenge due to the increase of an additional 2,150 properties within the expanded geographic area.
- Permit fees as authorized by Ord. 2011-32.

Performance Measures

Priority/Goal: Adjudication of 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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
50 ft. Habitat Protection District	211	146	160	340
Floodplain Management	155	150	155	155
Tax Credits	30	25	30	50

Processing Time (days)	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
50 ft. Habitat Protection District	30	11.3	14.2	15.0	25.0
Floodplain Management	30	25.0	23.2	20.0	18.0

Commentary

The River Center Department receives reimbursement for wages and travel conducted on administration of Coastal Impact Assistance Program (CIAP) projects and the Beluga Whale project.

Reimbursement for shared operations and maintenance of the Donald E. Gilman River Center facility are received annually from the State of Alaska and Federal co-agencies totaling \$57,579.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 21135 - River Center**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 377,507	\$ 335,979	\$ 397,834	\$ 397,834	\$ 406,927	\$ 9,093	2.29%
40120 Temporary Wages	2,254	14,120	7,381	32,753	19,480	(13,273)	-40.52%
40130 Overtime Wages	74	305	-	-	-	-	-
40210 FICA	33,202	30,203	35,454	37,395	37,692	297	0.79%
40221 PERS	108,606	111,163	87,997	87,997	91,578	3,581	4.07%
40321 Health Insurance	102,281	86,251	102,000	107,479	117,792	10,313	9.60%
40322 Life Insurance	597	550	972	972	1,009	37	3.81%
40410 Leave	51,595	48,132	48,883	48,883	49,774	891	1.82%
40511 Other Benefits	1,974	560	576	576	576	-	0.00%
Total: Personnel	678,090	627,263	681,097	713,889	724,828	10,939	1.53%
Supplies							
42110 Office Supplies	2,272	2,270	3,000	3,000	3,000	-	0.00%
42120 Computer Software	3,675	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	1,683	2,223	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils & Lubricants	-	192	500	500	3,750	3,250	650.00%
42250 Uniforms	885	166	100	350	100	(250)	-71.43%
42310 Repair/Maintenance Supplies	2,187	258	-	-	-	-	-
42360 Motor Vehicle Supplies	-	-	-	-	250	250	-
42410 Small Tools & Equipment	-	-	300	500	300	(200)	-40.00%
Total: Supplies	10,702	5,109	8,400	8,850	11,900	3,050	34.46%
Services							
43011 Contractual Services	101,370	35,668	22,627	22,627	19,000	(3,627)	-16.03%
43110 Communications	13,012	12,787	13,000	13,000	13,000	-	0.00%
43140 Postage	5,739	4,610	7,320	13,960	7,474	(6,486)	-46.46%
43210 Transportation/Subsistence	11,600	13,916	19,962	22,387	26,509	4,122	18.41%
43220 Car Allowance	7,249	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,439	2,320	3,775	4,450	5,595	1,145	25.73%
43310 Advertising	2,383	1,775	4,500	4,500	4,500	-	0.00%
43410 Printing	1,422	1,359	4,000	4,880	4,000	(880)	-18.03%
43510 Insurance Premium	16,140	16,020	16,755	16,755	12,527	(4,228)	-25.23%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	25,693	26,105	34,811	34,811	35,061	250	0.72%
43720 Equipment Maintenance	986	1,152	3,450	3,450	3,450	-	0.00%
43750 Vehicle Maintenance	-	-	-	-	200	200	-
43764 Snow Removal	2,219	2,961	4,000	5,550	4,230	(1,320)	-23.78%
43780 Buildings/Grounds Maintenance	15,961	9,959	15,617	14,067	15,617	1,550	11.02%
43810 Rents and Operating Leases	2,118	1,500	2,650	2,650	2,650	-	0.00%
43812 Equipment Replacement Payment	2,600	2,594	2,594	2,594	6,498	3,904	150.50%
43920 Dues and Subscriptions	1,801	1,604	1,649	1,649	1,654	5	0.30%
Total: Services	212,732	141,530	165,910	176,530	171,165	(5,365)	-3.04%
Capital Outlay							
48120 Office Equipment	-	9,674	-	-	-	-	-
48710 Minor Office Equipment	6,264	8,400	5,500	8,000	6,500	(1,500)	-18.75%
48720 Minor Office Furniture	1,296	250	1,750	2,250	1,000	(1,250)	-55.56%
48730 Minor Communication Equipment	466	-	-	3,500	-	(3,500)	-100.00%
Total: Capital Outlay	8,026	18,324	7,250	13,750	7,500	(6,250)	-45.45%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(85,000)	(138,224)	(144,456)	(144,456)	(145,566)	(1,110)	-
Total: Interdepartmental Charges	(85,000)	(138,224)	(144,456)	(144,456)	(145,566)	(1,110)	-
Department Total	\$ 824,550	\$ 654,002	\$ 718,201	\$ 768,563	\$ 769,827	\$ 1,264	0.16%

Fund 100
Department 21135 - River Center - Continued

Line-Item Explanations

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

40120 Temporary Wages. Increased temporary staff to assist with expansion of Habitat Protection District ordinance.

42230 Fuels, Oils, and Lubricants. Increased to cover fuel cost for department vehicle.

42360 Motor Vehicle Supplies. Increased to cover supplies for department vehicle.

43011 Contractual Services. To cover janitorial service, alarm monitoring, AED maintenance and surveying due to KPB 21.18 expansion.

43210 Transportation/Subsistence. Increased for additional travel with expansion of KPB 21.18.

43260 Training. Increased to assist the expansion of KPB 21.18.

43750 Vehicle Maintenance. Repair/maintenance of vehicle.

43812 Equipment Replacement Payment. Increased to cover vehicle previously paid for by Planning Department which is used by the River Center.

48710 Minor Office Equipment. Purchase 2 computers and conference room projector system.

48720 Minor Office Furniture. Purchase office chairs.

60000 Charges (To) From Other Depts. These are charges to the Seward Bear Creek Flood Service Area (\$112,166) 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 the wages, benefits, and transportation costs of River Center personnel to the miscellaneous grant fund (\$33,400) for work on Coastal Impact Assistance Program projects.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ 7,794	\$ 2,594	\$ 2,594	\$ 12,970
2010 Pickup	-	-	3,905	17,262
	<u>\$ 7,794</u>	<u>\$ 2,594</u>	<u>\$ 6,499</u>	<u>\$ 30,232</u>

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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, hospital construction, solid waste capital projects, and various service area improvement projects, which includes concept evaluation, cost estimation, design for smaller projects, direct project administration, and engineering criteria review.

Major Long Term Issues and Concerns:

- Funded projects for the upcoming fiscal year are not always known during the budget preparation process.
- Appropriations for public funding continue to experience reduction in dollar value without reduction in the number of projects funded.
- Grant applicants accept available funding that may not cover the entire project scope.

FY2012 Accomplishments

Administration

- Developed a project estimate policy with peer review.

Major Projects in design:

CES: Training Facility Relocation; KESA Diamond Ridge Station construction; School District: Kenai Culinary Arts; Nanwalek Welding Shop; Seward Hi Shop Expansion; Skyview High Canopy.

Major Projects in progress:

Roof renovations at: Nikiski Middle/High, Chapman, Homer Middle, Kenai Central High, Ninilchik, Paul Banks, Seward EI, Seward Hi/Auditorium and Sterling EI; HVAC Controls at Kenai Middle, Soldotna High, Seward High; Solid Waste: Construction of the Homer Transfer Station building.

Major Projects closed out:

Central Emergency Services Station #1 Kitchen Remodel design; Central Peninsula Hospital: Mundell Building; Nikiski Fire Station #1 Fire Alarm; Nikiski Fire Station #2 Boat House; Nikiski Recreation HVAC/Glycol Project; School District projects: Sterling School water shed addition; Roof Renovations: District Warehouse, K Beach EI, Kenai EI/Aurora Borealis, McNeil Canyon EI, and Soldotna High.

FY2013 New Initiatives:

- Changing billing to projects to include support staff in the bill rate which will simplify administrative oversight by Capital Projects and Finance Departments.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Project Manager to Project Ratio	1:7	1:8	1:21	1:13.5	1.13.5

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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Projects completed within funding time requirements	100%	96%	98%	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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Project Estimates provided	NA	NA	30	50

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 31110 - Capital Projects**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 471,039	\$ 402,563	\$ 443,447	\$ 443,447	\$ 530,778	\$ 87,331	19.69%
40120 Temporary Wages	12,281	29,887	2,800	2,800	2,800	-	0.00%
40130 Overtime Wages	-	2,162	-	-	-	-	-
40210 FICA	43,168	37,064	39,143	39,143	46,901	7,758	19.82%
40221 PERS	136,080	124,337	98,457	98,457	117,707	19,250	19.55%
40321 Health Insurance	128,398	94,310	102,000	119,423	137,425	18,002	15.07%
40322 Life Insurance	757	642	1,081	1,081	1,291	210	19.43%
40410 Leave	55,126	44,427	50,536	50,536	60,854	10,318	20.42%
40511 Other Benefits	24	312	288	288	288	-	0.00%
Total: Personnel	846,873	735,704	737,752	755,175	898,044	142,869	18.92%
Supplies							
42110 Office Supplies	2,313	2,532	3,000	2,750	2,500	(250)	-9.09%
42120 Computer Software	1,689	5,424	1,600	12,007	1,600	(10,407)	-86.67%
42210 Operating Supplies	706	305	400	900	400	(500)	-55.56%
42230 Fuel, Oil & Lubricants	856	1,427	3,000	3,000	5,800	2,800	93.33%
42263 Training Supplies	76	188	400	100	400	300	300.00%
42310 Repair/Maintenance Supplies	-	894	200	200	200	-	0.00%
42360 Motor Vehicle Supplies	-	-	200	200	200	-	0.00%
42410 Small Tools & Equipment	-	200	500	300	500	200	66.67%
42424 Safety Supplies	-	-	-	250	-	(250)	-100.00%
Total: Supplies	5,640	10,970	9,300	19,707	11,600	(8,107)	-41.14%
Services							
43011 Contractual Services	470	-	40,000	23,843	2,000	(21,843)	-91.61%
43019 Software Licensing	570	2,067	1,700	1,700	1,500	(200)	-11.76%
43110 Communications	6,825	5,286	7,500	7,500	7,500	-	0.00%
43140 Postage	152	267	300	300	300	-	0.00%
43210 Transportation/Subsistence	14,322	8,688	19,500	19,500	25,858	6,358	32.61%
43220 Car Allowance	15,347	10,841	14,400	14,400	14,400	-	0.00%
43250 Freight and Express	-	-	250	250	-	(250)	-100.00%
43260 Training	1,073	2,300	3,500	3,500	3,500	-	0.00%
43410 Printing	124	-	100	100	100	-	0.00%
43610 Utilities	4,231	4,446	4,800	4,800	5,000	200	4.17%
43720 Equipment Maintenance	1,288	1,023	1,800	1,800	400	(1,400)	-77.78%
43750 Vehicle Maintenance	125	-	300	300	1,500	1,200	400.00%
43812 Equipment Replacement Pymt.	3,786	1,893	1,893	1,893	4,400	2,507	132.44%
43920 Dues and Subscriptions	296	191	306	306	406	100	32.68%
Total: Services	48,609	37,002	96,349	80,192	66,864	(13,328)	-16.62%
Capital Outlay							
48120 Office Equipment	-	4,014	-	5,750	-	(5,750)	-100.00%
48710 Minor Office Equipment	3,980	2,225	4,500	3,785	4,250	465	12.29%
48720 Minor Office Furniture	483	-	500	1,700	750	(950)	-55.88%
48730 Minor Communications Equipment	580	521	500	15	500	485	3233.33%
Total: Capital Outlay	5,043	6,760	5,500	11,250	5,500	(5,750)	-51.11%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(386,930)	(408,106)	(567,129)	(567,129)	(704,131)	(137,002)	-
Total: Interdepartmental Charges	(386,930)	(408,106)	(567,129)	(567,129)	(704,131)	(137,002)	-
Department Total	\$ 519,235	\$ 382,330	\$ 281,772	\$ 299,195	\$ 277,877	\$ (21,318)	-7.13%

Fund 100
Department 31110 - Capital Projects - Continued

Line-Item Explanations

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

Added: 1 Project Administrator

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

43011 Contractual Services. Decreased due to decision to not lease the integrated project management software.

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

43210 Transportation/Sussistence. To cover staff travel to Anchorage for training, conttract administrator's cure, project management course, MS projects course and mileage while driving to construction sites and to Anchorage for conferences with vendors. Inrese due to change in federal reimbursement rate and increased project distance from Soldotna.

43260 Training. To cover course fees for Anchorage claims course, project estimating course, project management courses and inclusion of solid waste project management requirements.

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

43920. Dues and Subscriptions. These fees represent the fees and dues for CEFPI and SWANA membership.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
2004 Dodge Durango SUV	\$ 26,502	\$ 1,893	\$ -	\$ -
Replacement of 2004 Dodge	-	-	4,400	26,400
	<u>\$ 26,502</u>	<u>\$ 1,893</u>	<u>\$ 4,400</u>	<u>\$ 26,400</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:

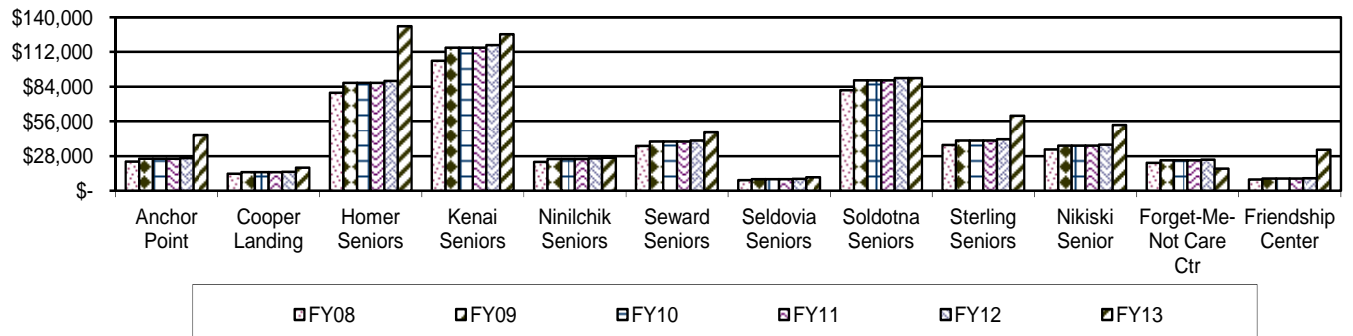
- Services are to be provided only to persons who are 60 years of age or older and their spouse.
- Services must be targeted to persons in greatest economic and social need.
- Transportation shall be provided to access services in the following order of priority:
 - Access to medical appointments, prescriptions, 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 FY2013 allocation is as follows:

	No. of Seniors	% of Population	FY2013 Funding
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	841	9.88	60,376
Total Senior Centers	8,513	100.00	\$611,151
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			33,045
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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Senior Citizens Grant Program							
62110 Anchor Point Seniors	\$ 25,797	\$ 25,797	\$ 26,313	\$ 26,313	\$ 44,869	\$ 18,556	70.52%
62115 Cooper Landing Seniors	14,956	14,956	15,255	15,255	18,665	3,410	22.35%
62120 Homer Seniors	86,975	86,975	88,714	88,714	132,668	43,954	49.55%
62130 Kenai Seniors	115,337	115,337	117,644	117,644	126,207	8,563	7.28%
62140 Ninilchik Seniors	25,604	25,604	26,116	26,116	26,491	375	1.44%
62150 Seward Seniors	39,688	39,688	40,482	40,482	47,238	6,756	16.69%
62160 Seldovia Seniors	9,341	9,341	9,528	9,528	10,770	1,242	13.04%
62170 Soldotna Seniors	89,104	89,104	90,886	90,886	90,886	-	0.00%
62180 Sterling Seniors	40,656	40,656	41,469	41,469	60,376	18,907	45.59%
63190 Nikiski Seniors	36,542	36,542	37,273	37,273	52,981	15,708	42.14%
Total Senior Citizens	484,000	484,000	493,680	493,680	611,151	117,471	23.79%
Adult Day Care Centers							
62125 Friendship Center - Homer	9,867	9,867	10,064	10,064	17,754	7,690	76.41%
62195 Forget-Me-Not Care Center	24,644	24,644	25,137	25,137	33,045	7,908	31.46%
Total Adult Day Care Centers	34,511	34,511	35,201	35,201	50,799	15,598	44.31%
Total Senior Citizens Program	\$ 518,511	\$ 518,511	\$ 528,881	\$ 528,881	\$ 661,950	\$ 133,069	25.16%

Line-Item Explanations

62110 Anchor Point Senior Citizens: Food, paper products, and other expenses for maintenance and upkeep of Senior Center including utilities, janitorial services, water testing, snow removal and lawn maintenance.

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.

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: Janitorial supplies and utilities for facility, office supplies, fuel and maintenance for van and insurance premiums for facility, vehicles and workers compensation.

62150 Seward Senior Citizens: Contract with Seward General Hospital for meals; janitorial services contract; salaries for the director and driver and insurance premiums on the facility and vehicle.

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 partially fund 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 270-273.**

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94910 - Non Departmental**

		FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel								
40511	Other Benefits	\$ 50,487	\$ 61,011	\$ 45,000	\$ 45,000	\$ 50,000	\$ 5,000	11.11%
	Total: Personnel	50,487	61,011	45,000	45,000	50,000	5,000	11.11%
Services								
43009	Contractual Services - EDD	50,000	50,000	40,000	40,000	90,000	50,000	125.00%
43010	Contractual Services - CARTS	50,000	50,000	25,000	25,000	25,000	-	0.00%
43011	Contractual Services - CULVT	94,354	22,621	-	77,379	-	(77,379)	-100.00%
43011	Contractual Services - LOBBY	69,479	50,325	55,000	55,000	25,000	(30,000)	-54.55%
43011	Contractual Services - SBDC	93,604	104,220	105,000	105,000	105,000	-	0.00%
43011	Contractual Services - TTREE	-	-	-	50,000	-	(50,000)	-100.00%
43011	Contractual Services - 12HCC	-	-	-	200,000	-	(200,000)	-100.00%
43011	Contractual Services - 12KWF	-	-	-	100,000	-	(100,000)	-100.00%
43021	Peninsula Promotion - KPTMC	300,000	300,000	300,000	300,000	300,000	-	0.00%
43510	Insurance Premium	147,134	145,195	115,493	115,493	88,165	(27,328)	-23.66%
	Total: Services	804,571	722,361	640,493	1,067,872	633,165	(434,707)	-40.71%
Transfers								
50241	S/D Operations	42,983,376	42,588,135	43,251,135	43,251,135	43,000,000	(251,135)	-0.58%
50242	Postsecondary Education	634,773	637,570	657,791	646,383	667,189	20,806	3.22%
50250	Land Trust Fund	-	54,344	59,915	59,915	57,692	(2,223)	-3.71%
50264	911 Communications Fund	-	-	179,513	204,789	329,065	124,276	60.68%
50280	Nikiski Senior Svc. Area	36,542	36,542	37,273	37,273	52,981	15,708	42.14%
50290	Solid Waste	6,493,584	8,047,280	8,049,795	8,049,795	8,043,557	(6,238)	-0.08%
50308	School Debt	2,269,537	2,262,138	2,403,770	2,342,598	2,561,245	218,647	9.33%
50349	Bond Issue Expense Fund	-	-	10,000	10,000	10,000	-	0.00%
50400	School Capital Projects	1,400,471	1,250,000	950,000	950,000	1,050,000	100,000	10.53%
50407	General Govt. Capital Projects	450,000	-	-	-	-	-	-
50409	Resource Mgmt Capital Projects	55,000	-	-	-	-	-	-
	Total: Transfers	54,323,283	54,876,009	55,599,192	55,551,888	55,771,729	219,841	0.40%
Interdepartmental Charges								
60000	Charges (To)/From Other Depts.	(212,141)	(292,035)	(28,680)	(180,680)	(83,400)	97,280	-
	Total: Interdepartmental Charges	(212,141)	(292,035)	(28,680)	(180,680)	(83,400)	97,280	-
Department Total		\$ 54,966,200	\$ 55,367,346	\$ 56,256,005	\$ 56,484,080	\$ 56,371,494	\$ (112,586)	-0.20%

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. Increase in funding is for infrastructure assesment industry documents.

43011 Contractual Services - CARTS. To provide local funding to the Central Area Transit System (CARTS). Funding has been reduced due to budget constraints.

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 coverages for the Borough's general fund. Decrease is the result of re-evaluation of assets and reallocation of workman's comp calculations.

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 cover the cost of the Addressing Officer.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$8,043,557). \$7,084,995 is for general operations, \$70,000 for solid waste capital projects and \$1,881,950 is for debt service payments on the FY2003 Landfill Expansion Bonds.

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$2,571,245). Payment for the Solid Waste capital projects bonds is included in the transfer to the Solid Waste Department.

50400 Transfer to School Revenue Capital Projects. \$1,050,000. Funding for improvements at various schools, decrease due to budget constraints.

60000 Charges (to) From other Departments. -\$83,400. Amount included in the operating budget of the Maintenance & capital projects department expected to be charged to the general fund \$251,000 and indirect cost recovery from Borough capital projects and grants (\$334,400).

For capital projects information on this department - See the Capital Projects section - Pages 322-324; 328 & 330

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
40XXX Total: Personnel	\$ 12,914,021	\$ 13,065,154	\$ 12,394,821	\$ 12,656,003	\$ 13,710,372	\$ 1,054,369	8.33%
42XXX Total: Supplies	193,318	238,111	207,273	259,345	362,135	102,790	39.63%
43XXX Total: Services	4,395,205	4,147,168	4,227,177	4,924,376	4,266,859	(657,517)	-13.35%
48XXX Total: Capital Outlay	199,342	145,956	92,361	154,148	106,198	(47,950)	-31.11%
50XXX Total: Transfers	54,323,283	54,876,009	55,599,192	55,551,888	55,771,729	219,841	0.40%
6XXXX Total: Interdepartmental Charges	(890,476)	(1,046,457)	(1,109,603)	(1,261,603)	(1,287,765)	(26,162)	2.07%
Fund Totals	\$ 71,134,693	\$ 71,425,941	\$ 71,411,221	\$ 72,284,157	\$ 72,929,528	\$ 645,371	0.89%

Special Revenue Funds

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

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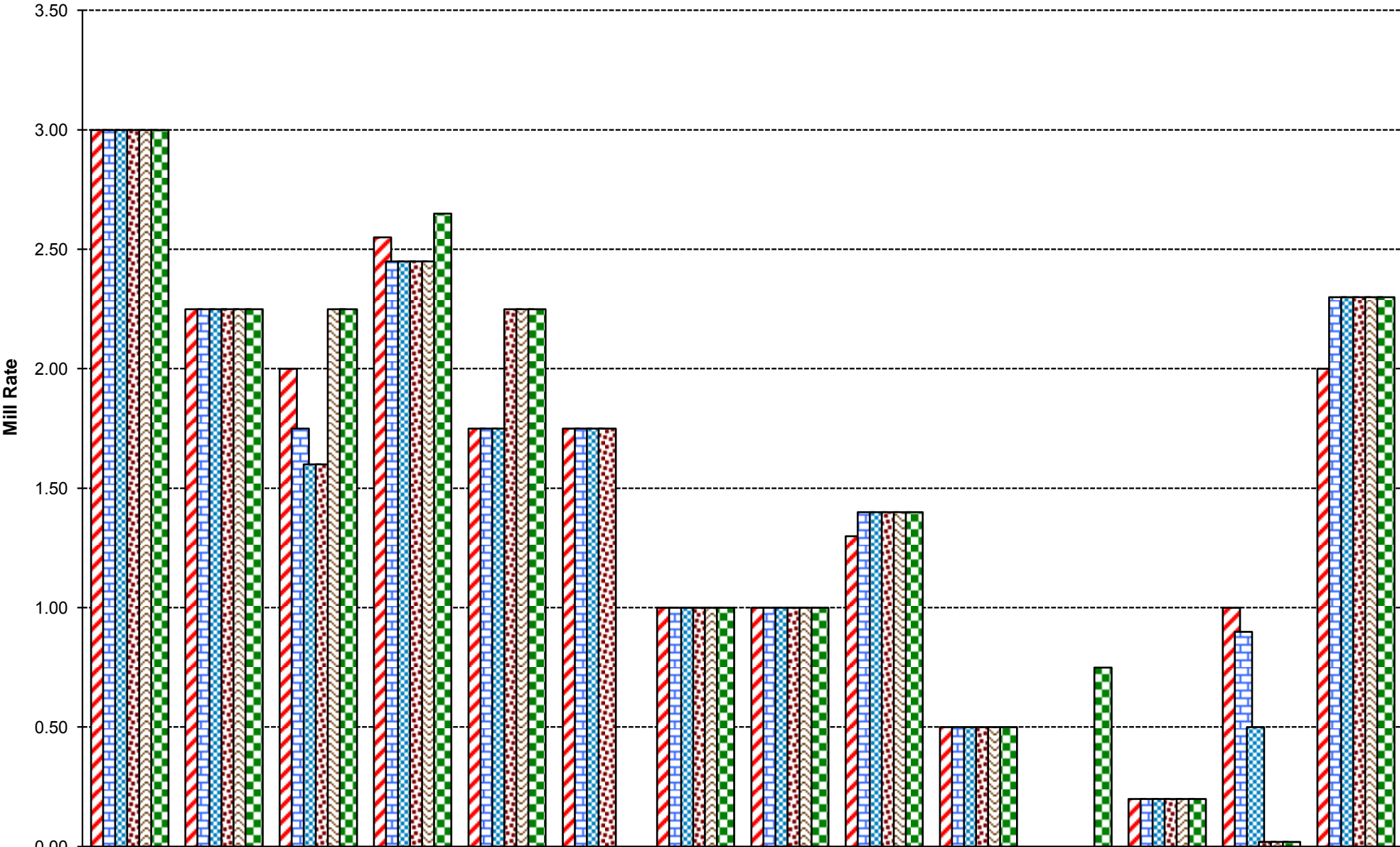
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Total Special Revenue Funds - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Property Taxes								
Real	\$ 19,260,370	\$ 17,840,020	\$ 18,841,067	\$ 18,424,990	\$ 19,111,508	\$ 19,524,508	\$ 20,127,627	\$ 20,660,999
Personal	713,484	677,663	640,662	656,862	789,280	793,949	802,840	812,253
Oil & Gas (AS 43.56)	3,710,537	3,731,813	3,546,235	3,546,235	4,128,691	3,940,442	3,853,134	3,770,197
Interest	64,956	89,804	49,612	49,694	60,853	61,676	62,538	63,525
Flat Tax	215,730	215,836	177,846	177,835	182,364	185,981	189,670	193,434
Motor Vehicle Tax	500,224	473,982	428,008	427,658	439,922	441,573	453,261	454,987
Total Property Taxes	24,465,301	23,029,118	23,683,430	23,283,274	24,712,618	24,948,129	25,489,070	25,955,395
Federal Revenue	27,207	57,091	-	299,917	293,597	61,186	-	-
State Revenue	729,639	823,327	-	-	-	-	-	-
Interest Earnings	952,763	574,387	803,192	687,700	487,962	514,211	560,814	556,210
Other Revenue	3,903,658	6,776,911	7,708,228	7,842,916	7,975,747	8,217,413	8,232,292	8,352,511
Total Revenues	30,078,568	31,260,834	32,194,850	32,113,807	33,469,924	33,740,939	34,282,176	34,864,116
Other Financing Sources:								
Transfer From Other Funds	50,165,053	52,417,360	52,431,479	52,279,175	52,352,632	52,015,695	52,621,285	52,878,987
Total Other Financing Sources	50,165,053	52,417,360	52,431,479	52,279,175	52,352,632	52,015,695	52,621,285	52,878,987
Total Revenues and Other Financing Sources	80,243,621	83,678,194	84,626,329	84,392,982	85,822,556	85,756,634	86,903,461	87,743,103
Expenditures:								
Personnel	17,238,518	18,058,206	19,395,855	19,927,170	21,236,054	22,015,271	22,552,663	23,113,738
Supplies	2,164,503	2,150,482	2,336,036	2,421,228	2,291,598	2,337,592	2,368,188	2,399,406
Services	17,088,653	17,122,298	18,433,656	21,011,328	17,450,933	17,657,911	17,843,548	18,088,333
Capital Outlay	713,245	592,867	451,940	606,067	485,392	513,811	483,497	497,069
Interdepartmental Charges	(264,134)	(394,558)	(244,130)	(234,119)	(237,929)	(242,084)	(238,606)	(235,057)
Total Expenditures	36,940,785	37,529,295	40,373,357	43,731,674	41,226,048	42,282,501	43,009,290	43,863,489
Operating Transfers To:								
General Fund	996,175	147,832	-	-	-	-	-	-
Special Revenue Funds	33,830,121	33,347,262	34,062,939	33,862,939	34,008,734	34,252,841	34,691,531	35,231,920
Capital Projects Fund	4,740,529	3,817,000	6,195,000	3,155,000	2,535,000	2,465,000	2,540,000	3,190,000
Debt Service Fund	7,103,174	8,177,875	7,838,163	7,685,934	7,685,175	7,042,158	7,213,120	6,098,564
Total Operating Transfers	46,669,999	45,489,969	48,096,102	44,703,873	44,228,909	43,759,999	44,444,651	44,520,484
Total Expenditures and Operating Transfers	83,610,784	83,019,264	88,469,459	88,435,547	85,454,957	86,042,500	87,453,941	88,383,973
Net Results From Operations	(3,367,163)	658,930	(3,843,130)	(4,042,565)	367,599	(285,866)	(550,480)	(640,870)
Projected Lapse	-	-	894,172	1,043,743	922,106	997,146	1,019,837	1,045,258
Change in Fund Balance	(3,367,163)	658,930	(2,948,958)	(2,998,822)	1,289,705	711,280	469,357	404,388
Beginning Fund Balance	23,642,002	20,267,010	18,856,116	20,925,940	17,927,118	19,216,823	19,928,103	20,397,460
Ending Fund Balance	\$ 20,274,839	\$ 20,925,940	\$ 15,907,158	\$ 17,927,118	\$ 19,216,823	\$ 19,928,103	\$ 20,397,460	\$ 20,801,848

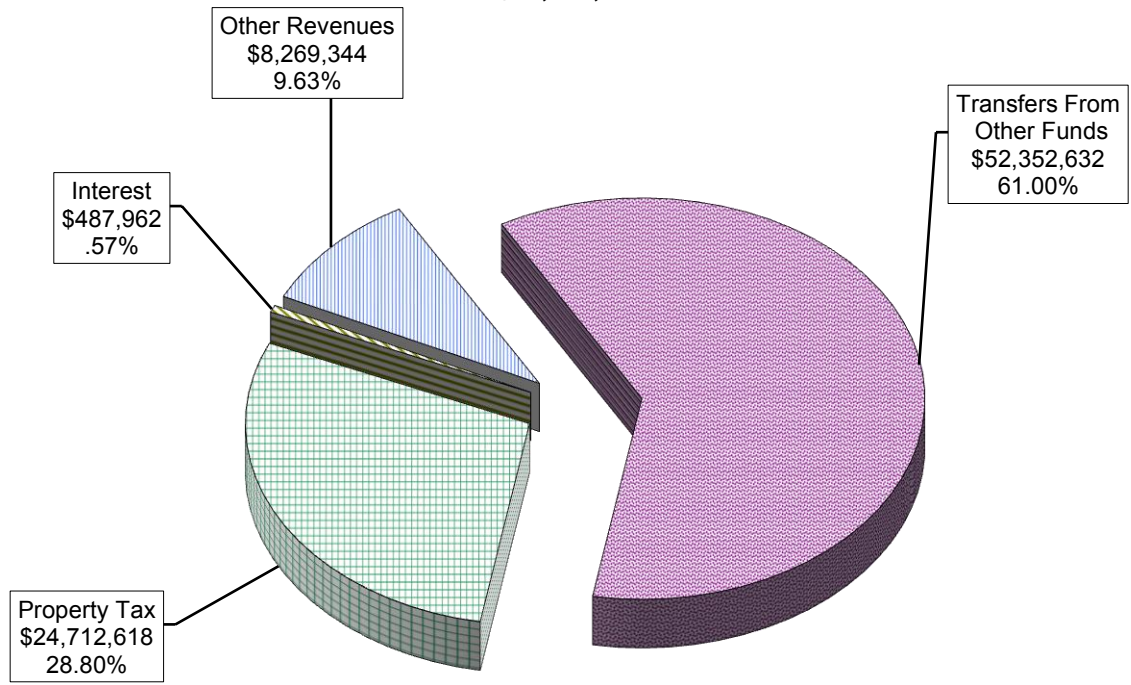
**Special Revenue Funds
Mill Rate History**

Fiscal Year

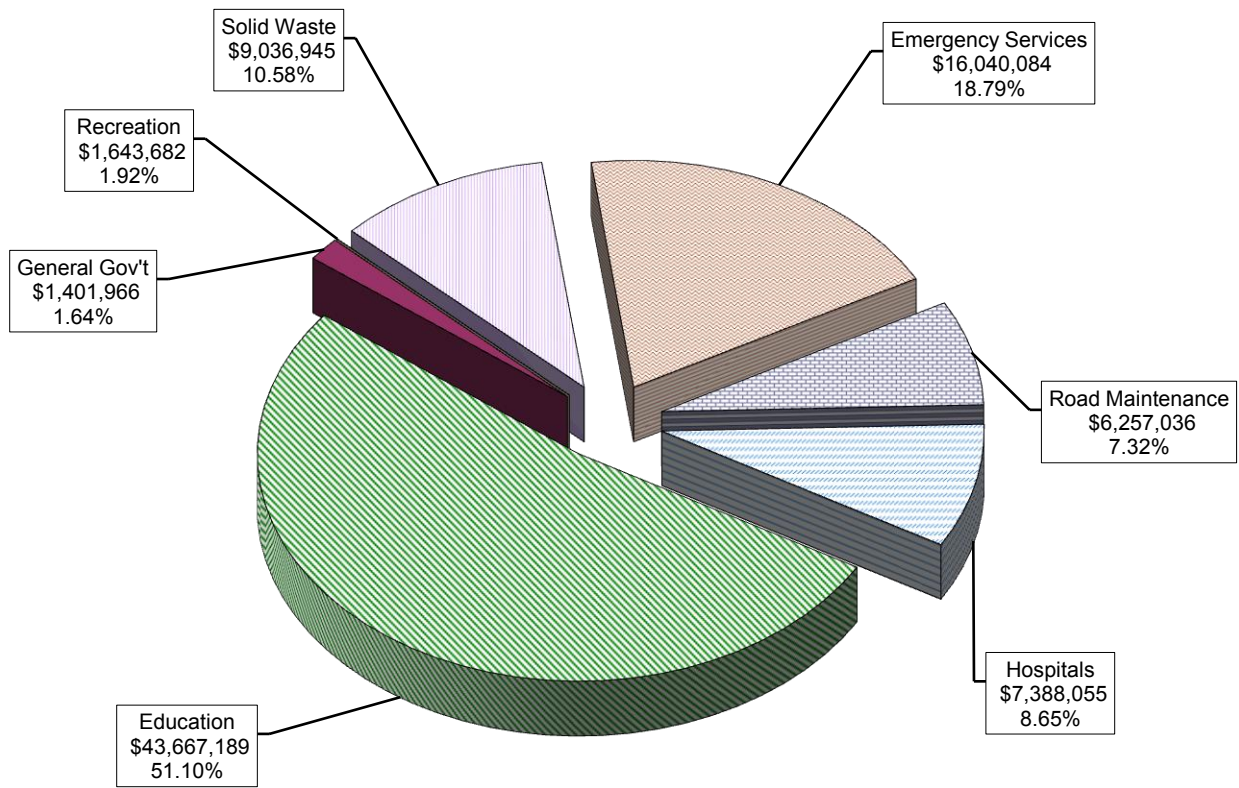


	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Kachemak Emergency Services	Lowell Point Emergency Services	Central Peninsula Emergency Medical	North Peninsula Recreation	Roads	Seward Bear Creek Flood	Seldovia Recreation Service Area	Nikiski Senior	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital
2008	3.00	2.25	2.00	2.55	1.75	1.75	1.00	1.00	1.30	0.50	-	0.20	1.00	2.00
2009	3.00	2.25	1.75	2.45	1.75	1.75	1.00	1.00	1.40	0.50	-	0.20	0.90	2.30
2010	3.00	2.25	1.60	2.45	1.75	1.75	1.00	1.00	1.40	0.50	-	0.20	0.50	2.30
2011	3.00	2.25	1.60	2.45	2.25	1.75	1.00	1.00	1.40	0.50	-	0.20	0.02	2.30
2012	3.00	2.25	2.25	2.45	2.25	-	1.00	1.00	1.40	0.50	-	0.20	0.02	2.30
2013	3.00	2.25	2.25	2.65	2.25	-	1.00	1.00	1.40	0.50	0.75	0.20	0.02	2.30

**Where the Money Comes From
Special Revenue Funds Projections
FY2013
\$85,822,556**



**Total Special Revenue Funds Appropriations
By Function - FY2013
\$85,454,957**



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2013**

	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	629,354	142,043	204,921	2,325,854	4,372	370,554	365,119	-	629,354	68,861
Personal	37,223	1,398	15,934	92,127	1,700	1,641	18,746	-	37,895	1,278
Oil & Gas (AS 43.56)	606,266	6,932	18,395	91,275	-	-	6,932	-	625,046	-
Total Taxable Value	1,272,843	150,373	239,250	2,509,256	6,072	372,195	390,797	-	1,292,295	70,139
Mill Rate	3.00	2.25	2.25	2.65	1.00	2.25	0.50		1.00	0.75
Property Taxes										
Real	\$ 1,888,062	\$ 319,597	\$ 461,072	6,163,513	\$ 4,371	\$ 833,747	\$ 182,560	\$ -	\$ 629,354	\$ 51,646
Personal	109,436	3,083	35,134	239,254	1,666	3,618	9,186	-	37,137	939
Oil & Gas (AS 43.56)	1,818,798	15,597	41,389	241,879	-	-	3,466	-	625,046	-
Interest	7,633	825	6,170	18,000	-	1,800	450	-	5,564	-
Flat Tax	8,700	1,481	2,000	38,500	2,340	2,334	12,712	-	2,900	-
Motor Vehicle Tax	34,914	13,439	8,000	120,000	-	19,738	7,218	-	15,467	-
Total Property Taxes	3,867,543	354,022	553,765	6,821,146	8,377	861,237	215,592	-	1,315,468	52,585
Interest Revenue	116,206	4,514	5,798	30,000	-	4,500	6,069	-	47,444	-
Federal Revenue	-	-	-	293,597	-	-	-	-	-	-
Other Revenue	245,000	-	-	619,634	-	27,000	-	1,325,274	196,700	-
Transfer From Other Funds	-	-	-	8,716	-	-	-	522,497	-	-
Total Revenues and Other Financing Sources	4,228,749	358,536	559,563	7,773,093	8,377	892,737	221,661	1,847,771	1,559,612	52,585
Expenditures										
Personnel	2,973,674	170,227	313,928	5,658,096	-	404,163	62,936	1,189,138	965,721	-
Supplies	194,353	23,000	42,500	427,724	-	75,500	4,200	6,650	105,300	3,333
Services	553,735	119,284	139,165	764,049	-	190,065	82,295	587,006	475,472	34,856
Capital Outlay	116,200	19,500	18,500	150,998	-	80,000	2,000	13,738	5,000	4,000
Payment to School District	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	112,166	107,768	-	-
Total Expenditures	3,837,962	332,011	514,093	7,000,867	-	749,728	263,597	1,904,300	1,551,493	42,189
Transfers to Other Funds	255,164	50,000	65,000	920,604	8,716	158,042	-	-	50,000	-
Total Expenditures and Operating Transfers	4,093,126	382,011	579,093	7,921,471	8,716	907,770	263,597	1,904,300	1,601,493	42,189
Net Results From Operations	135,623	(23,475)	(19,530)	(148,378)	(339)	(15,033)	(41,936)	(56,529)	(41,881)	10,396
Projected Lapse	95,949	16,601	51,409	175,022	-	22,492	26,360	56,529	38,787	1,055
Change in Fund Balance	231,572	(6,874)	31,879	26,644	(339)	7,459	(15,576)	-	(3,094)	11,451
Beginning Fund Balance	3,817,661	198,352	186,256	1,369,893	110	263,210	276,052	-	1,559,256	(6,200)
Ending Fund Balance	\$ 4,049,233	\$ 191,478	\$ 218,135	\$ 1,396,537	\$ (229)	\$ 270,669	\$ 260,476	\$ -	\$ 1,556,162	\$ 5,251

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	
3,642,976	-	-	-	-	-	570,458	-	3,590,142	1,431,098	
146,743	-	-	-	-	-	32,633	-	158,617	61,664	
779,156	-	-	-	-	-	600,699	-	728,450	68,256	
4,568,875	-	-	-	-	-	1,203,790	-	4,477,209	1,561,018	
1.40						0.20		0.02	2.30	
\$ 5,100,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,092	\$ -	\$ 71,803	\$ 3,291,525	\$ 19,111,508
201,331	-	-	-	-	-	6,396	-	3,109	138,991	789,280
1,090,818	-	-	-	-	-	120,140	-	14,569	156,989	4,128,691
12,785	-	-	-	-	-	272	-	179	7,175	60,853
30,986	-	-	-	-	-	123	-	1,068	79,220	182,364
138,876	-	-	-	-	-	1,820	-	1,700	78,750	439,922
6,574,962	-	-	-	-	-	242,843	-	92,428	3,752,650	24,712,618
15,000	1,000	8,000	-	-	175,000	4,431	-	45,000	25,000	487,962
-	-	-	-	-	-	-	-	-	-	293,597
-	-	-	-	-	1,007,000	-	777,000	3,778,139	-	7,975,747
-	-	-	43,000,000	667,189	57,692	52,981	8,043,557	-	-	52,352,632
6,589,962	1,000	8,000	43,000,000	667,189	1,239,692	300,255	8,820,557	3,915,567	3,777,650	85,822,556
1,017,212	2,000	-	5,622,638	-	548,457	-	2,307,864	-	-	21,236,054
80,870	-	-	800,250	-	21,098	-	504,820	2,000	-	2,291,598
5,231,667	-	-	3,125,426	667,189	545,201	273,210	4,239,105	218,164	205,044	17,450,933
5,050	-	-	23,200	-	14,000	-	33,206	-	-	485,392
-	-	-	33,806,586	-	-	-	-	-	-	33,806,586
(79,763)	-	-	(378,100)	-	-	-	-	-	-	(237,929)
6,255,036	2,000	-	43,000,000	667,189	1,128,756	273,210	7,084,995	220,164	205,044	75,032,634
-	-	-	-	-	-	-	1,951,950	3,625,975	3,336,872	10,422,323
6,255,036	2,000	-	43,000,000	667,189	1,128,756	273,210	9,036,945	3,846,139	3,541,916	85,454,957
334,926	(1,000)	8,000	-	-	110,936	27,045	(216,388)	69,428	235,734	367,599
187,651	-	-	-	-	33,863	-	216,388	-	-	922,106
522,577	(1,000)	8,000	-	-	144,799	27,045	-	69,428	235,734	1,289,705
481,101	57,055	369,498	770,402	-	5,373,411	147,701	-	1,989,424	1,072,459	17,925,641
\$ 1,003,678	\$ 56,055	\$ 377,498	\$ 770,402	\$ -	\$ 5,518,210	\$ 174,746	\$ -	\$ 2,058,852	\$ 1,308,193	\$ 19,215,346

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 8,196,048	\$ 8,619,758	\$ 9,953,514	\$ 9,891,152	\$ 10,795,078	\$ 903,926	9.14%
40111 Special Pay	23,597	35,407	45,825	46,486	48,750	2,264	4.87%
40120 Temporary Wages	1,003,959	933,987	812,233	864,328	850,399	(13,929)	-1.61%
40130 Overtime Wages	572,869	673,910	673,184	674,984	686,833	11,849	1.76%
40131 FLSA Overtime Wages	121,871	124,248	135,342	141,279	145,338	4,059	2.87%
40210 FICA	842,335	877,503	1,020,586	1,031,761	1,101,915	70,154	6.80%
40221 PERS	2,625,779	2,994,953	2,452,975	2,483,238	2,635,520	152,282	6.13%
40321 Health Insurance	2,530,886	2,382,564	2,806,148	3,278,886	3,351,003	72,117	2.20%
40322 Life Insurance	13,613	14,272	25,114	25,431	27,100	1,669	6.56%
40410 Leave	1,270,600	1,334,073	1,416,618	1,434,967	1,541,902	106,935	7.45%
40511 Other Benefits	36,961	67,531	54,316	54,658	52,216	(2,442)	-4.47%
Total: Personnel	17,238,518	18,058,206	19,395,855	19,927,170	21,236,054	1,308,884	6.57%
Supplies							
42020 Signage Supplies	29,792	30,807	32,600	32,600	38,100	5,500	16.87%
42110 Office Supplies	39,749	42,987	46,748	47,645	48,336	691	1.45%
42120 Computer Software	8,732	14,353	21,752	21,166	12,582	(8,584)	-40.56%
42210 Operating Supplies	172,032	192,053	181,778	250,718	197,888	(52,830)	-21.07%
42220 Medical Supplies	133,720	141,365	157,050	152,808	159,050	6,242	4.08%
42221 Para Rescue Supplies	-	-	100	50	50	-	0.00%
42222 Fire Prevention Supplies	23,149	18,018	22,900	22,370	21,100	(1,270)	-5.68%
42223 Fire Fighting Supplies	7,483	12,301	14,000	5,718	14,000	8,282	144.84%
42230 Fuel, Oils and Lubricants	441,909	492,351	548,627	592,001	612,964	20,963	3.54%
42250 Uniforms	72,387	73,517	70,213	82,144	78,538	(3,606)	-4.39%
42263 Training Supplies	26,776	33,828	26,950	28,961	26,750	(2,211)	-7.63%
42310 Repair/Maint Supplies	989,407	855,715	957,754	896,668	824,894	(71,774)	-8.00%
42360 Motor Vehicle Repair	135,956	143,202	147,498	169,698	153,400	(16,298)	-9.60%
42410 Small Tools	58,394	74,194	78,240	84,250	73,770	(10,480)	-12.44%
42424 Safety Equipment	17,664	18,794	22,226	26,831	22,576	(4,255)	-15.86%
42960 Recreational Program Supplies	7,353	6,997	7,600	7,600	7,600	-	0.00%
Total: Supplies	2,164,503	2,150,482	2,336,036	2,421,228	2,291,598	(129,630)	-5.35%
Services							
43011 Contractual Services	3,879,875	3,640,751	4,060,738	4,816,203	4,389,869	(426,334)	-8.85%
43012 Audit Services	117,621	128,612	157,000	197,372	160,000	(37,372)	-18.93%
43014 Physical Examinations	69,723	77,724	127,910	112,681	115,840	3,159	2.80%
43015 Water/Air Sample Test	115,165	104,608	138,450	125,350	157,736	32,386	25.84%
43019 Software Licensing	33,775	17,254	52,209	67,779	56,944	(10,835)	-15.99%
43023 Kenai Peninsula College	634,773	637,570	657,791	646,697	667,189	20,492	3.17%
43050 Solid Waste Fees	593	992	750	750	750	-	0.00%
43095 SW Closure/Post Closure	629,656	655,492	764,193	764,193	790,646	26,453	3.46%
43110 Communications	126,143	122,767	276,175	272,590	290,241	17,651	6.48%
43140 Postage	6,934	6,301	10,698	11,443	10,348	(1,095)	-9.57%
43210 Transport/Subsistence	273,233	265,822	278,148	309,238	321,784	12,546	4.06%
43220 Car Allowance	7,298	3,600	3,600	5,205	7,200	1,995	38.33%
43250 Freight and Express	14,308	13,782	17,925	22,175	18,600	(3,575)	-16.12%
43260 Training	52,096	38,550	103,710	91,845	103,130	11,285	12.29%
43310 Advertising	29,160	27,925	41,458	70,657	38,258	(32,399)	-45.85%
43410 Printing	6,083	2,434	7,651	9,719	7,127	(2,592)	-26.67%
43510 Insurance Premium	3,461,669	3,577,632	3,517,070	3,517,070	2,699,680	(817,390)	-23.24%
43600 Project Management	7,047	5,330	10,000	8,500	10,000	1,500	17.65%
43610 Utilities	786,322	894,080	1,025,029	1,027,534	1,058,074	30,540	2.97%
43720 Office Equipment Maintenance	48,941	46,618	87,084	108,228	87,660	(20,568)	-19.00%
43731 Heavy Equipment Maintenance	-	-	-	-	12,000	12,000	-
43750 Vehicles Maintenance	78,935	39,306	75,400	56,852	65,400	8,548	15.04%
43764 Snow Removal	358,313	350,561	361,500	611,202	353,700	(257,502)	-42.13%
43765 Policing Sites	1,250	3,750	8,000	8,000	8,000	-	0.00%
43780 Maint Buildings & Grounds	335,859	288,474	336,705	430,618	332,712	(97,906)	-22.74%
43810 Rents and Operating Leases	150,113	142,413	153,265	156,857	165,660	8,803	5.61%
43812 Equipment Replacement Pymt.	271,702	393,252	409,955	409,955	390,703	(19,252)	-4.70%
43920 Dues and Subscriptions	21,266	17,478	27,712	29,585	28,908	(677)	-2.29%

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services - Continued							
43931 Recording Fees	1,652	766	2,000	1,500	1,500	-	0.00%
43933 Collection Fees	8	16	500	500	500	-	0.00%
43936 USAD Assessment	-	-	9,854	9,854	8,100	(1,754)	-17.80%
43951 Road Maintenance - Dust Control	713,316	585,640	650,000	650,000	400,000	(250,000)	-38.46%
43952 Road Maintenance	4,845,152	5,025,478	5,050,576	6,450,576	4,674,574	(1,776,002)	-27.53%
43960 Recreational Program Expenses	5,933	5,991	5,600	5,600	5,600	-	0.00%
43999 Contingency	-	-	-	-	-	-	-
45110 Land Sale Property Tax	4,739	1,329	5,000	5,000	12,500	7,500	150.00%
Total: Services	17,088,653	17,122,298	18,433,656	21,011,328	17,450,933	(3,560,395)	-16.95%
Capital Outlay							
48120 Office Equipment	10,509	24,162	14,500	5,000	6,000	1,000	20.00%
48210 Communication Equipment	9,328	-	-	-	13,738	13,738	-
48310 Vehicles	31,787	35,263	39,500	46,200	7,000	(39,200)	-84.85%
48311 Machinery and Heavy Equipment	89,116	15,516	-	23,884	30,800	6,916	28.96%
48513 Recreation Equipment	-	-	-	3,717	-	(3,717)	-100.00%
48514 Firefighting/Rescue Equipment	68,168	28,407	21,000	15,922	20,000	4,078	25.61%
48515 Medical Equipment	39,475	32,274	8,500	-	8,500	8,500	-
48520 Storage/Buildings/Containers	2,650	-	-	-	-	-	-
48710 Minor Office Equipment	32,449	55,096	29,050	55,646	34,550	(21,096)	-37.91%
48720 Minor Office Furniture	18,344	10,386	18,250	16,378	20,250	3,872	23.64%
48730 Minor Communication Equipment	41,096	54,536	45,006	60,077	36,716	(23,361)	-38.89%
48740 Minor Machines & Equipment	96,207	76,461	36,000	48,015	40,650	(7,365)	-15.34%
48750 Minor Medical Equipment	31,577	21,678	25,000	11,503	25,700	14,197	123.42%
48755 Minor Recreational Equipment	10,057	12,228	6,500	8,220	5,400	(2,820)	-34.31%
48760 Minor Fire Fighting Equipment	223,182	212,990	192,400	241,735	188,888	(52,847)	-21.86%
49125 Remodel	849	967	-	48,643	30,000	(18,643)	-38.33%
49433 Plan Reviews	8,451	12,903	16,234	21,127	17,200	(3,927)	-18.59%
Total: Capital Outlay	713,245	592,867	451,940	606,067	485,392	(120,675)	-19.91%
Transfers To							
50100 General Fund	996,175	147,832	-	-	-	-	-
50211 Central Emergency Services	16,779	20,741	17,967	17,967	8,716	(9,251)	-51.49%
50237 Engineer's Estimate Fund	-	9,876	-	-	-	-	-
50238 RIAD Match Fund	-	122,872	-	-	-	-	-
50241 KPBSD Operations	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	139,704	0.41%
50264 911 Communications	-	-	178,090	178,090	193,432	15,342	8.61%
50340 SW Debt Service Fund	829,094	1,903,365	1,882,575	1,882,575	1,881,950	(625)	-0.03%
50358 Debt Service- CES	192,478	192,077	191,378	191,378	190,378	(1,000)	-0.52%
50360 Debt Service- CPGH	3,760,581	3,757,187	3,759,719	3,638,893	3,625,975	(12,918)	-0.35%
50361 Debt Service- SPH	2,321,021	2,325,246	2,004,491	1,973,088	1,986,872	13,784	0.70%
50407 General Government Capital Projects	374,605	-	-	-	-	-	-
50411 SWD Capital Projects	658,924	627,000	3,190,000	150,000	70,000	(80,000)	-53.33%
50441 NFSA Capital Projects	980,000	290,000	140,000	140,000	200,000	60,000	42.86%
50442 BCFSA Capital Projects	125,000	100,000	100,000	100,000	50,000	(50,000)	-50.00%
50443 CES Capital Project	750,000	1,250,000	900,000	900,000	600,000	(300,000)	-33.33%
50444 APFEMSA Capital Project	150,000	100,000	100,000	100,000	65,000	(35,000)	-35.00%
50446 KES Capital Project	190,000	150,000	100,000	100,000	150,000	50,000	50.00%
50459 NPRSA Capital Project	200,000	50,000	40,000	40,000	50,000	10,000	25.00%
50491 SPH Capital Project	1,312,000	1,250,000	1,625,000	1,625,000	1,350,000	(275,000)	-16.92%
Total: Transfers	46,669,999	45,489,969	48,096,102	44,703,873	44,228,909	(474,964)	-1.06%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(266,467)	(396,406)	(244,130)	(244,130)	(237,929)	6,201	-
61990 Administrative Service Fee	2,333	1,848	-	10,011	-	(10,011)	-
Total: Interdepartmental Charges	(264,134)	(394,558)	(244,130)	(234,119)	(237,929)	(3,810)	-
Department Total	\$ 83,610,784	\$ 83,019,264	\$ 88,469,459	\$ 88,435,547	\$ 85,454,957	\$ (2,980,590)	-3.37%

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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 and 25 volunteers and on-calls.

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 25 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 37 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 41.5 permanent employees and 28 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 three permanent full-time and one permanent 1/2-time employee.

Lowell Point Emergency Service Area – this service area provides fire protection and emergency medical services for the residents residing in the Lowell Point area. This Service Area voted to dissolve effective June 30, 2012.

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 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.

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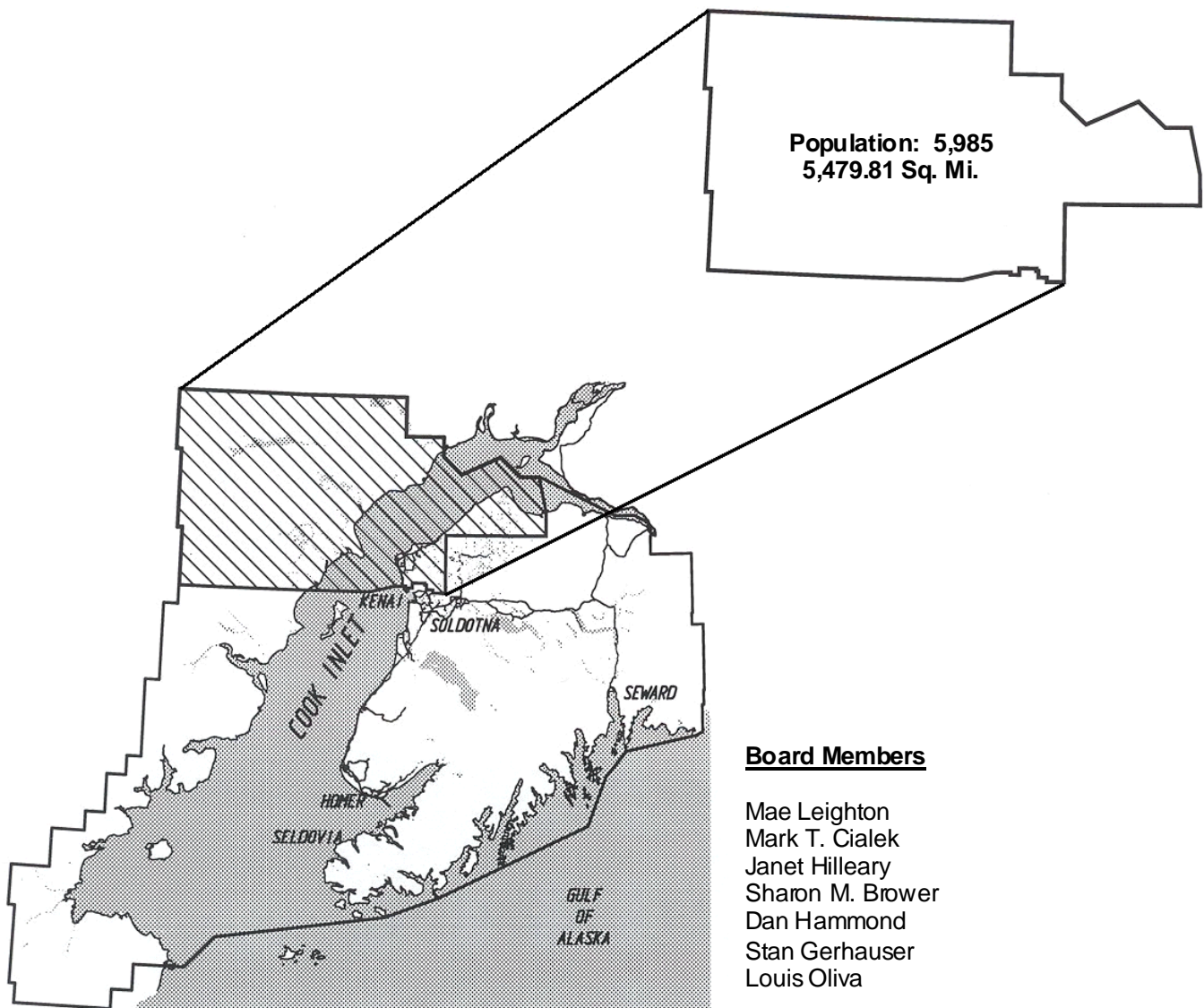
Nikiski Fire Service Area

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,500 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, 15 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 850 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 3.00 mills for fiscal year 2013.

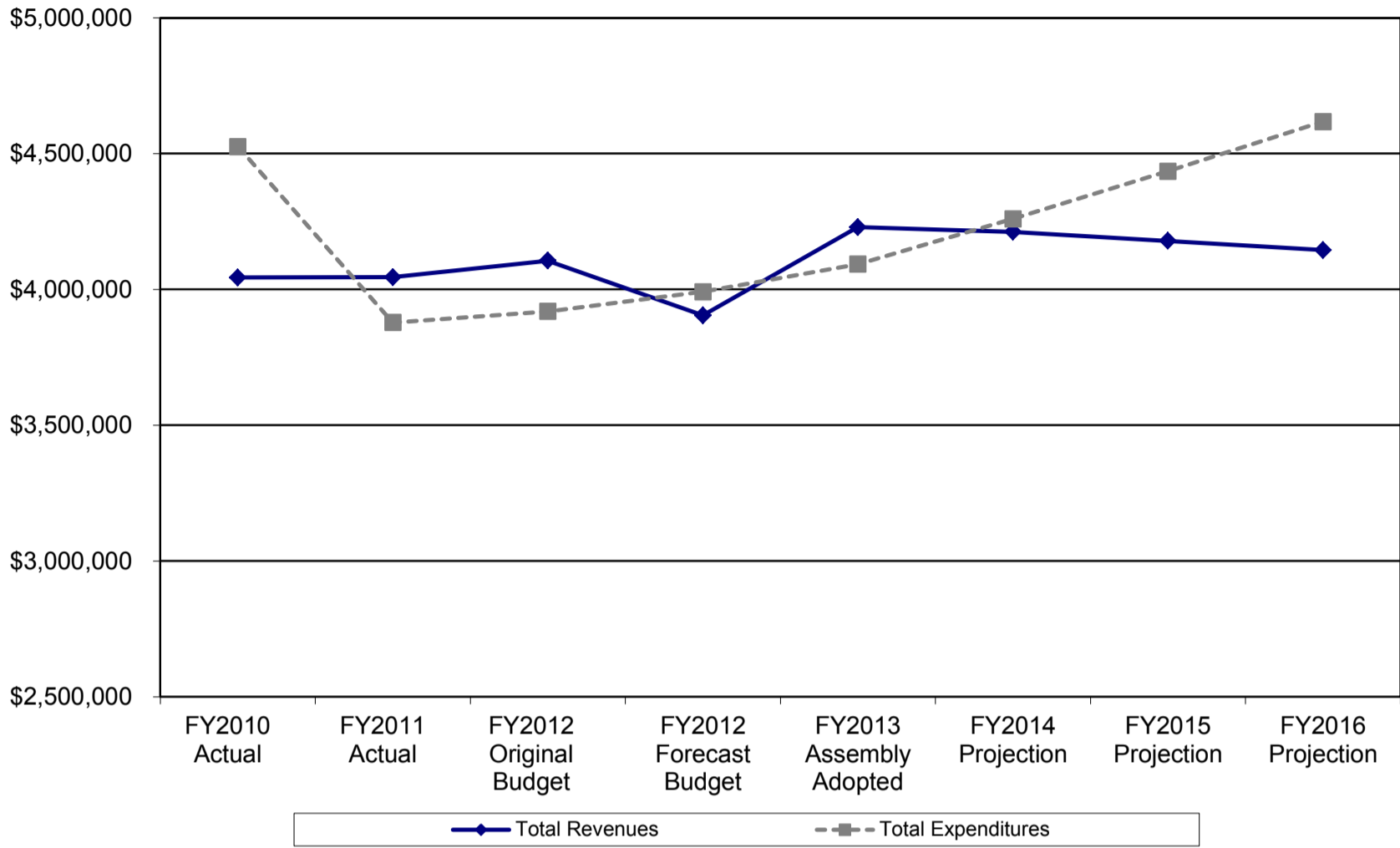


Fire Chief: James Baisden

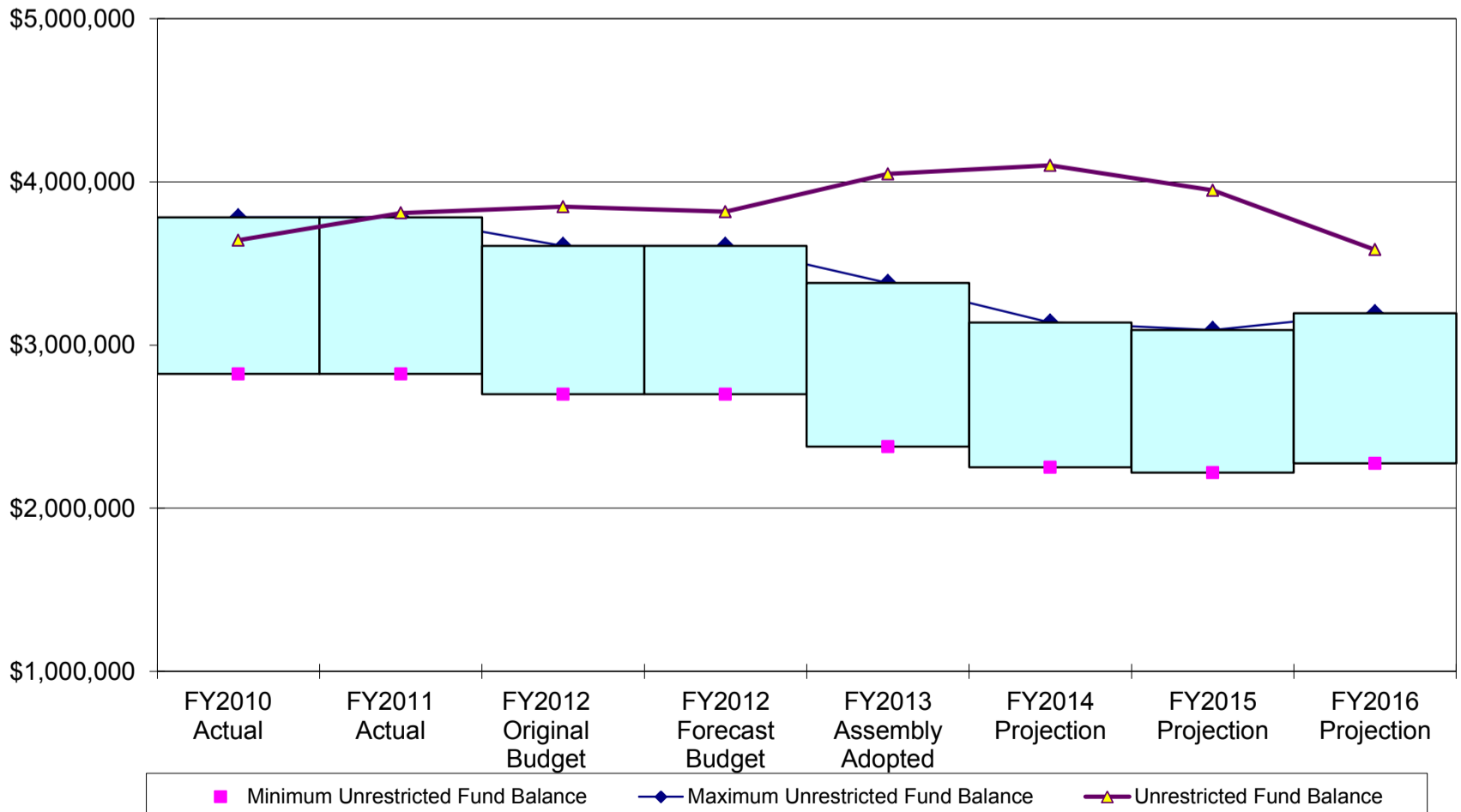
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Values (000's)								
Real	624,237	583,108	696,656	622,417	629,354	641,941	654,780	667,875
Personal	34,914	37,426	36,118	38,336	37,223	37,223	37,223	37,223
Oil & Gas (AS 43.56)	491,690	503,399	502,117	502,117	606,266	582,015	552,915	525,269
	<u>1,150,841</u>	<u>1,123,933</u>	<u>1,234,891</u>	<u>1,162,870</u>	<u>1,272,843</u>	<u>1,261,179</u>	<u>1,244,917</u>	<u>1,230,367</u>
Mill Rate	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Revenues:								
Property Taxes								
Real	\$ 1,887,852	\$ 1,757,722	\$ 2,089,968	\$ 1,867,251	\$ 1,888,062	\$ 1,925,823	\$ 1,964,340	\$ 2,003,626
Personal	107,787	114,972	106,187	112,708	109,436	109,436	109,436	109,436
Oil & Gas (AS 43.56)	1,431,496	1,551,186	1,506,351	1,506,351	1,818,798	1,746,046	1,658,744	1,575,807
Interest	6,518	9,374	7,405	7,405	7,633	7,563	7,465	7,378
Flat Tax	8,522	10,293	8,700	8,700	8,700	8,874	9,051	9,232
Motor Vehicle Tax	49,791	53,315	34,914	34,914	34,914	35,612	36,324	37,050
Total Property Taxes	<u>3,491,966</u>	<u>3,496,862</u>	<u>3,753,525</u>	<u>3,537,329</u>	<u>3,867,543</u>	<u>3,833,354</u>	<u>3,785,360</u>	<u>3,742,529</u>
Federal Revenue	7,100	-	-	-	-	-	-	-
State Revenue	113,727	132,630	-	-	-	-	-	-
Interest Earnings	148,240	89,354	107,060	107,060	116,206	121,477	123,036	118,473
Other Revenue	282,506	326,469	245,000	260,000	245,000	257,250	270,113	283,619
Total Revenues	<u>4,043,539</u>	<u>4,045,315</u>	<u>4,105,585</u>	<u>3,904,389</u>	<u>4,228,749</u>	<u>4,212,081</u>	<u>4,178,509</u>	<u>4,144,621</u>
Expenditures:								
Personnel	2,770,050	2,794,156	2,825,997	2,883,299	2,973,674	3,122,358	3,278,476	3,442,400
Supplies	144,397	162,020	194,353	194,353	194,353	198,240	202,205	206,249
Services	415,542	488,032	586,971	584,971	553,735	564,810	576,106	587,628
Capital Outlay	146,563	101,316	119,500	136,500	116,200	118,524	120,894	123,312
Interdepartmental Charges	382	-	-	-	-	-	-	-
Total Expenditures	<u>3,476,934</u>	<u>3,545,524</u>	<u>3,726,821</u>	<u>3,799,123</u>	<u>3,837,962</u>	<u>4,003,932</u>	<u>4,177,681</u>	<u>4,359,589</u>
Operating Transfers To:								
General Fund	69,258	42,352	-	-	-	-	-	-
Special Revenue Fund	-	-	52,181	52,181	55,164	56,267	57,392	58,540
Capital Projects Fund	980,000	290,000	140,000	140,000	200,000	200,000	200,000	200,000
Total Operating Transfers	<u>1,049,258</u>	<u>332,352</u>	<u>192,181</u>	<u>192,181</u>	<u>255,164</u>	<u>256,267</u>	<u>257,392</u>	<u>258,540</u>
Total Expenditures and Operating Transfers	<u>4,526,192</u>	<u>3,877,876</u>	<u>3,919,002</u>	<u>3,991,304</u>	<u>4,093,126</u>	<u>4,260,199</u>	<u>4,435,073</u>	<u>4,618,129</u>
Net Results From Operations	(482,653)	167,439	186,583	(86,915)	135,623	(48,118)	(256,564)	(473,508)
Projected Lapse (2.5%)	-	-	93,171	94,978	95,949	100,098	104,442	108,990
Change in Fund Balance	(482,653)	167,439	279,754	8,063	231,572	51,980	(152,122)	(364,518)
Beginning Fund Balance	4,124,812	3,642,159	3,568,677	3,809,598	3,817,661	4,049,233	4,101,213	3,949,091
Ending Fund Balance	<u>\$ 3,642,159</u>	<u>\$ 3,809,598</u>	<u>\$ 3,848,431</u>	<u>\$ 3,817,661</u>	<u>\$ 4,049,233</u>	<u>\$ 4,101,213</u>	<u>\$ 3,949,091</u>	<u>\$ 3,584,573</u>

Nikiski Fire Service Area Revenues and Expenditures



Nisiski Fire Service Area Unreserved Fund Balance



Fund	206	Department Function
Dept:	51110	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, 15 On-Calls, 10 volunteers, 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 2012 Accomplishments:

- Administration
- Replaced two aging 29 year old tanker/pumpers.
 - Received a \$150,000 State of Alaska Grant for Apparatus.
 - Received a \$15,000 training grant from ConocoPhillips.
- 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.

FY2013 New Initiatives:

- Scheduled ISO visit for the community with the intent of improving the insurance class-7 rating, based on new facility and apparatus upgrades over the last few years. This should result in savings to the service area residents in fire insurance premiums.
- Replace aging 30 year old ladder truck that is used to provide fire protection to the industrial, commercial, and residential occupancies throughout the Fire Service Area.
- Remodel Station #1 bunkroom addressing life safety concerns, and providing 3 separate sleeping rooms for privacy issues.

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 training standards

Measures:

EMS & Fire Certification Levels for FTE & On-Calls	Benchmark	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Projected
Paramedic II	15	9	11	11	13
Paramedic I	5	9	2	4	4
Emergency Medical Technician 3 / ACLS	10	10	8	10	9
Emergency Medical Technician 2	5	5	9	2	2
Emergency Medical Technician 1	5	8	3	4	5
Emergency Trauma Technician	10	10	8	5	10
Alaska Fire Officer I	15	2	2	7	10
Engineer	15	5	5	9	12
Alaska Firefighter II	30	5	18	24	30
Alaska Firefighter I	10	20	14	6	6
Dive Rescue Technician	11	7	6	5	8
Confined Space Rescue Technician	18	14	16	18	18

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	Benchmark (Minutes)	Response Count	Response Time Average	Response Time % in Range
Fire Response from Station #1	10	12	6	100%
Fire Response from Station #2	10	11	7	78%
EMS or Rescue from Station #1	10	227	6	86%
EMS or Rescue from Station #2	10	234	5	87%
Hazardous Conditions Response from Station #1	10	53	5	96%
Hazardous Conditions Response from Station #2	10	72	5	93%
Service Call from Station #1	10	31	6	88%
Service Call from Station #2	10	63	5	85%
Good Intent Call From Station #1	10	20	6	77%
Good Intent from Station #2	10	25	7	73%
False Alarm Response from Station #1	10	14	6	100%
False Alarm Response from Station #2	10	15	6	86%
Explosion, Over Pressure, Rupture Station #2	10	1	7	100%

Department Statistics

Call Volume Per Calendar Year	CY 2009 Actual	CY 2010 Actual	CY 2011 Actual	CY 2012 Projected
Fire (Buildings, Automobiles, Forest)	49	36	30	33
Emergency Medical Services & Rescue	634	532	546	595
Explosions & Ruptures	2	0	1	2
Hazardous Conditions (Gas, CO, Electrical)	15	51	132	100
Service Calls (Public, Smoke Odor, Standby)	98	220	114	124
Good Intent Call (cancelled Call, Nothing Found)	50	57	69	75
False Alarm (Fire Alarm Malfunctions)	17	28	32	35
Other	5	5	2	5
Total Call Volume	850	929	927	969
Annual Fire Lose	\$440,000	\$471,575	\$181,210	\$350,000

Commentary

The Nikiski Fire Service Area continues to maintain a high level of emergency services for the community.

The members of the department have received the highest level of training in fire protection and emergency medical services.

The department's main goal is to provide the best level of professional emergency services, and to "always be ready".

**Kenai Peninsula Borough
Budget Detail**

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 1,242,591	\$ 1,226,886	\$ 1,325,480	\$ 1,325,480	1,384,511	\$ 59,031	4.45%
40111 Special Pay	8,494	12,757	16,575	16,575	16,575	-	0.00%
40120 Temporary Wages	73,913	94,320	94,984	94,984	99,461	4,477	4.71%
40130 Overtime Wages	208,018	213,222	208,993	208,993	197,533	(11,460)	-5.48%
40130 Overtime Stand-by Wages	51,156	52,893	50,964	50,964	53,309	2,345	4.60%
40131 FLSA Overtime Wages	40,146	43,073	43,642	43,642	46,079	2,437	5.58%
40210 FICA	137,518	135,219	152,368	152,368	158,888	6,520	4.28%
40221 PERS	446,082	484,738	366,271	366,271	379,608	13,337	3.64%
40321 Health Insurance	352,002	317,493	340,000	397,302	392,642	(4,660)	-1.17%
40322 Life Insurance	2,044	2,075	3,300	3,300	3,456	156	4.73%
40410 Leave	207,490	206,885	219,183	219,183	239,163	19,980	9.12%
40511 Other Benefits	596	4,595	4,237	4,237	2,449	(1,788)	-42.20%
Total: Personnel	2,770,050	2,794,156	2,825,997	2,883,299	2,973,674	90,375	3.13%
Supplies							
42110 Office Supplies	3,407	4,151	4,800	3,450	4,500	1,050	30.43%
42120 Computer Software	1,405	10,138	3,500	1,667	2,500	833	49.97%
42210 Operating Supplies	16,274	28,251	20,653	25,653	20,653	(5,000)	-19.49%
42220 Medical Supplies	36,407	34,593	45,000	42,900	45,000	2,100	4.90%
42222 Fire Prevention Supplies	4,887	4,272	4,500	6,244	4,000	(2,244)	-35.94%
42230 Fuel, Oils and Lubricants	38,184	39,719	49,500	54,656	52,800	(1,856)	-3.40%
42250 Uniforms	15,342	8,508	15,000	18,833	15,000	(3,833)	-20.35%
42263 Training Supplies	-	44	3,000	3,350	3,000	(350)	-10.45%
42310 Repair/Maintenance Supplies	2,422	6,220	9,000	4,100	8,500	4,400	107.32%
42360 Motor Vehicle Repair Supplies	23,328	18,507	29,500	27,000	29,000	2,000	7.41%
42410 Small Tools & Equipment	2,143	6,605	8,500	5,100	8,000	2,900	56.86%
42424 Safety Supplies	598	1,012	1,400	1,400	1,400	-	0.00%
Total: Supplies	144,397	162,020	194,353	194,353	194,353	-	0.00%
Services							
43011 Contractual Services	112,314	129,874	150,983	146,483	161,075	14,592	9.96%
43014 Physical Examinations	16,807	7,888	27,000	27,000	25,000	(2,000)	-7.41%
43015 Water/Air Sample Test	306	-	600	600	1,400	800	133.33%
43019 Software Licensing	1,266	-	5,975	5,975	5,500	(475)	-7.95%
43110 Communications	12,501	12,498	16,116	16,116	14,124	(1,992)	-12.36%
43140 Postage	118	180	550	550	550	-	0.00%
43210 Transportation/Subsistence	23,994	25,058	21,000	36,000	21,000	(15,000)	-41.67%
43250 Freight and Express	1,272	773	1,500	2,250	2,000	(250)	-11.11%
43260 Training	6,153	4,436	18,000	10,500	18,000	7,500	71.43%
43310 Advertising	1,405	1,480	2,500	2,500	1,400	(1,100)	-44.00%
43410 Printing	650	397	1,500	1,500	1,376	(124)	-8.27%
43510 Insurance Premium	140,287	136,910	178,237	178,237	138,210	(40,027)	-22.46%
43600 Project Management	-	2,145	-	-	-	-	-
43610 Utilities	68,709	134,566	122,910	112,910	125,000	12,090	10.71%
43720 Equipment Maintenance	5,390	4,290	7,500	11,500	7,000	(4,500)	-39.13%
43750 Vehicle Maintenance	1,401	9,554	7,500	9,300	9,000	(300)	-3.23%
43780 Buildings/Grounds Maintenance	800	2,499	8,000	10,500	10,000	(500)	-4.76%
43810 Rents and Operating Leases	19,635	14,681	14,100	8,050	10,100	2,050	25.47%
43920 Dues and Subscriptions	2,534	803	3,000	5,000	3,000	(2,000)	-40.00%
Total: Services	415,542	488,032	586,971	584,971	553,735	(31,236)	-5.34%

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48310 Vehicles	-	-	-	6,700	7,000	300	4.48%
48514 Fire Fighting/Rescue Equipment	28,917	12,052	15,000	12,400	10,000	(2,400)	-19.35%
48515 Medical Equipment	-	7,965	-	-	-	-	-
48710 Minor Office Equipment	6,361	17,992	5,000	14,100	5,000	(9,100)	-64.54%
48720 Minor Office Furniture	1,180	503	5,000	2,000	4,500	2,500	125.00%
48730 Minor Communication Equipment	16,902	6,861	14,000	31,000	10,000	(21,000)	-67.74%
48740 Minor Machines & Equipment	19,280	2,160	6,000	7,500	5,000	(2,500)	-33.33%
48750 Minor Medical Equipment	9,047	5,274	8,000	3,000	9,700	6,700	223.33%
48755 Minor Recreation Equipment	6,790	9,465	6,500	6,500	5,000	(1,500)	-23.08%
48760 Minor Fire Fighting Equipment	58,086	39,044	60,000	53,300	60,000	6,700	12.57%
Total: Capital Outlay	146,563	101,316	119,500	136,500	116,200	(20,300)	-14.87%
Transfers							
50100 Tfr General Fund	69,258	42,352	-	-	-	-	-
50264 Tfr 911 Communications	-	-	52,181	52,181	55,164	2,983	5.72%
50441 Tfr Nikiski Fire Capital Project Fund	980,000	290,000	140,000	140,000	200,000	60,000	42.86%
Total: Transfers	1,049,258	332,352	192,181	192,181	255,164	62,983	32.77%
Interdepartmental Charges							
61990 Admin Service Fee	382	-	-	-	-	-	-
Total: Interdepartmental Charges	382	-	-	-	-	-	-
Department Total	\$ 4,526,192	\$ 3,877,876	\$ 3,919,002	\$ 3,991,304	\$ 4,093,126	\$ 101,822	2.55%

Line-Item Explanations

40110 Regular Wages. Staff includes: 20 FTE's; 1 - Chief, 1 - Asst. Chief, 2 - Senior Captains, 2 - Captains, 5 - Engineers, 1 - Battalion Chief, 6 - Firefighters 1 - Mechanic, 1 - Admin. Asst., 20 - On-Calls, 10 - Volunteers, 1 -Temp. Office Assistant.

Added: 1 Firefighter
Deleted: 1 Battalion Chief

40130 Overtime Wages. 3.5% decrease by assigning the Asst. Chief and Training Captain to work a 56-hour workweek to help cover shifts.

42230 Fuel, Oils and Lubricants. 6.6% increase for the increased cost of fuel, and for the anticipated 9% annual increase in emergency call volume each year.

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 (\$19,500), instructor contracts (\$5,000), maintenance fee for Fire and EMS software (\$2,000), CLIA fee (\$2,500), Zoll and Autopulse preventative maintenance (\$7,500), CPAP, IStat, and miscellaneous small contracts (\$18,575).

43610 Utilities. Anticipated increase in public utilities.

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

43780 Building / Ground Maintenance. Increase needed to cover new costs associated with water treatment chemicals needed for Fire Station #2.

43810 Rents and Operating. 28% savings for terminating Arctic Arches warehouse storage lease. Includes Page Hill radio site lease (\$6,400.)

48310 Vehicles. Scheduled replacement of pickup truck with plow for station 1.

48514 Firefighting/Rescue Equipment. Decrease in line item used for purchasing hydraulic rescue equipment, rams, and air bags used for auto extrication. and confined space rescue.

48710 Minor Office Equipment. Purchase laptop for EMS patient care and for mobile data terminals for apparatus used with the CAD system.

48720 Minor Office Furniture. To cover purchases of furniture in the training room at Station #1, office chairs, and kitchen table.

48730 Minor Communication Equipment. Decrease due to radios purchased during the radio narrow banding project, To purchase and replace mobile radios, handhelds and pagers. used for emergency response.

48750 Minor Medical Equipment. Increase due to additional equipment needed for higher medical call volume.

48740 Minor Machinery and Equipment. Air compressor (\$3,500) and a smoke machine (\$1,500).

48755 Minor Recreation Equipment. Purchase commercial grade weight machines for Fire Station #1. 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 322, 324 & 331

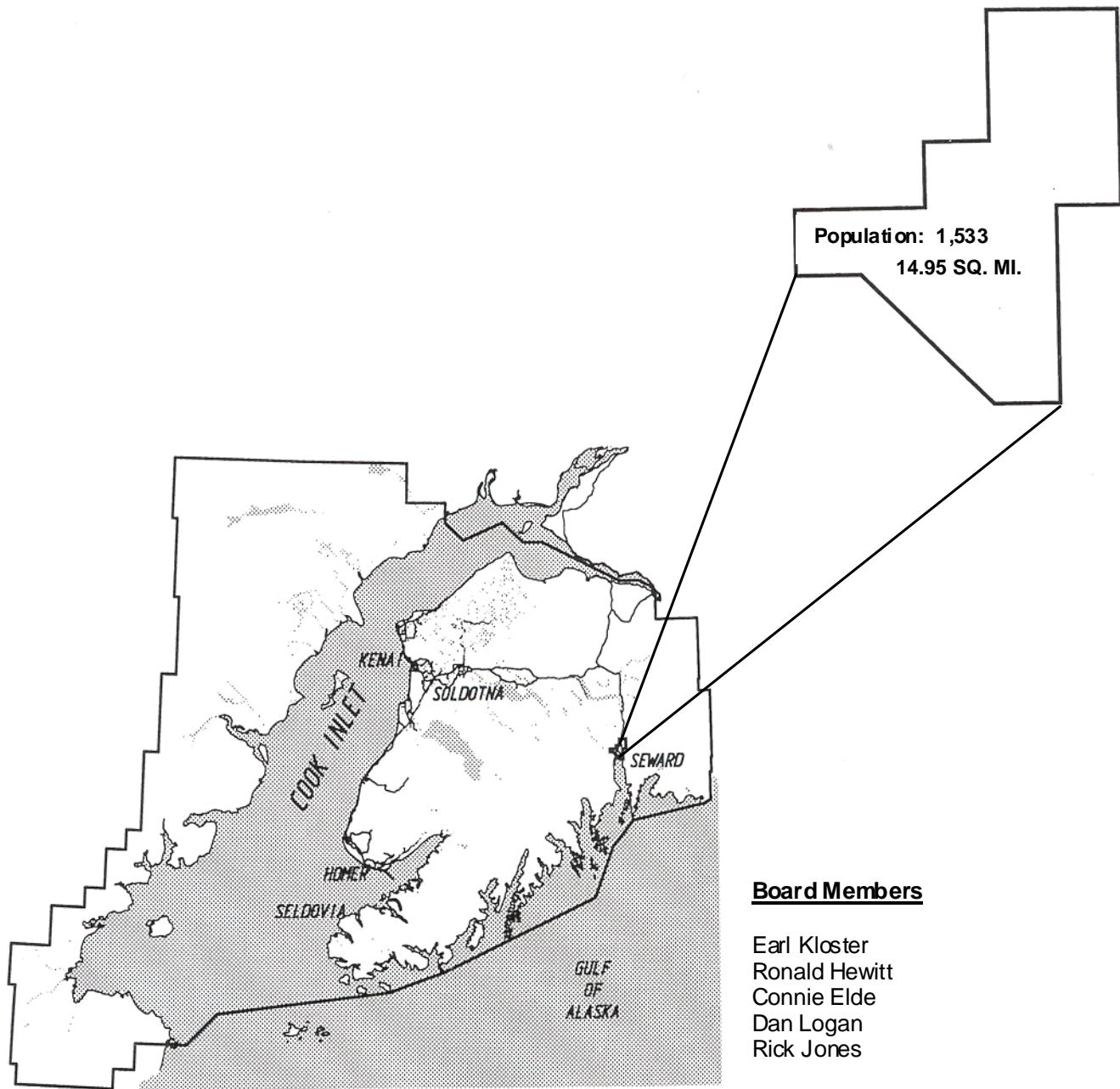
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Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two ¾ time permanent employee and 35 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.

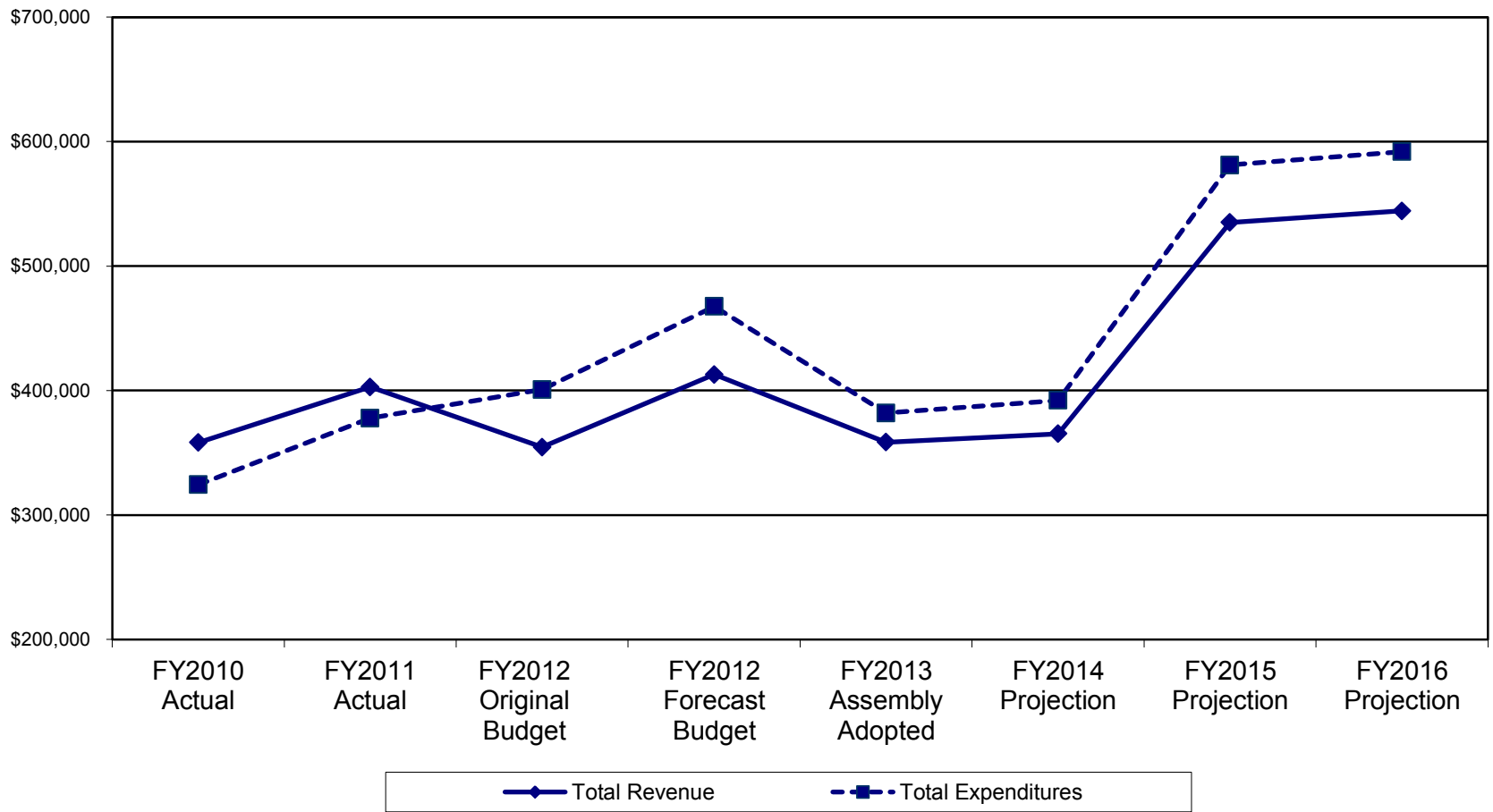
Revenue is raised through property tax and rescue services billing. The mill rate is 2.25 mills for fiscal year 2013.



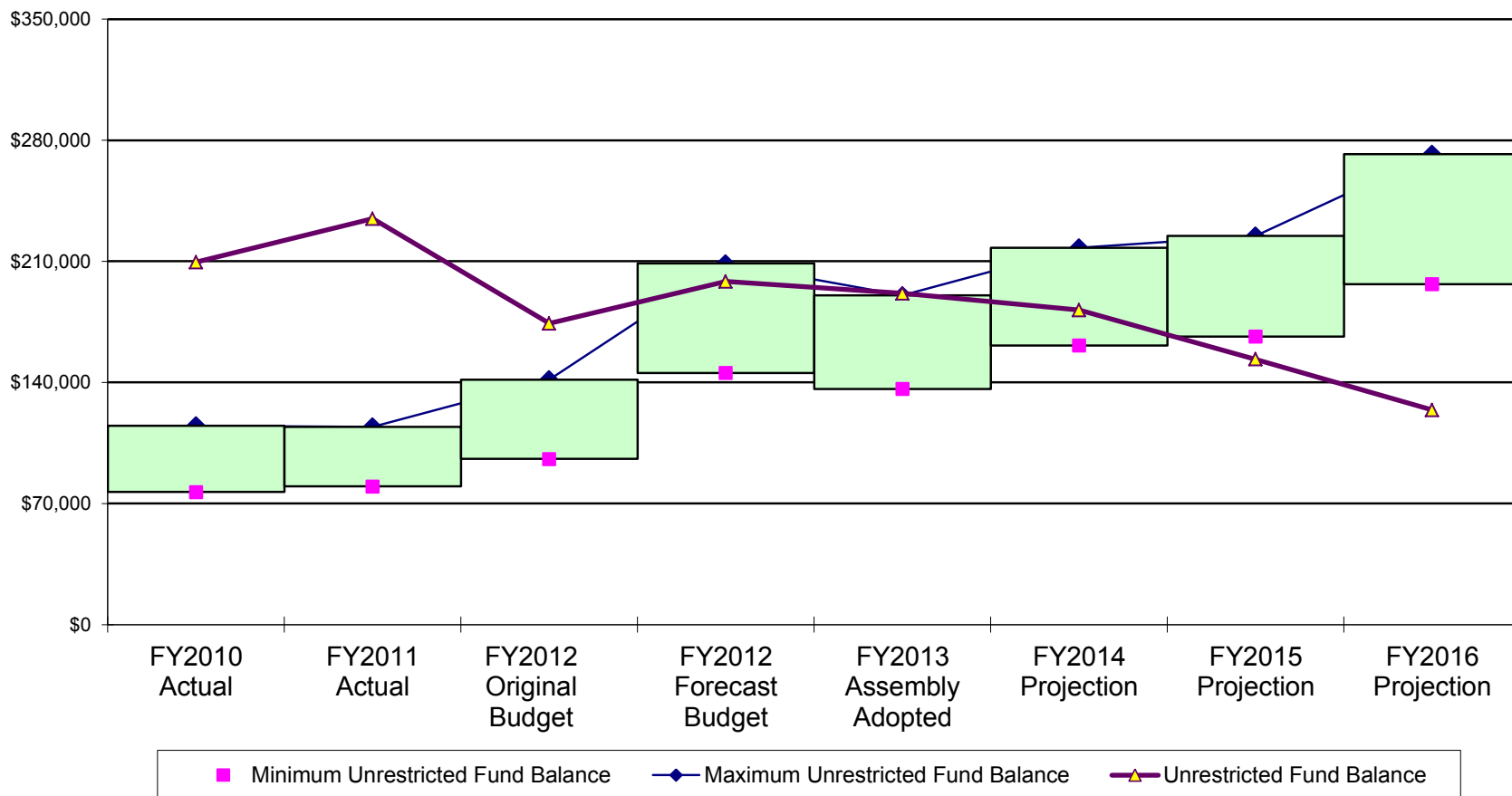
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	133,810	144,283	147,482	147,482	142,043	144,884	147,782	150,738
Personal	1,315	1,621	1,188	1,193	1,398	1,196	1,196	1,196
Oil & Gas (AS 43.56)	-	-	-	-	6,932	6,585	6,585	6,585
	<u>135,125</u>	<u>145,904</u>	<u>148,670</u>	<u>148,675</u>	<u>150,373</u>	<u>152,665</u>	<u>155,563</u>	<u>158,519</u>
Mill Rate	2.25	2.25	2.25	2.25	2.25	2.25	3.30	3.30
Revenues:								
Property Taxes								
Real	\$ 305,313	\$ 324,327	\$ 331,835	\$ 331,835	\$ 319,597	\$ 325,989	\$ 487,681	\$ 497,435
Personal	4,452	5,177	2,620	2,631	3,083	2,637	3,868	3,868
Oil & Gas (AS 43.56)	-	-	-	-	15,597	14,816	21,731	21,731
Interest	1,453	2,010	809	809	825	842	859	876
Flat Tax	1,821	1,743	1,463	1,452	1,481	1,511	1,541	1,572
Motor Vehicle Tax	13,241	13,438	13,175	13,175	13,439	13,708	13,982	14,262
Total Property Taxes	<u>326,280</u>	<u>346,695</u>	<u>349,902</u>	<u>349,902</u>	<u>354,022</u>	<u>359,503</u>	<u>529,662</u>	<u>539,744</u>
Federal Revenue	20,107	47,091	-	58,406	-	-	-	-
State Revenue	5,207	4,260	-	-	-	-	-	-
Interest Earnings	6,474	4,742	4,619	4,619	4,514	5,744	5,453	4,601
Other Revenue	105	-	-	-	-	-	-	-
Total Revenues	<u>358,173</u>	<u>402,788</u>	<u>354,521</u>	<u>412,927</u>	<u>358,536</u>	<u>365,247</u>	<u>535,115</u>	<u>544,345</u>
Expenditures:								
Personnel	80,800	99,258	152,736	160,126	170,227	177,036	184,117	191,482
Supplies	20,405	23,917	21,000	24,960	23,000	23,460	23,929	24,408
Services	77,495	109,844	110,993	142,599	119,284	121,670	124,103	126,585
Capital Outlay	20,649	43,234	16,000	36,945	19,500	19,890	20,288	20,694
Interdepartmental Charges	-	1,514	-	2,946	-	-	-	-
Total Expenditures	<u>199,349</u>	<u>277,767</u>	<u>300,729</u>	<u>367,576</u>	<u>332,011</u>	<u>342,056</u>	<u>352,437</u>	<u>363,169</u>
Operating Transfers To:								
Debt Service Fund	-	-	-	-	-	-	103,692	103,692
Capital Projects Fund	125,000	100,000	100,000	100,000	50,000	50,000	125,000	125,000
Total Operating Transfers	<u>125,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>228,692</u>	<u>228,692</u>
Total Expenditures and Operating Transfers	<u>324,349</u>	<u>377,767</u>	<u>400,729</u>	<u>467,576</u>	<u>382,011</u>	<u>392,056</u>	<u>581,129</u>	<u>591,861</u>
Net Results From Operations	33,824	25,021	(46,208)	(54,649)	(23,475)	(26,809)	(46,014)	(47,516)
Projected Lapse (5%)	-	-	15,036	18,379	16,601	17,103	17,622	18,158
Change in Fund Balance	33,824	25,021	(31,172)	(36,270)	(6,874)	(9,706)	(28,392)	(29,358)
Beginning Fund Balance	175,777	209,601	205,298	234,622	198,352	191,478	181,772	153,380
Ending Fund Balance	<u>\$ 209,601</u>	<u>\$ 234,622</u>	<u>\$ 174,126</u>	<u>\$ 198,352</u>	<u>\$ 191,478</u>	<u>\$ 181,772</u>	<u>\$ 153,380</u>	<u>\$ 124,022</u>

Bear Creek Fire Service Area Revenue and Expenditures



Bear Creek Fire Service Area Unreserved Fund Balance



Fund: 207
Dept: 51210

Department Function
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 Volunteer Fire & EMS, Inc with 26 volunteers and Service Area Support Staff of one paid part-time Administrative Assistant and one part time training officer provide 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.
- Recruitment and training for Volunteers and the future of EMS and level of service within the area.
- 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.

FY2012 Accomplishments

Administration

- Hired Part time Training Officer.
- Improved training and documentation of training.
- Physicals completed with Assistance to Fire Fighters Grant.
- Improved compliance for volunteer membership with amount of training and responses required.
- FCC Narrow Banding Project Completed.
- SAFER grant for Recruitment and retention.
- Auto-Mutual Aid Agreement with Seward Fire Department.

Operations

- Emergency Trauma Tech course - 9 new, 3 renewals.
- Emergency Medical Tech – 3 renewals.
- Acquired an ambulance from CES.
- Two instructors Certified for Emergency Vehicle Operation Course.
- Acquired new pagers and radios for volunteers.

FY2013 New Initiatives:

- Acquiring funding for a new station
- Basic and Intermediate FF, leading to Firefighter I
- Haz- Mat Operations (required for FFI)
- Basic Life Support Certification from State of Alaska.
- Switch to a Length of Service Awards Program (LOSAP) for volunteers from paid meetings (\$7.50/mtg.).
- Upgrade phone systems and internet capabilities for improved communications with the KPB.

Performance Measures

Priority/Goal: Public Safety

Goal: Volunteer recruitment and retention

- Objective:** 1. Switch to a Length of Service Award Program for Volunteers instead of paid meetings.
 2. Advertising and poster ads for Volunteer Recruitment and Website Development.

Measures:

Membership Numbers	2010 Actual	2011 Actual	2012 Estimated	2013 Projected
Staffing History	.75	.75	1.50	1.50
Volunteer Firefighters	34	26	30	34

Priority/Goal: Public Safety

Goal: Fire Prevention Education

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

Measures:

	2010 Actual	2011 Actual	2012 Estimated	2013 Projected
Open Houses/Activities exposing General Public to Fire Prevention Education	3	3	4	5
In School visits for Fire Prevention Education	2	3	3	4
Smoke Detector Installation/Evaluation	0	0	5	10

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

Priority/Goal: Public Safety

Goal: Improved Response Times

Objective: 1. To provide the appropriate training to the Volunteers to increase the number of eligible drivers
 2. Increasing the number of available responders.

Measures:

Average Times	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
First responding unit from time of call to en route	6:00	5:38	5:30	5:30
Response time: from time of call to scene of incident – inside the Service Area	7:00	12:18	10:48	7:00
Response time: From time of call to scene of incident – Outside the Service Area (Mutual Aid)	15:00	17:00	12:19	11:30
Number of calls	111	132	132	149

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	2010 Actual	2011 Actual	2012 Estimated	2013 Projected
Volunteer First Responders	34	26	30	34
ETT – Certifications	11	17	12	28
EMT-1 Certifications	6	3	6	6
Exterior Firefighter/ FFI / FFII	21	17	25	30

Commentary
 The Fire Department operating budget has changed dramatically with the personnel changes that have taken place over the last year. With the hiring of the ¾ time position for Training Captain, we have seen a significant improvement in our record keeping. We have also established an increasing need for more volunteers and improvements to our training standards. Last year we saw an increase of call volume of nearly 10%. We are anticipating the same increase again this year.

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 27,576	\$ 49,132	\$ 78,158	\$ 78,158	85,235	\$ 7,077	9.05%
40120 Temporary Wages	25,702	9,466	9,700	14,700	17,200	2,500	17.01%
40210 FICA	4,245	4,708	7,654	7,654	8,827	1,173	15.33%
40221 PERS	8,435	15,569	17,883	17,883	19,507	1,624	9.08%
40321 Health Insurance	12,386	15,890	29,750	32,140	29,448	(2,692)	-8.38%
40322 Life Insurance	52	78	231	231	217	(14)	-6.06%
40410 Leave	2,392	4,182	9,072	9,072	9,505	433	4.77%
40511 Other Benefits	12	233	288	288	288	-	0.00%
Total: Personnel	80,800	99,258	152,736	160,126	170,227	10,101	6.31%
Supplies							
42110 Office Supplies	980	2,376	1,250	3,109	2,250	(859)	-27.63%
42120 Computer Software	250	60	250	250	250	-	0.00%
42210 Operating Supplies	1,404	2,291	1,500	1,200	1,500	300	25.00%
42220 Medical Supplies	912	1,727	1,000	1,531	2,000	469	30.63%
42222 Fire Prevention Supplies	1,064	815	1,000	1,815	1,000	(815)	-44.90%
42223 Fire Fighting Supplies	-	2,394	1,000	135	1,000	865	640.74%
42230 Fuel, Oils and Lubricants	4,321	5,924	5,500	8,969	7,500	(1,469)	-16.38%
42250 Uniforms	4,408	2,053	2,000	2,000	2,000	-	0.00%
42263 Training Supplies	663	1,533	1,000	3,911	1,000	(2,911)	-74.43%
42310 Repair/Maintenance Supplies	2,126	1,377	3,000	990	3,000	2,010	203.03%
42360 Motor Vehicle Repair Supplies	4,041	2,539	3,000	600	1,000	400	66.67%
42410 Small Tools & Equipment	236	798	500	450	500	50	11.11%
42424 Safety Supplies	-	30	-	-	-	-	-
Total: Supplies	20,405	23,917	21,000	24,960	23,000	(1,960)	-7.85%
Services							
43011 Contractual Services	10,652	25,497	11,500	15,030	7,096	(7,934)	-52.79%
43014 Physical Examinations	-	22,189	10,000	12,771	10,000	(2,771)	-21.70%
43019 Software Licensing	-	1,050	550	1,110	1,110	-	0.00%
43110 Communications	4,595	4,659	4,700	4,700	6,000	1,300	27.66%
43140 Postage	315	260	350	275	350	75	27.27%
43210 Transportation/Subsistence	14,776	6,007	12,405	10,265	14,088	3,823	37.24%
43250 Freight & Express	38	-	50	50	50	-	0.00%
43260 Training	5,330	6,564	6,400	2,199	9,850	7,651	347.93%
43310 Advertising	-	600	-	27,600	-	(27,600)	-100.00%
43410 Printing	-	90	-	500	-	(500)	-100.00%
43510 Insurance Premium	9,870	7,986	30,638	30,638	29,300	(1,338)	-4.37%
43610 Utilities	10,611	10,885	11,000	13,000	12,500	(500)	-3.85%
43720 Equipment Maintenance	7,841	3,827	4,000	5,344	4,000	(1,344)	-25.15%
43750 Vehicle Maintenance	4,645	12,834	14,000	10,902	18,000	7,098	65.11%
43780 Buildings/Ground Maintenance	8,014	6,550	5,000	7,545	6,000	(1,545)	-20.48%
43810 Rents & Operating Leases	58	70	-	107	125	18	16.82%
43920 Dues and Subscriptions	750	776	400	563	815	252	44.76%
Total: Services	77,495	109,844	110,993	142,599	119,284	(23,315)	-16.35%
Capital Outlay							
48311 Machinery & Equipment	-	-	-	10,884	-	(10,884)	-100.00%
48513 Recreational Equipment	-	-	-	3,717	-	(3,717)	-100.00%
48514 Firefighting/Rescue Equipment	16,430	16,355	6,000	3,522	10,000	6,478	183.93%
48710 Minor Office Equipment	-	1,330	1,500	1,435	3,500	2,065	143.90%
48720 Minor Office Furniture	-	1,090	-	-	-	-	-
48730 Minor Communication Equipment	1,727	8,219	8,500	8,565	5,000	(3,565)	-41.62%
48740 Minor Machines & Equipment	-	792	-	-	1,000	1,000	-
48760 Minor Fire Fighting Equipment	2,492	15,448	-	8,822	-	(8,822)	-100.00%
Total: Capital Outlay	20,649	43,234	16,000	36,945	19,500	(17,445)	-47.22%
Transfers							
50442 Bear Creek Capital Projects	125,000	100,000	100,000	100,000	50,000	(50,000)	-50.00%
Total: Transfers	125,000	100,000	100,000	100,000	50,000	(50,000)	-50.00%

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	-	1,514	-	2,946	-	(2,946)	-100.00%
Total: Interdepartmental Charges	-	1,514	-	2,946	-	(2,946)	-100.00%
Department Total	\$ 324,349	\$ 377,767	\$ 400,729	\$ 467,576	\$ 382,011	\$ (85,565)	-18.30%

Line-Item Explanations

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

42110 Office Supplies. Increased for additional supplies needed for training courses being offered throughout the year.

42220 Medical Supplies. Increased in anticipation of a higher call volume of medical calls.

42230 Fuel, Oils and Lubricants. Cover the cost of fuel increase.

42360 Motor Vehicle Repair Supplies. Decreased to add to Motor Vehicle Maintenance.

43011 Contractual Services. Energy audit (\$1,596), medical director services (\$5,282) and miscellaneous services (\$218). Decrease due to completion of the Narrowbanding project in FY2012.

43019 Software Licensing. Increased to add an additional user to FH Software, initial purchase price is more than the annual fee will be for future years.

43110 Communications. Improved phone /internet systems, linking BCFSa to KPB through phone connection.

43610 Utilities. Cost of fuel and electric increase.

43750 Vehicle Maintenance. Exchanged/Increased from Vehicle Repair Supplies. Increase due to aging of apparatus.

43780 Buildings/Ground Maintenance. Increased for snow removal, to mitigate parking issues.

43920 Dues and Subscriptions. Group memberships and apparatus registrations.

48514 Firefighting/Rescue Equipment. Purchase two sets of firefighter turnouts.

48710 Minor Office Equipment. Replace office scanner and lap top for Fire Chief.

48730 Minor Communication Equipment. One new portable radio for emergency responders.

48740 Minor Machines and Equipment. Purchase snow blower for additional grounds maintenance.

For capital projects information of this department - See the Capital Projects section - Pages 322 & 332

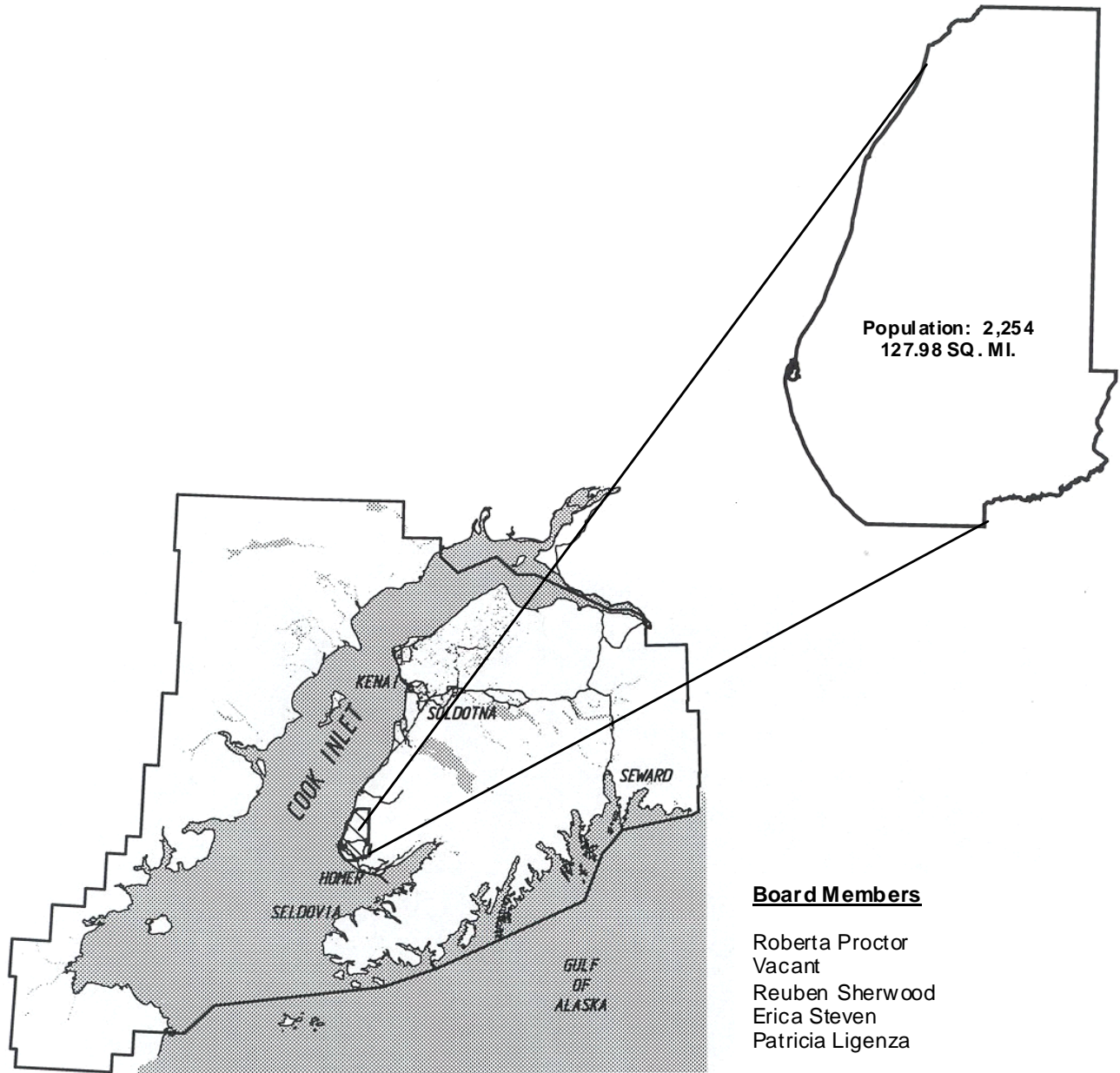
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Anchor Point Fire and Emergency Medical Service Area

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 37 volunteers. The service area is overseen by an elected five-member board, each serving three-year terms.

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

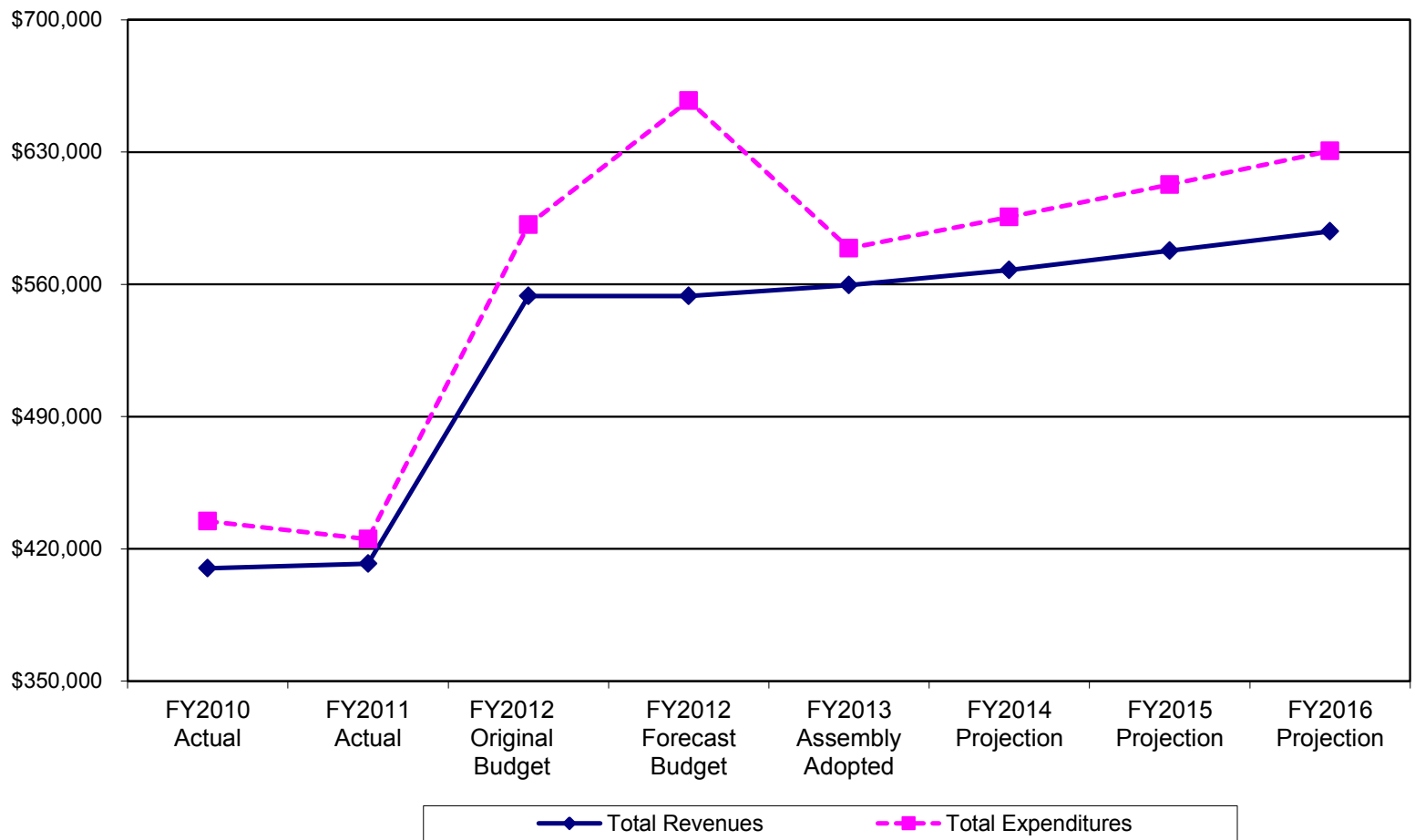
The major source of revenue is property tax. The mill rate is 2.25 mills for fiscal year 2013.



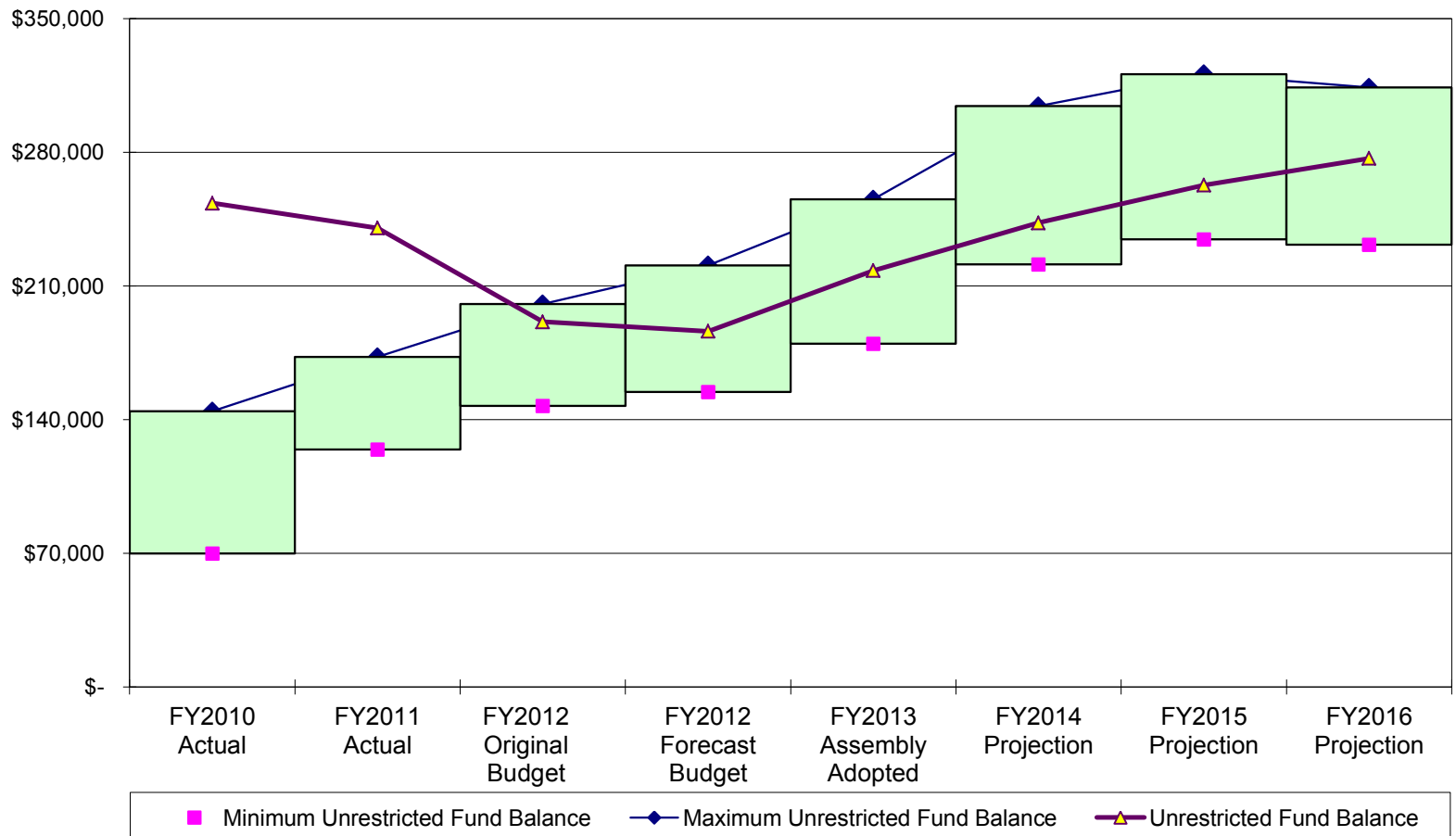
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	214,489	213,146	213,756	213,756	204,921	209,019	213,199	217,463
Personal	1,988	2,348	2,618	2,625	15,934	15,934	15,934	15,934
Oil & Gas (AS 43.56)	12,589	12,306	22,153	22,153	18,395	17,475	17,475	17,475
	<u>229,066</u>	<u>227,800</u>	<u>238,527</u>	<u>238,534</u>	<u>239,250</u>	<u>242,428</u>	<u>246,608</u>	<u>250,872</u>
Mill Rate	1.60	1.60	2.25	2.25	2.25	2.25	2.25	2.25
Revenues:								
Property Taxes								
Real	\$ 343,443	\$ 339,481	\$ 480,951	\$ 480,951	\$ 461,072	\$ 470,293	\$ 479,698	\$ 489,292
Personal	3,121	3,738	5,773	5,773	35,134	35,134	35,134	35,134
Oil & Gas (AS 43.56)	21,054	42,263	49,844	49,844	41,389	39,319	39,319	39,319
Interest	1,836	6,049	1,873	1,873	6,170	6,201	6,232	6,263
Flat Tax	2,515	2,670	2,000	2,000	2,000	2,010	2,020	2,030
Motor Vehicle Tax	7,662	7,440	8,000	8,000	8,000	8,040	8,080	8,120
Total Property Taxes	<u>379,631</u>	<u>401,641</u>	<u>548,441</u>	<u>548,441</u>	<u>553,765</u>	<u>560,997</u>	<u>570,483</u>	<u>580,158</u>
State Revenues	20,596	3,949	-	-	-	-	-	-
Interest Earnings	9,548	5,755	5,394	5,394	5,798	6,544	7,293	7,885
Other Revenue	15	880	-	-	-	-	-	-
Total Revenues	<u>409,790</u>	<u>412,225</u>	<u>553,835</u>	<u>553,835</u>	<u>559,563</u>	<u>567,541</u>	<u>577,776</u>	<u>588,043</u>
Expenditures:								
Personnel	127,550	138,839	284,479	286,984	313,928	326,485	339,544	353,126
Supplies	28,076	41,767	40,400	53,600	42,500	43,350	44,217	45,101
Services	111,828	126,325	145,174	171,874	139,165	141,948	144,787	147,683
Capital Outlay	17,134	18,292	21,500	44,700	18,500	18,870	19,247	19,632
Total Expenditures	<u>284,588</u>	<u>325,223</u>	<u>491,553</u>	<u>557,158</u>	<u>514,093</u>	<u>530,653</u>	<u>547,795</u>	<u>565,542</u>
Operating Transfers To:								
Capital Projects Fund	150,000	100,000	100,000	100,000	65,000	65,000	65,000	65,000
Total Operating Transfers	<u>150,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
Total Expenditures and Operating Transfers	<u>434,588</u>	<u>425,223</u>	<u>591,553</u>	<u>657,158</u>	<u>579,093</u>	<u>595,653</u>	<u>612,795</u>	<u>630,542</u>
Net Results From Operations	(24,798)	(12,998)	(37,718)	(103,323)	(19,530)	(28,112)	(35,019)	(42,499)
Projected Lapse (10%)	-	-	49,155	49,155	51,409	53,065	54,780	56,554
Change in Fund Balance	(24,798)	(12,998)	11,437	(54,168)	31,879	24,953	19,761	14,055
Beginning Fund Balance	278,220	253,422	179,804	240,424	186,256	218,135	243,088	262,849
Ending Fund Balance	<u>\$ 253,422</u>	<u>\$ 240,424</u>	<u>\$ 191,241</u>	<u>\$ 186,256</u>	<u>\$ 218,135</u>	<u>\$ 243,088</u>	<u>\$ 262,849</u>	<u>\$ 276,904</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.

FY2012 Accomplishments

Administration

- Completion of ISO audit with the return of improved scores.
- Implementation of multiple NFPA policies and procedures.
- Filled two full time positions (Chief and Deputy Chief).

Operations

- Offered and completed training in ETT, EMT-I, EMT-III, ACLS, FF-I and multiple CPR/ First Aid classes.
- Moved EMS to electronic documenting.

FY2013 New Initiatives:

- Attract and train new volunteers

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	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Projected
EMS	23	21	17	25
Fire	17	20	12	24
Dispatch	7	7	5	6

Training	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Projected
EMS Training meetings/ classes	69	58	58	65
Fire Training meetings/ classes	28	19	31	35
Total Training Hours	373.5	375	302	400

Call Volume Vs. Responder Average	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Projected
Total Fire Calls	55	49	55	60
Fire Responder Average	8	8	6	10
Total EMS Calls	142	188	180	190
EMS Responder Average	4	4	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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 58,263	\$ 52,582	\$ 150,132	\$ 118,632	\$ 166,067	\$ 47,435	39.98%
40120 Temporary Wages	20,333	45,465	25,000	50,200	30,000	(20,200)	-40.24%
40130 Overtime Wages	-	341	-	1,800	-	(1,800)	-100.00%
40210 FICA	6,532	7,882	15,004	15,004	16,254	1,250	8.33%
40221 PERS	16,707	14,433	33,817	33,817	36,786	2,969	8.78%
40321 Health Insurance	17,207	13,003	42,500	49,505	49,080	(425)	-0.86%
40322 Life Insurance	94	82	386	386	407	21	5.44%
40410 Leave	7,578	4,930	17,424	17,424	15,262	(2,162)	-12.41%
40511 Other Benefits	836	121	216	216	72	(144)	-66.67%
Total: Personnel	127,550	138,839	284,479	286,984	313,928	26,944	9.39%
Supplies							
42110 Office Supplies	795	1,121	750	1,750	1,000	(750)	-42.86%
42120 Computer Software	-	2,090	500	500	500	-	0.00%
42210 Operating Supplies	5,634	3,204	5,500	5,500	5,500	-	0.00%
42220 Medical Supplies	4,301	3,192	5,500	6,450	6,500	50	0.78%
42221 Para Rescue Supplies	-	-	100	50	50	-	0.00%
42222 Fire Prevention Supplies	-	-	800	1,150	500	(650)	-56.52%
42230 Fuel, Oils and Lubricants	8,942	8,427	9,000	15,000	11,000	(4,000)	-26.67%
42250 Uniforms	950	1,341	2,500	1,700	1,500	(200)	-11.76%
42263 Training Supplies	2,493	8,333	3,000	2,650	3,000	350	13.21%
42310 Repair/Maintenance Supplies	662	1,082	2,000	2,000	2,000	-	0.00%
42360 Motor Vehicle Repair	3,402	12,093	10,000	14,300	10,000	(4,300)	-30.07%
42410 Small Tools	548	612	500	2,450	750	(1,700)	-69.39%
42424 Safety Supplies	349	272	250	100	200	100	100.00%
Total: Supplies	28,076	41,767	40,400	53,600	42,500	(11,100)	-20.71%
Services							
43011 Contractual Services	8,770	19,477	19,100	19,900	19,100	(800)	-4.02%
43014 Physical Examinations	3,794	9,998	10,000	10,000	10,000	-	0.00%
43110 Communications	3,947	4,347	3,500	6,000	6,000	-	0.00%
43140 Postage	408	193	500	500	500	-	0.00%
43210 Transport/Subsistence	6,983	3,220	5,000	6,900	6,502	(398)	-5.77%
43220 Car Allowance	-	-	-	1,605	3,600	1,995	124.30%
43260 Training	4,044	1,043	2,500	3,200	1,950	(1,250)	-39.06%
43310 Advertising	-	521	500	1,500	400	(1,100)	-73.33%
43410 Printing	25	44	50	50	50	-	0.00%
43510 Insurance Premium	46,240	45,259	54,424	54,424	39,913	(14,511)	-26.66%
43610 Utilities	24,062	33,184	29,700	34,700	29,700	(5,000)	-14.41%
43720 Equipment Maintenance	3,383	4,908	4,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	1,200	-	3,000	1,550	3,000	1,450	93.55%
43764 Snow Removal	-	-	2,000	1,600	2,000	400	25.00%
43780 Buildings/Grounds Maintenance	8,076	2,862	10,000	23,095	10,000	(13,095)	-56.70%
43810 Rents and Operating Leases	696	779	700	1,650	1,250	(400)	-24.24%
43920 Dues and Subscriptions	200	490	200	200	200	-	0.00%
Total: Services	111,828	126,325	145,174	171,874	139,165	(32,709)	-19.03%
Capital Outlay							
48710 Minor Office Equipment	-	-	250	4,150	250	(3,900)	-93.98%
48720 Minor Office Furniture	-	250	250	250	250	-	0.00%
48730 Minor Communication Equipment	3,467	3,780	5,000	1,000	2,000	1,000	100.00%
48740 Minor Machines & Equipment	-	-	2,000	2,000	5,000	3,000	150.00%
48750 Minor Medical Equipment	9,223	4,778	7,000	300	6,000	5,700	1900.00%
48760 Minor Firefighting/Rescue Equipment	4,444	9,484	7,000	37,000	5,000	(32,000)	-86.49%
Total: Capital Outlay	17,134	18,292	21,500	44,700	18,500	(26,200)	-58.61%
Transfers							
50444 Anchor Point Capital Projects	150,000	100,000	100,000	100,000	65,000	(35,000)	-35.00%
Total: Transfers	150,000	100,000	100,000	100,000	65,000	(35,000)	-35.00%

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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Department Total	\$ 434,588	\$ 425,223	\$ 591,553	\$ 657,158	\$ 579,093	(78,065) -11.88%

Line-Item Explanations

- | | |
|---|---|
| <p>40110 Regular Wages. Staff includes: 1 Chief, 1 Assistant Chief and a 1/2 time mechanic.</p> <p>40120 Temporary Wages. Increase based on stipend increase for volunteer responders.</p> <p>42220 Medical Supplies. Increased to cover anticipated increase in the cost of medications .</p> <p>42230 Fuels, Oils and Lubricants. Increase due to projected fuel price increase.</p> <p>42250 Uniforms. Decrease based on current need.</p> <p>43011 Contractual Services. Medical director stipend (\$5,000); EMS instructor fees (\$6,400); Firefighter instructor fees (\$6,000) and CPR instructor fees (\$300), Ladder Testing Fees (\$1,000); O2 Cylinder maintenance fees (\$400).</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>43210 Transportation/Subsistence. To cover attendance at the Alaska EMS Symposium in Anchorage; the Alaska Fire Fighters Association Conference and miscellaneous travel.</p> <p>43720 Equipment Maintenance. Increase due to cost of services (Lifepak 12's and photocopier).</p> <p>43810 Rents and Operating Leases. Increase based on addition of postal meter and Image Trend E-Documenting.</p> <p>48720 Minor Office Furniture. Purchase new office chairs.</p> <p>48730 Minor Communication Equipment. For purchase of hand held and base radio units.</p> <p>48740 Minor Machines & Equipment. For office computer upgrades</p> <p>48750 Minor Medical Equipment. Decreased to help supplement the cost of medical supplies.</p> <p>48760 Minor Fire Fighting Equipment. SCBA masks (\$2,500); Fire hose nozzles (\$2,500).</p> |
|---|---|

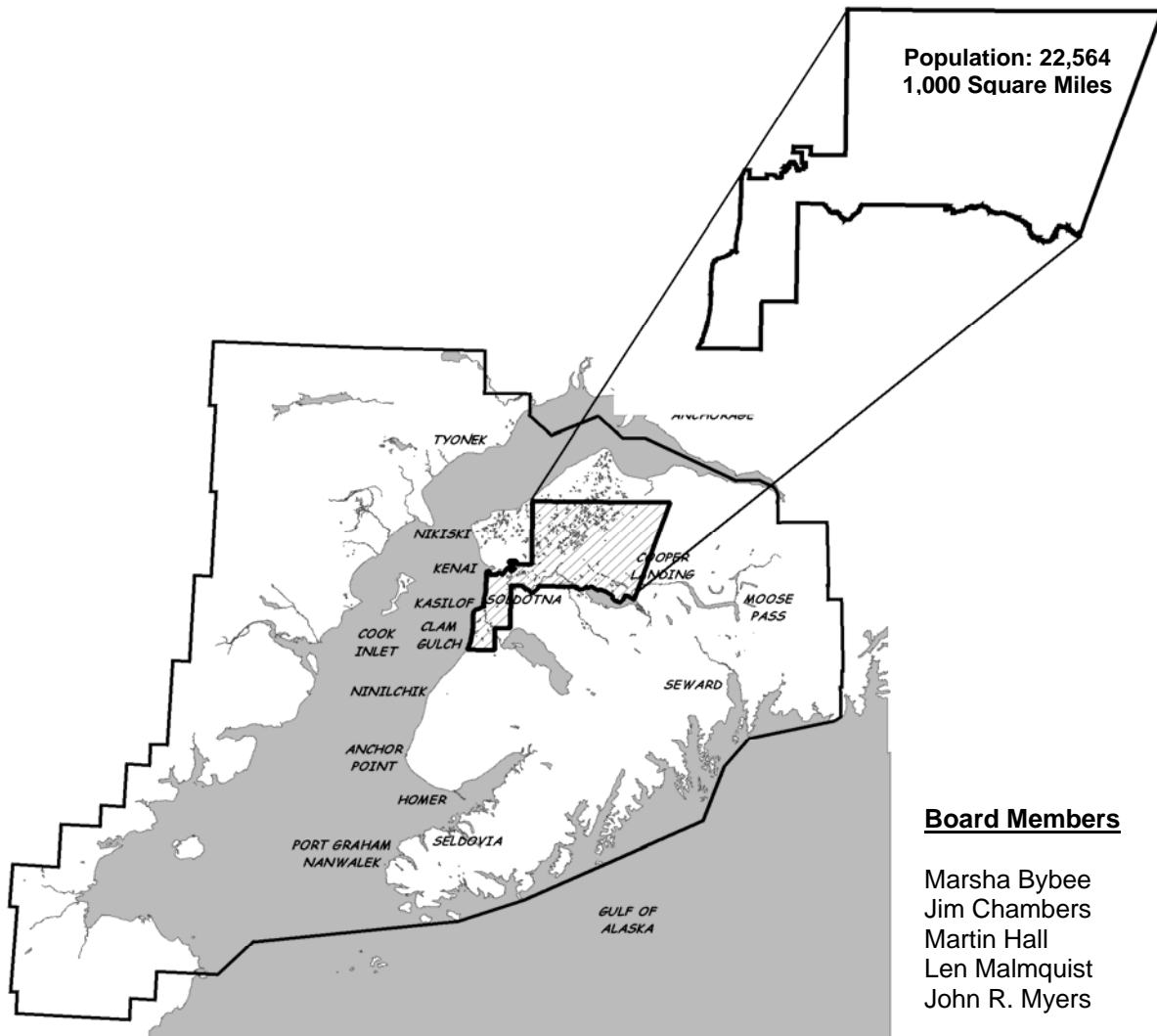
For capital projects information of this department - See the Capital Projects section - Pages 322, 324 & 333

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 28 on-call employees. There are six stations.

The mill levy for the service area is 2.65 for fiscal year 2013. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

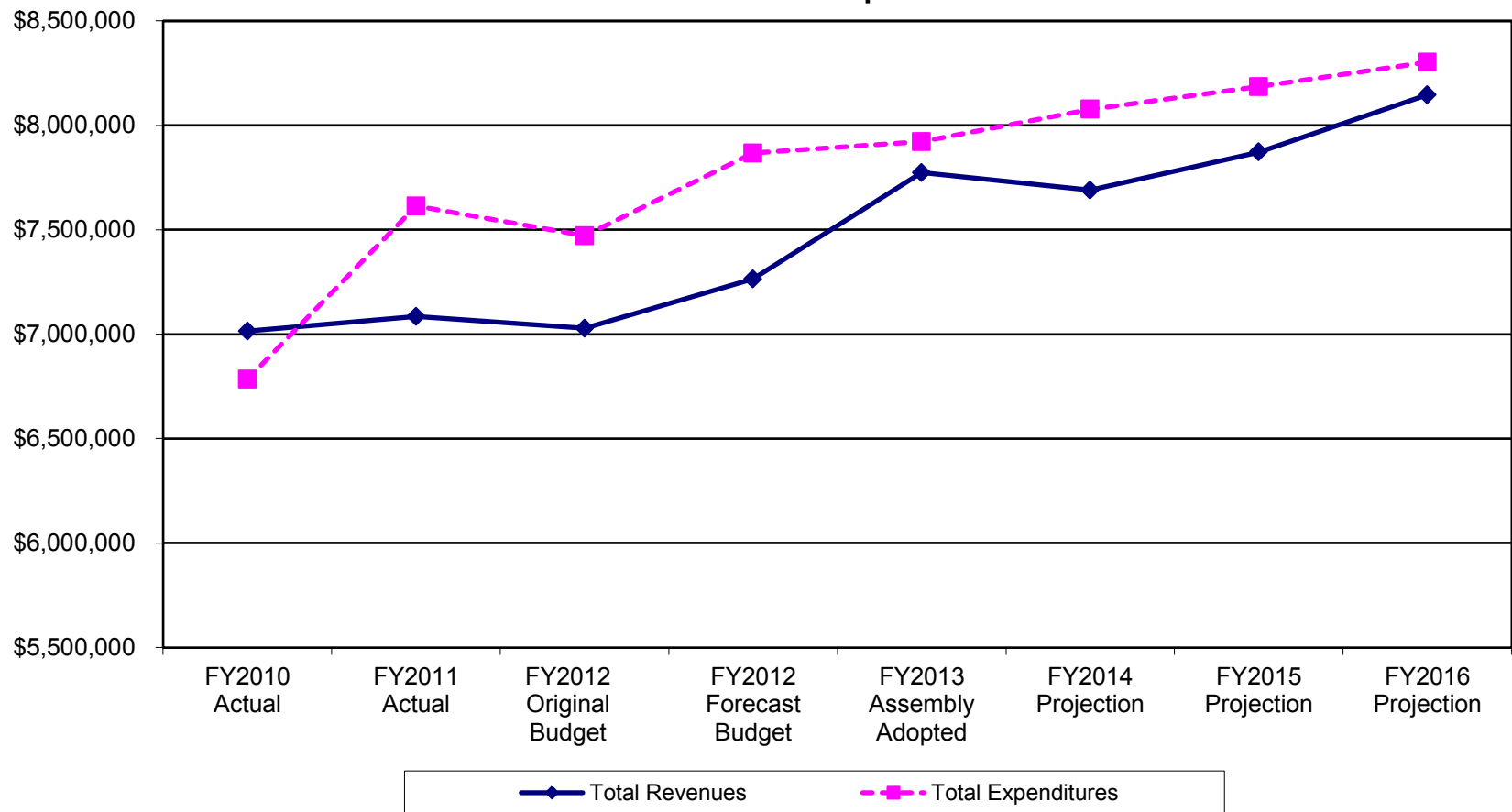
Marsha Bybee
Jim Chambers
Martin Hall
Len Malmquist
John R. Myers

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

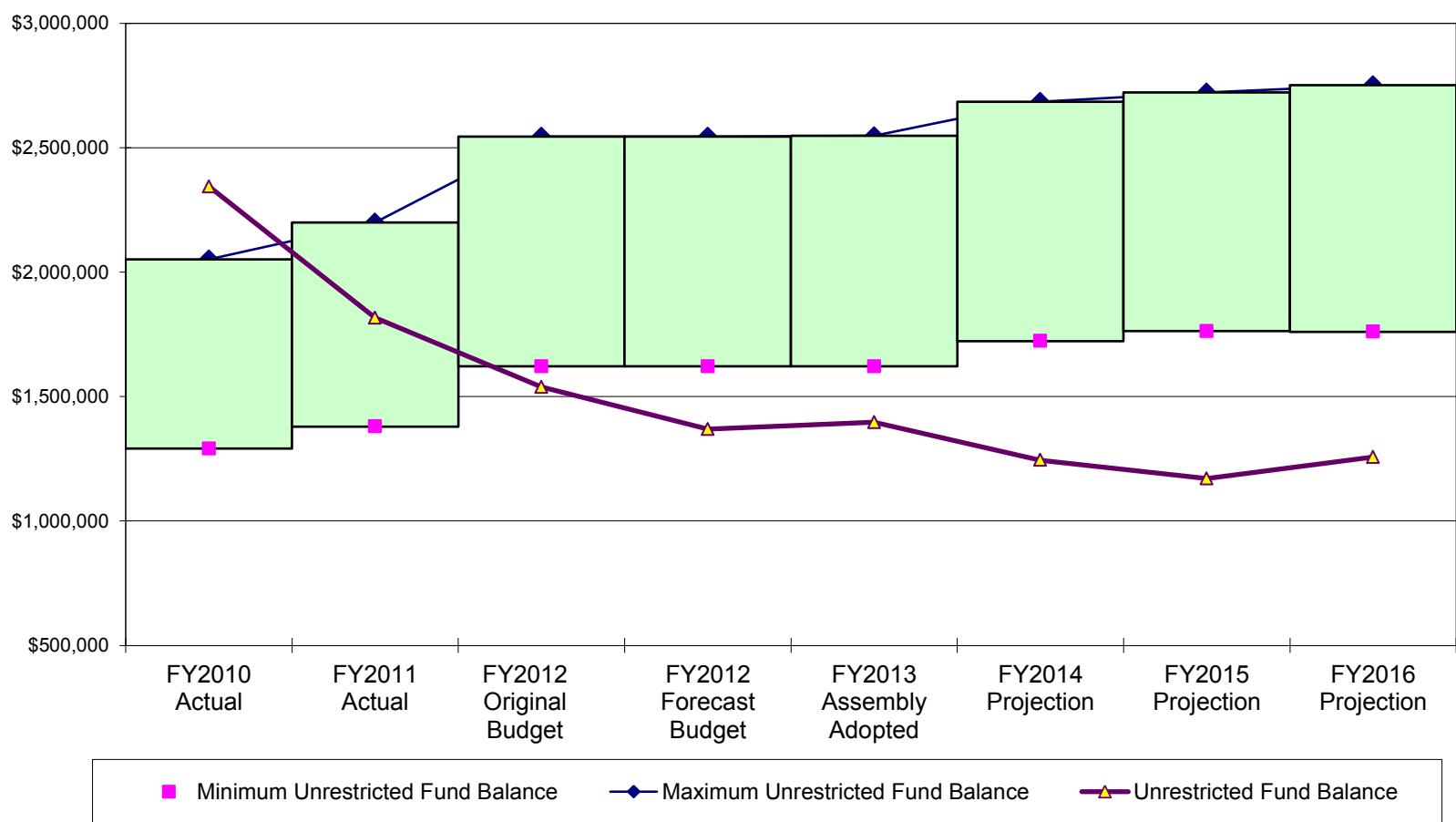
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	2,189,846	2,265,949	2,332,754	2,332,754	2,325,854	2,384,000	2,467,440	2,566,138
Personal	80,891	88,354	88,139	89,119	92,127	93,970	95,849	97,766
Oil & Gas (AS 43.56)	93,283	104,280	96,148	96,148	91,275	86,711	86,711	86,711
	<u>2,364,020</u>	<u>2,458,583</u>	<u>2,517,041</u>	<u>2,518,021</u>	<u>2,509,256</u>	<u>2,564,681</u>	<u>2,650,000</u>	<u>2,750,615</u>
Mill Rate	2.45	2.45	2.45	2.45	2.65	2.65	2.65	2.65
Revenues:								
Property Taxes								
Real	\$ 5,381,643	\$ 5,548,557	\$ 5,715,247	\$ 5,715,247	\$ 6,163,513	\$ 6,317,600	\$ 6,538,716	\$ 6,800,266
Personal	199,107	215,261	211,622	213,975	239,254	244,040	248,920	253,898
Oil & Gas (AS 43.56)	228,604	255,485	235,563	235,563	241,879	229,784	229,784	229,784
Interest	16,203	20,401	12,000	12,000	18,000	18,360	18,727	19,102
Flat Tax	37,473	41,498	34,000	34,000	38,500	39,270	40,055	40,856
Motor Vehicle Tax	119,435	128,158	108,000	108,000	120,000	120,000	130,000	130,000
Total Property Taxes	<u>5,982,465</u>	<u>6,209,360</u>	<u>6,316,432</u>	<u>6,318,785</u>	<u>6,821,146</u>	<u>6,969,054</u>	<u>7,206,202</u>	<u>7,473,906</u>
Federal Revenues	-	-	-	232,411	293,597	61,186	-	-
State Revenues	263,219	237,083	-	-	-	-	-	-
Interest Earnings	111,315	55,826	75,000	75,000	30,000	25,000	25,000	25,000
Other Revenue	641,227	562,589	619,634	619,634	619,634	625,830	632,088	638,409
Total Revenues	<u>6,998,226</u>	<u>7,064,858</u>	<u>7,011,066</u>	<u>7,245,830</u>	<u>7,764,377</u>	<u>7,681,070</u>	<u>7,863,290</u>	<u>8,137,315</u>
Operating Transfers From:								
Special Revenue Fund	16,779	20,741	17,967	17,967	8,716	8,270	8,714	8,933
Total Operating Transfers	<u>16,779</u>	<u>20,741</u>	<u>17,967</u>	<u>17,967</u>	<u>8,716</u>	<u>8,270</u>	<u>8,714</u>	<u>8,933</u>
Total Revenues and Operating Transfers	<u>7,015,005</u>	<u>7,085,599</u>	<u>7,029,033</u>	<u>7,263,797</u>	<u>7,773,093</u>	<u>7,689,340</u>	<u>7,872,004</u>	<u>8,146,248</u>
Expenditures:								
Personnel	4,552,822	4,904,373	5,022,180	5,347,601	5,658,096	5,884,420	5,962,297	6,043,289
Supplies	351,758	378,541	389,512	431,927	427,724	436,278	445,004	453,904
Services	665,079	646,466	749,114	731,567	764,049	779,330	794,917	810,815
Capital Outlay	203,322	142,982	100,150	138,595	150,998	154,018	157,098	164,953
Interdepartmental Charges	610	-	-	7,065	-	-	-	-
Total Expenditures	<u>5,773,591</u>	<u>6,072,362</u>	<u>6,260,956</u>	<u>6,656,755</u>	<u>7,000,867</u>	<u>7,254,046</u>	<u>7,359,316</u>	<u>7,472,961</u>
Operating Transfers To:								
General Fund	69,258	98,505	-	-	-	-	-	-
Special Revenue Fund	-	-	119,142	119,142	130,226	132,831	135,488	138,198
Capital Projects Fund	750,000	1,250,000	900,000	900,000	600,000	500,000	500,000	500,000
Debt Service Fund	192,478	192,077	191,378	191,378	190,378	190,128	190,728	191,128
Total Operating Transfers	<u>1,011,736</u>	<u>1,540,582</u>	<u>1,210,520</u>	<u>1,210,520</u>	<u>920,604</u>	<u>822,959</u>	<u>826,216</u>	<u>829,326</u>
Total Expenditures and Operating Transfers	<u>6,785,327</u>	<u>7,612,944</u>	<u>7,471,476</u>	<u>7,867,275</u>	<u>7,921,471</u>	<u>8,077,005</u>	<u>8,185,532</u>	<u>8,302,287</u>
Net Results From Operations	229,678	(527,345)	(442,443)	(603,478)	(148,378)	(387,665)	(313,528)	(156,039)
Projected Lapse	-	-	156,524	156,524	175,022	235,756	239,178	242,871
Change in fund balance	229,678	(527,345)	(285,919)	(446,954)	26,644	(151,909)	(74,350)	86,832
Beginning Fund Balance	2,114,514	2,344,192	1,824,195	1,816,847	1,369,893	1,396,537	1,244,628	1,170,278
Ending Fund Balance	<u>\$ 2,344,192</u>	<u>\$ 1,816,847</u>	<u>\$ 1,538,276</u>	<u>\$ 1,369,893</u>	<u>\$ 1,396,537</u>	<u>\$ 1,244,628</u>	<u>\$ 1,170,278</u>	<u>\$ 1,257,110</u>

Central Emergency Services Revenues and Expenditures



Central Emergency Services Unreserved Fund Balance



Fund 211
Dept: 51610

Department Function
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 two unmanned sub-stations.
- Staffing consists of 40 career, 2 support, and 28 on-call personnel.

Major Long Term Issues and Concerns:

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

FY 2012 Accomplishments:

Administration

- Received a FEMA SAFER grant for three career personnel for two years.
- Developed a comprehensive firefighter health and safety program to reduce firefighter injuries.

Operations

- All career personnel trained to Firefighter II level.
- Increased wildland firefighting effectiveness with the addition of two wildland engines.

FY2013 New Initiatives:

- Install mobile data terminals in 15 vehicles to receive dispatch information, maps and patient care reports.
- Remodel Station 4, K-Beach, kitchen and bathroom.
- Increase firefighter safety with the purchase of thermal imaging cameras.

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	FY2010 Actual	FY2011 Actual	FY2012 Projected	FY2013 Projected
Total Number of Fires	51	46	34	33
Property Value Loss from Fire	\$1,368,950	\$3,498,400	\$884,070	\$1,500,000
Property Value Saved from Fire	\$4,370,350	\$60,926,200	\$49,869,030	\$50,000,000
Percentage Saved from Fire	76.15%	94.57%	98.26%	97.00%

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	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Number of EMS Calls Responded to	1,555	1,573	1,625	1,700
Average Response Time	7:57	7:51	8:02	7:50
% of Calls Under 8 Minute Response Time	88%	92%	90%	90%

Fund: 211
Dept: 51610

Department Function
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	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Motor Vehicle Accidents	N/A	149	136	109	131
Search & Rescue	N/A	13	9	7	9
Water Rescue	N/A	7	11	9	9
% of Personnel in Compliance (including On-Call personnel)	95%	50%	68%	70%	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	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Number of School Age Children Taught (K-6 th grade)	1,937	2,656	2,683	2,700
Fire Station Tours	187	196	198	200
% of Juvenile Started Fires	0%	0%	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	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Intentional	8	2	1	1
Unintentional	38	31	24	18
Failure of Equipment or Heat Source	4	4	7	7
Under Investigation	0	4	4	5
Cause Undetermined	1	5	0	0
Public Presentations	8	11	12	15
% of unintentional Fires	74%	67%	66%	60%

Commentary

CES' budget includes the purchase of Mobile Data Terminals (MDT's) and Thermal Imaging Cameras. MDT's installed in ambulances, engines, and command vehicles receive "real time" dispatch information and downloads to the incident reporting program, and provides mapping to assist in a direct and rapid response. Thermal imaging cameras not only increases firefighter safety by allowing initial attack crews to locate the seat of the fire in a rapid and precise manner thereby reducing time in a structure and property damage as a result of misdirected hose streams, but also aid in the location of victims.

The current use of fund balance is not sustainable. In the out years, the Service Area will need to look at either reducing services or increasing revenues including a potential change in the mill rate.

**Kenai Peninsula Borough
Budget Detail**

**Fund 211 - Central Emergency Services
Department 51610**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,114,876	\$ 2,249,677	\$ 2,455,793	\$ 2,564,931	\$ 2,761,689	\$ 196,758	7.67%
40111 Special Pay	15,098	22,650	29,250	29,911	32,175	2,264	7.57%
40120 Temporary Wages	148,971	135,036	160,000	160,000	170,003	10,003	6.25%
40130 Overtime Wages	252,894	337,220	282,362	282,362	294,172	11,810	4.18%
40131 FLSA Overtime Wages	81,725	81,175	91,700	97,637	99,259	1,622	1.66%
40210 FICA	222,343	239,479	268,518	279,693	297,781	18,088	6.47%
40221 PERS	731,072	854,295	659,548	689,811	717,476	27,665	4.01%
40321 Health Insurance	628,238	602,165	654,500	803,739	824,547	20,808	2.59%
40322 Life Insurance	3,498	3,766	6,233	6,550	6,954	404	6.17%
40410 Leave	352,313	368,437	408,803	427,152	448,278	21,126	4.95%
40511 Other Benefits	1,794	10,473	5,473	5,815	5,762	(53)	-0.91%
Total: Personnel	4,552,822	4,904,373	5,022,180	5,347,601	5,658,096	310,495	5.81%
Supplies							
42110 Office Supplies	3,429	6,524	6,520	8,020	7,820	(200)	-2.49%
42120 Computer Software	2,760	1,800	1,620	2,280	2,150	(130)	-5.70%
42210 Operating Supplies	26,221	23,926	12,440	27,267	19,440	(7,827)	-28.71%
42220 Medical Supplies	83,755	92,382	95,550	90,680	95,550	4,870	5.37%
42222 Fire Prevention Supplies	15,465	12,931	14,600	12,760	14,600	1,840	14.42%
42223 Fire Fighting Supplies	4,272	8,815	9,000	4,583	9,000	4,417	96.38%
42230 Fuel, Oils and Lubricants	85,979	98,860	105,000	126,000	125,000	(1,000)	-0.79%
42250 Uniforms	28,516	28,828	27,888	26,173	29,688	3,515	13.43%
42263 Training Supplies	16,591	17,139	13,850	13,850	13,850	-	0.00%
42310 Repair/Maintenance Supplies	21,554	23,942	23,450	27,150	25,950	(1,200)	-4.42%
42360 Motor Vehicle Repair	41,083	36,273	42,398	58,398	49,700	(8,698)	-14.89%
42410 Small Tools & Equipment	19,362	23,937	35,120	32,690	30,000	(2,690)	-8.23%
42424 Safety Supplies	2,771	3,184	2,076	2,076	4,976	2,900	139.69%
Total: Supplies	351,758	378,541	389,512	431,927	427,724	(4,203)	-0.97%
Services							
43011 Contractual Services	163,268	154,380	165,839	153,839	178,815	24,976	16.24%
43014 Physical Examinations	36,083	32,723	58,840	40,840	58,840	18,000	44.07%
43019 Software Licensing	3,128	1,915	3,240	3,240	3,240	-	0.00%
43110 Communications	35,234	35,698	38,889	38,889	44,960	6,071	15.61%
43140 Postage	1,605	894	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	54,123	52,338	56,198	49,001	60,000	10,999	22.45%
43250 Freight and Express	472	1,183	1,000	1,000	1,000	-	0.00%
43260 Training	12,632	13,774	18,705	15,905	20,000	4,095	25.75%
43310 Advertising	251	521	2,250	950	2,250	1,300	136.84%
43410 Printing	395	90	515	515	515	-	0.00%
43510 Insurance Premium	192,543	184,917	213,398	213,398	169,647	(43,751)	-20.50%
43600 Project Management	-	390	-	-	-	-	-
43610 Utilities	95,420	110,475	102,156	120,856	126,906	6,050	5.01%
43720 Equipment Maintenance	16,381	26,053	30,130	34,130	37,080	2,950	8.64%
43750 Vehicles Maintenance	1,735	569	8,200	9,000	8,200	(800)	-8.89%
43780 Buildings/Grounds Maintenance	42,894	21,884	34,310	34,310	35,110	800	2.33%
43810 Rents and Operating Leases	2,308	2,557	2,130	2,380	3,130	750	31.51%
43920 Dues and Subscriptions	6,607	6,105	12,314	12,314	13,356	1,042	8.46%
Total: Services	665,079	646,466	749,114	731,567	764,049	32,482	4.44%
Capital Outlay							
48120 Office Equipment	5,259	-	-	-	-	-	-
48311 Machinery & Equipment	9,215	8,016	-	-	5,800	5,800	-
48514 Fire Fighting/Rescue Equipment	9,594	-	-	-	-	-	-

Fund 211
Department 51610 - Central Emergency Services - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay - Continued							
48515 Medical Equipment	32,145	11,984	8,500	-	8,500	8,500	-
48520 Storage Buildings/Containers	2,650	-	-	-	-	-	-
48710 Minor Office Equipment	11,095	10,782	6,700	7,675	4,500	(3,175)	-41.37%
48720 Minor Office Furniture	9,402	2,811	2,000	4,772	5,000	228	4.78%
48730 Minor Communication Equipment	3,984	11,164	4,650	5,195	6,860	1,665	32.05%
48740 Minor Machines & Equipment	22,232	13,003	7,900	6,900	11,050	4,150	60.14%
48750 Minor Medical Equipment	4,974	5,728	5,000	3,850	5,000	1,150	29.87%
48755 Minor Recreation Equipment	-	595	-	1,720	400	(1,320)	-76.74%
48760 Minor Fire Ftg/Rescue Equipment	92,772	77,932	65,400	59,840	73,888	14,048	23.48%
49125 Remodel	-	967	-	48,643	30,000	(18,643)	-38.33%
Total: Capital Outlay	203,322	142,982	100,150	138,595	150,998	12,403	8.95%
Transfers							
50100 General Fund	69,258	98,505	-	-	-	-	-
50264 911 Communications	-	-	119,142	119,142	130,226	11,084	9.30%
50358 CES Debt Service- Kasilof	192,478	192,077	191,378	191,378	190,378	(1,000)	-0.52%
50443 CES Capital Projects	750,000	1,250,000	900,000	900,000	600,000	(300,000)	-33.33%
Total: Transfers	1,011,736	1,540,582	1,210,520	1,210,520	920,604	(289,916)	-23.95%
Interdepartmental Charges							
61990 Admin Service Fee	610	-	-	7,065	-	(7,065)	-100.00%
Total: Interdepartmental Charges	610	-	-	7,065	-	(7,065)	-100.00%
Department Total	\$ 6,785,327	\$ 7,612,944	\$ 7,471,476	\$ 7,867,275	\$ 7,921,471	\$ 54,196	0.69%

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 .

Added: .5 Admin. Assistant I

42210 Operating Supplies. Increase in janitorial supplies and misc. supply needs.

42310 Repair/Maintenance Supplies. Increase due to annual OSHA dive regulator maintenance requirement.

42360 Motor Vehicle Repair/Supply. Increased to provide vehicle parts for new EPA mandates.

42424 Safety Supplies. Increased for slip/trip/fall prevention, hearing, vision protection.

43011 Contractual Services. Physician sponsor \$106,284, ambulance billing \$35,812, in-house training \$21,800, energy audit \$6,092, misc \$8,827.

43110 Communications. Increased for upgrade to CES/Borough TLS line to data entry server, \$8,400.

43210 Transportation/Subsistence. Increased due to out-of-state training travel cost.

43260 Training. Increased due to increased training tuition costs.

43720 Equipment Maintenance. Increase due to hydrostatic testing, gas monitor calibration and SCBA calibration, testing and maintenance.

48311 Machines & Equipment. Multi-gas detector \$5,800.

48515 Medical Equipment. McGrath portable video Laryngoscope (\$8,500).

48710 Minor Office Equipment. Desk top computers for Funny River, K-Beach and Station 1.

48720 Minor Office Furniture. Work desk and chairs for crew office at Soldotna Station.

48730 Minor Communications Equipment. Replace outdated pagers (\$3,750), equipment inventory bar code scanner (\$2,210), misc. (\$900).

48740 Minor Machines & Equipment. Dive/rescue equipment (\$6,650), multi-gas detector (\$1,400), RIT bag with SCBA regulator (\$3,000).

48750 Minor Medical Equipment. Miscellaneous (\$5,000).

48760 Minor Firefighting/Rescue Equipment. Bunker gear (\$46,688), SCBA bottles (\$3,000), dive/rescue equipment (\$4,200) wildland firefighting clothing (\$7,000), wildland firefighting equipment (\$7,000), and miscellaneous items (\$5,000).

49125 Remodel. Kitchen & bathroom remodel at the K-Beach Fire Station (\$30,000).

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.

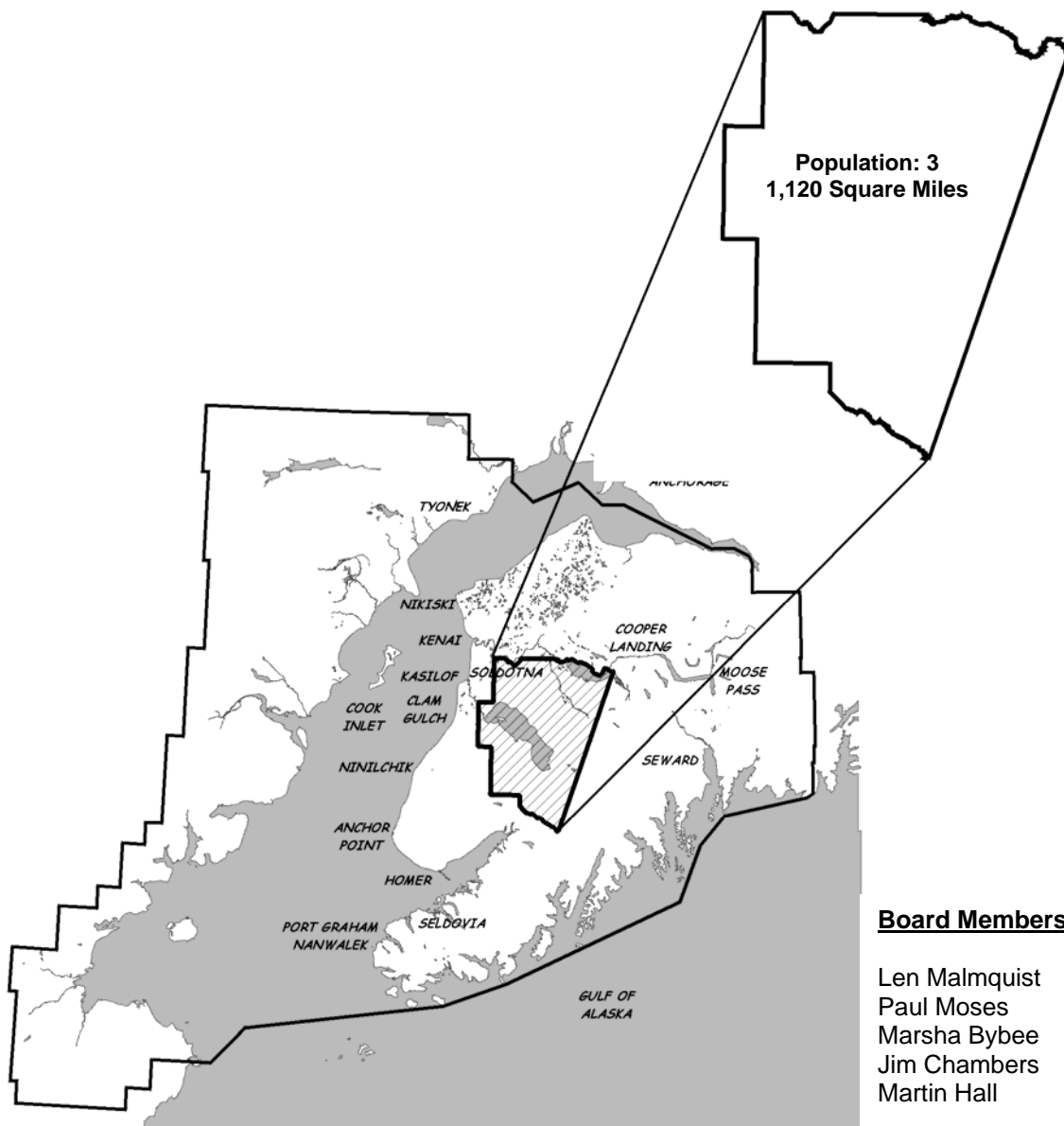
For capital projects information on this department - See the capital projects section - Pages 322, 324-325 & 334

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Central Peninsula Emergency Medical Service Area

Established in October 1981, this service area was formed to provide ambulance and emergency medical services for the residents of the Central Peninsula area of the Borough. At the October 1991 and 2004 elections, the most populated areas of this service area were consolidated into the Central Emergency Service Area. Ambulance service to the remaining portion is provided by Central Emergency Services, and the taxes collected in this area are transferred to the Central Emergency Service Area for payment of this service.

A five-member joint operations board is elected by voters within this service area and the Central Emergency Services Area to provide oversight of the joint operations of the two service areas. The mill levy for fiscal year 2013 is 1.00, which is the maximum allowed.



Board Members

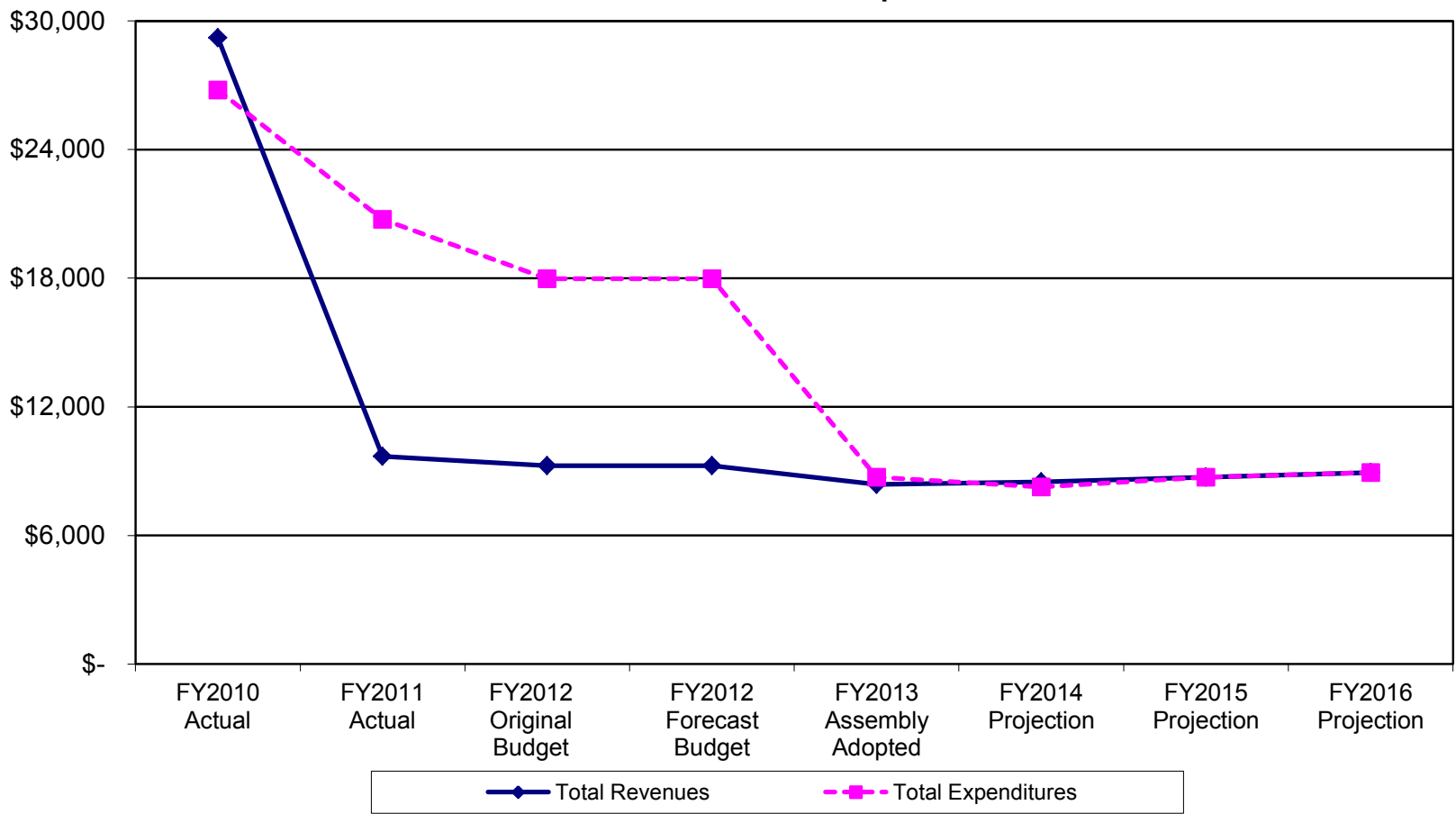
Len Malmquist
Paul Moses
Marsha Bybee
Jim Chambers
Martin Hall

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

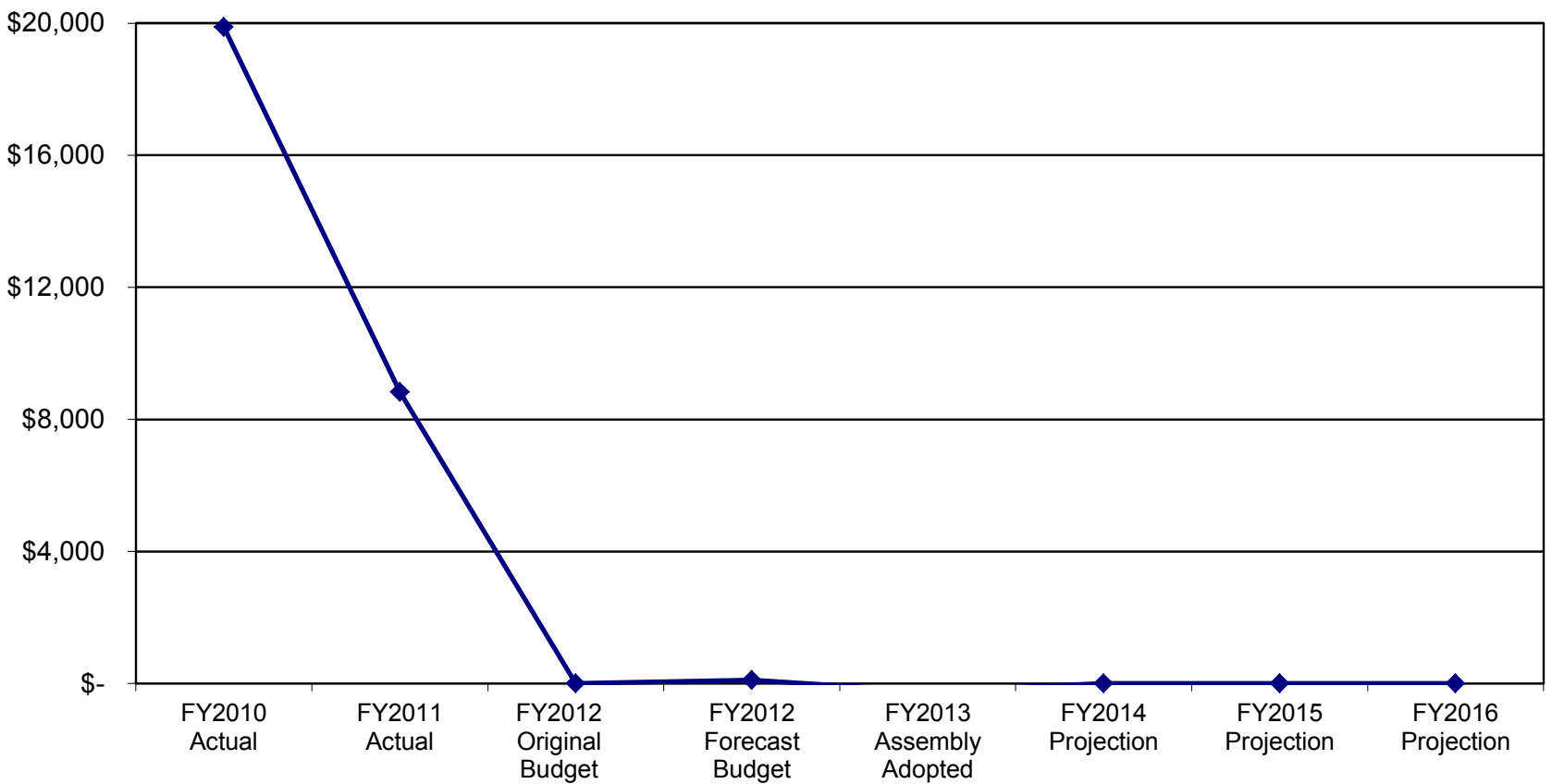
Fund: 220 Central Peninsula Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	4,761	4,889	5,082	5,082	4,372	4,503	4,638	4,777
Personal	3,329	2,343	1,865	1,865	1,700	1,734	1,769	1,804
	<u>8,090</u>	<u>7,232</u>	<u>6,947</u>	<u>6,947</u>	<u>6,072</u>	<u>6,237</u>	<u>6,407</u>	<u>6,581</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,815	\$ 4,850	\$ 5,082	\$ 5,082	\$ 4,371	\$ 4,413	\$ 4,545	\$ 4,681
Personal	3,432	2,331	1,828	1,828	1,666	1,699	1,734	1,768
Interest	53	53	-	-	-	-	-	-
Flat Tax	2,351	2,456	2,340	2,340	2,340	2,387	2,435	2,484
Motor Vehicle Tax	8,394	-	-	-	-	-	-	-
Total Property Taxes	<u>19,045</u>	<u>9,690</u>	<u>9,250</u>	<u>9,250</u>	<u>8,377</u>	<u>8,499</u>	<u>8,714</u>	<u>8,933</u>
State Revenue	10,000	-	-	-	-	-	-	-
Interest Earnings	172	-	-	-	-	-	-	-
Total Revenues	<u>29,217</u>	<u>9,690</u>	<u>9,250</u>	<u>9,250</u>	<u>8,377</u>	<u>8,499</u>	<u>8,714</u>	<u>8,933</u>
Expenditures								
Services	10,000	-	-	-	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers To:								
Central Emergency Services	16,779	20,741	17,967	17,967	8,716	8,270	8,714	8,933
Total Operating Transfers	<u>16,779</u>	<u>20,741</u>	<u>17,967</u>	<u>17,967</u>	<u>8,716</u>	<u>8,270</u>	<u>8,714</u>	<u>8,933</u>
Total Expenditures and Operating Transfers	<u>26,779</u>	<u>20,741</u>	<u>17,967</u>	<u>17,967</u>	<u>8,716</u>	<u>8,270</u>	<u>8,714</u>	<u>8,933</u>
Net Results From Operations	2,438	(11,051)	(8,717)	(8,717)	(339)	229	-	-
Beginning Fund Balance	17,440	19,878	8,717	8,827	110	(229)	-	-
Ending Fund Balance	<u>\$ 19,878</u>	<u>\$ 8,827</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ (229)</u>	<u>\$ -</u>	<u>\$ -</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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total: Transfers	10,000	-	-	-	-	-	-
Transfers							
50211 Tfr Central Emergency Services	16,779	20,741	17,967	17,967	8,716	(9,251)	-51.49%
Total: Transfers	16,779	20,741	17,967	17,967	8,716	(9,251)	-51.49%
Department Total	\$ 26,779	\$ 20,741	\$ 17,967	\$ 17,967	\$ 8,716	\$ (9,251)	-51.49%

Line-Item Explanation

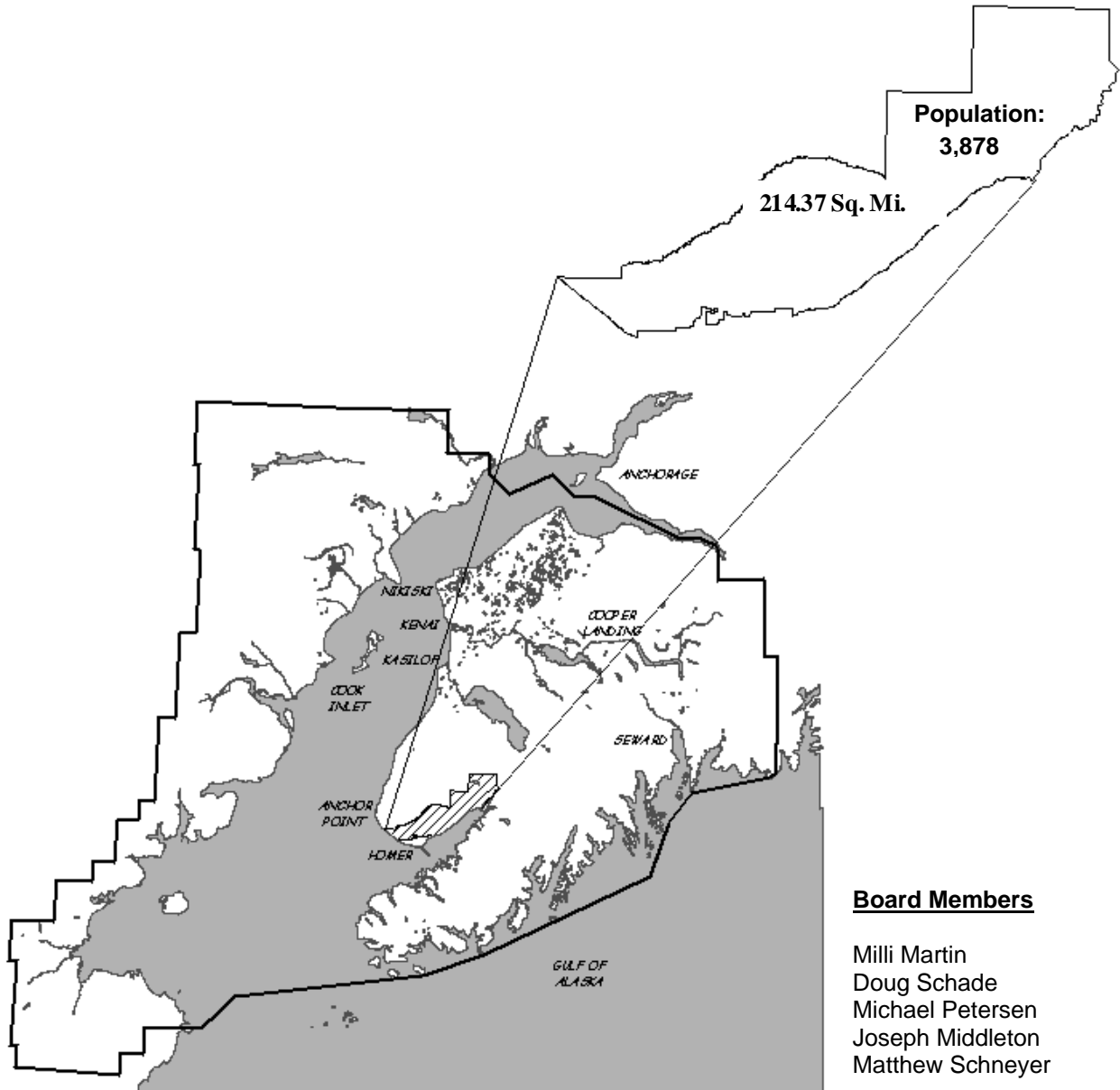
50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, page s 171-178).

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 3.5 permanent full-time employees and 55 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 2013.

Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income.

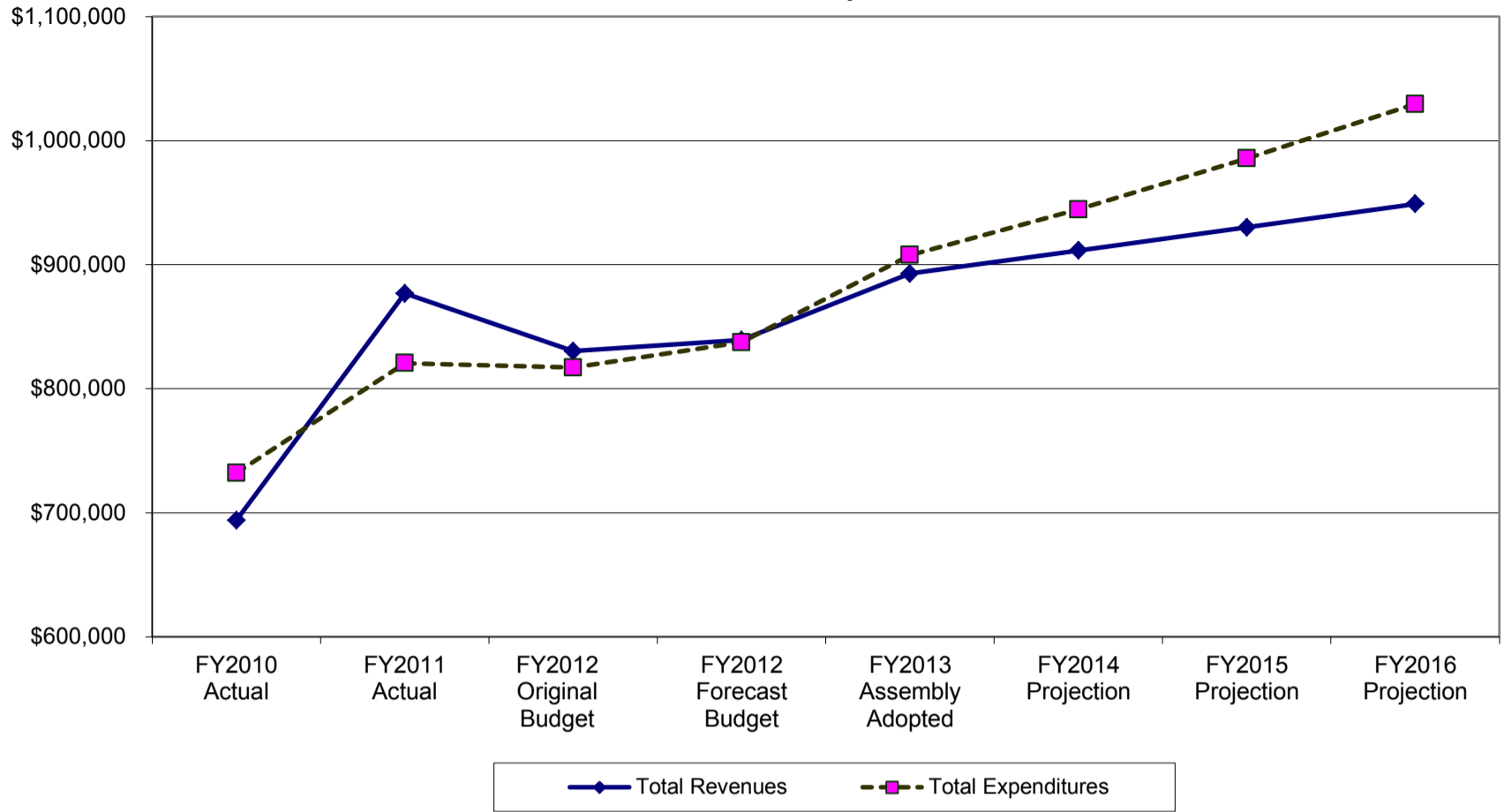


Fire Chief: Bob Cicciarella

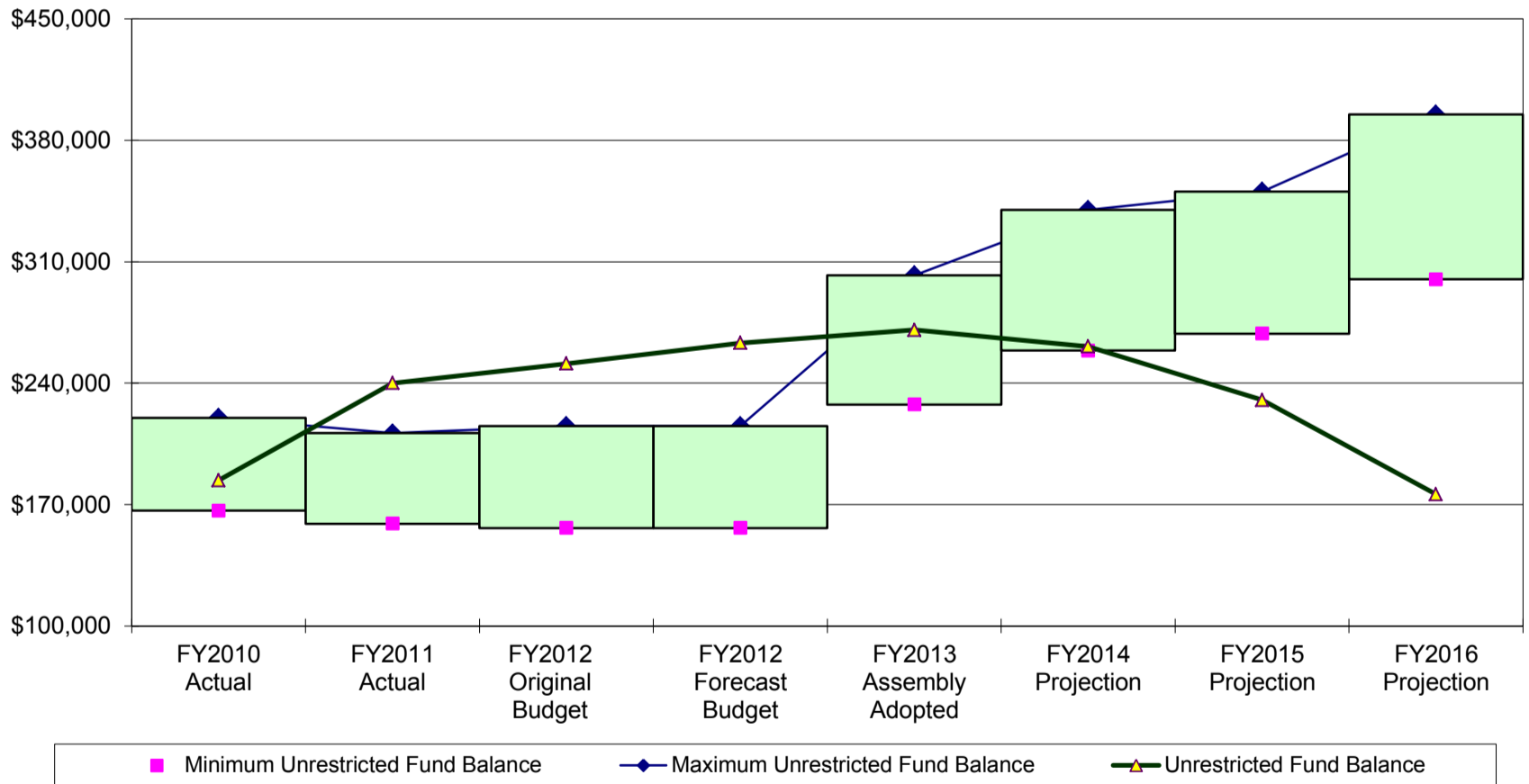
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	342,978	345,835	342,573	342,573	370,554	377,965	385,524	393,235
Personal	1,479	1,721	1,827	1,827	1,641	1,674	1,707	1,741
	<u>344,457</u>	<u>347,556</u>	<u>344,400</u>	<u>344,400</u>	<u>372,195</u>	<u>379,639</u>	<u>387,232</u>	<u>394,976</u>
Mill Rate	1.75	1.75	2.25	2.25	2.25	2.25	2.25	2.25
Revenues:								
Property Taxes								
Real	\$ 609,051	\$ 778,942	\$ 770,789	\$ 770,789	\$ 833,747	\$ 850,421	\$ 867,430	\$ 884,778
Personal	2,646	3,954	4,029	4,029	3,618	3,691	3,765	3,840
Interest	1,886	2,058	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	2,595	3,455	2,334	2,334	2,334	2,381	2,429	2,478
Motor Vehicle Tax	19,259	24,103	19,738	19,738	19,738	19,738	19,738	19,738
Total Property Taxes	<u>635,437</u>	<u>812,512</u>	<u>798,690</u>	<u>798,690</u>	<u>861,237</u>	<u>878,067</u>	<u>895,235</u>	<u>912,744</u>
Federal Revenue	-	10,000	-	9,100	-	-	-	-
State Revenue	29,908	16,012	-	-	-	-	-	-
Interest Earnings	6,581	5,686	4,500	4,500	4,500	5,000	5,000	5,000
Other Revenue	22,084	32,466	27,000	27,000	27,000	28,350	29,768	31,256
Total Revenues	<u>694,010</u>	<u>876,676</u>	<u>830,190</u>	<u>839,290</u>	<u>892,737</u>	<u>911,417</u>	<u>930,003</u>	<u>949,000</u>
Expenditures:								
Personnel	267,896	366,726	370,956	394,014	404,163	420,330	437,143	454,629
Supplies	55,198	66,112	75,000	76,897	75,500	77,010	78,550	80,121
Services	108,231	108,925	163,405	156,755	190,065	209,072	229,979	252,977
Capital Outlay	109,359	121,512	101,000	102,958	80,000	80,000	81,600	83,232
Interdepartmental Charges	1,295	334	-	-	-	-	-	-
Total Expenditures	<u>541,979</u>	<u>663,609</u>	<u>710,361</u>	<u>730,624</u>	<u>749,728</u>	<u>786,412</u>	<u>827,272</u>	<u>870,959</u>
Operating Transfers To:								
General Fund	-	6,975	-	-	-	-	-	-
Special Revenue Fund	-	-	6,767	6,767	8,042	8,203	8,367	8,534
Capital Projects Fund	190,000	150,000	100,000	100,000	150,000	150,000	150,000	150,000
Total Operating Transfers	<u>190,000</u>	<u>156,975</u>	<u>106,767</u>	<u>106,767</u>	<u>158,042</u>	<u>158,203</u>	<u>158,367</u>	<u>158,534</u>
Total Expenditures and Operating Transfers	<u>731,979</u>	<u>820,584</u>	<u>817,128</u>	<u>837,391</u>	<u>907,770</u>	<u>944,615</u>	<u>985,639</u>	<u>1,029,493</u>
Net Results From Operations	(37,969)	56,092	13,062	1,899	(15,033)	(33,198)	(55,636)	(80,493)
Projected Lapse (3%)	-	-	21,311	21,259	22,492	23,592	24,818	26,129
Change in Fund Balance	(37,969)	56,092	34,373	23,158	7,459	(9,606)	(30,818)	(54,364)
Beginning Fund Balance	221,929	183,960	216,862	240,052	263,210	270,669	261,063	230,245
Ending Fund Balance	<u>\$ 183,960</u>	<u>\$ 240,052</u>	<u>\$ 251,235</u>	<u>\$ 263,210</u>	<u>\$ 270,669</u>	<u>\$ 261,063</u>	<u>\$ 230,245</u>	<u>\$ 175,881</u>

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:

- Capital Funding continues to be a concern.
- Additional full-time personnel needed to maintain a high level of service and an increased call volume.

FY2012 Accomplishments:

Administration

- Secured funding and building plans to construct a second fire station on the West Side of the Service Area.
- Placed an order for a 2000 Gallon 1250 GPM Tanker Pumper Apparatus.
- The above projects will ensure a lower ISO rating throughout the Service Area
- Station 3 in Voznesenka Village brought online through a facility use agreement and engine place in service to decrease response times

Operations

- Increased Volunteer base to 55 Volunteers
- Effectively responded via automatic aid to assist Anchor Point Service Area on fire related calls

FY2013 New Initiatives:

- ISO Public Protection Class (PPC) to be lowered to a 8, for all KESA stations after placing New Tanker/Pumper in Service and construction of Diamond Ridge Fire Station

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Diamond Ridge	8	12	13	10	8
Fritz Creek/McNeil Canyon	8	7	6	5	5
Voznesenka / Razdolna	8	17	16	8	6

Priority/Goal: Emergency Response

Goal: Increase customer satisfaction by improving communication and consistency in response.

- Objective:**
1. Provide on-going EMS , Fire and Rescue training for all on-call and permanent personnel to ensure a qualified response.
 2. Increase Volunteer involvement through inter departmental meetings to enhance retention.
 3. First Responder program initiatives (to get trained personnel on scene within 5 minute of page).
 4. Enhance SOP's and SOG's to ensure responder compliance for training and response

Measures:

	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
EMS trained personnel	100%	n/a	n/a	90%	98%
Fire and rescue trained staff	100%	n/a	n/a	90%	98%
Trainings provided annually	40	24	32	38	34
Policies Redefined	10	6	5	7	8
Interdepartmental meetings held annually	24	24	24	24	24

**Kenai Peninsula Borough
Budget Detail**

**Fund 212
Department 51810 - Kachemak Emergency Service Area**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 138,351	\$ 199,777	\$ 213,750	\$ 213,750	\$ 222,941	\$ 9,191	4.30%
40111 Special Pay	5	-	-	-	-	-	-
40120 Temporary Wages	24,400	18,436	8,000	19,895	15,431	(4,464)	-22.44%
40130 Overtime Wages	390	-	1,000	1,000	936	(64)	-6.40%
40210 FICA	13,182	17,893	18,819	18,819	20,451	1,632	8.67%
40221 PERS	38,092	58,520	47,646	47,646	49,913	2,267	4.76%
40321 Health Insurance	41,898	51,475	59,500	70,663	68,712	(1,951)	-2.76%
40322 Life Insurance	208	297	528	528	550	22	4.17%
40410 Leave	11,370	20,059	21,425	21,425	25,013	3,588	16.75%
40511 Other Benefits	-	269	288	288	216	(72)	-25.00%
Total: Personnel	267,896	366,726	370,956	394,014	404,163	10,149	2.58%
Supplies							
42110 Office Supplies	3,368	3,690	4,000	4,000	4,000	-	0.00%
42120 Computer Software	-	265	-	-	-	-	-
42210 Operating Supplies	3,456	8,464	10,000	7,150	8,500	1,350	18.88%
42220 Medical Supplies	8,345	9,471	10,000	11,247	10,000	(1,247)	-11.09%
42222 Fire Prevention Supplies	1,733	-	2,000	401	1,000	599	149.38%
42223 Fire Fighting Supplies	3,211	1,092	4,000	1,000	4,000	3,000	300.00%
42230 Fuel, Oils and Lubricants	10,509	11,250	17,000	22,599	23,000	401	1.77%
42250 Uniforms	6,107	6,098	8,000	7,000	5,000	(2,000)	-28.57%
42263 Training Supplies	6,859	6,779	4,000	3,400	3,000	(400)	-11.76%
42310 Repair & Maintenance Supplies	355	2,479	2,000	3,000	2,000	(1,000)	-33.33%
42360 Motor Vehicle Repair Supplies	11,102	15,101	9,000	11,800	10,000	(1,800)	-15.25%
42410 Small Tools & Equipment	153	1,423	5,000	5,300	5,000	(300)	-5.66%
Total: Supplies	55,198	66,112	75,000	76,897	75,500	(1,397)	-1.82%
Services							
43011 Contractual Services	15,340	14,390	25,000	24,600	25,000	400	1.63%
43014 Physical Examinations	5,953	3,837	8,570	8,570	7,000	(1,570)	-18.32%
43019 Software licensing	-	-	1,000	1,000	1,400	400	40.00%
43110 Communications	8,763	8,330	9,000	9,000	8,000	(1,000)	-11.11%
43140 Postage	319	600	900	1,850	1,500	(350)	-18.92%
43210 Transportation & Subsistence	9,599	11,098	16,480	18,480	16,380	(2,100)	-11.36%
43260 Training	(92)	2,140	17,000	15,000	5,200	(9,800)	-65.33%
43410 Printing	1,837	90	500	100	100	-	0.00%
43510 Insurance Premium	4,241	4,049	11,355	11,355	38,646	27,291	240.34%
43610 Utilities	23,035	26,415	28,000	30,000	37,200	7,200	24.00%
43720 Equipment Maintenance	3,730	1,049	4,000	5,000	3,000	(2,000)	-40.00%
43750 Vehicle Maintenance	2,094	2,418	2,000	1,200	1,500	300	25.00%
43764 Snow Removal	-	4,771	8,000	-	-	-	-
43780 Building & Grounds Maint	11,363	7,132	9,000	8,000	8,000	-	0.00%
43810 Rents and Operating Leases	20,228	20,956	21,000	21,000	35,400	14,400	68.57%
43920 Dues and Subscriptions	1,821	1,650	1,600	1,600	1,739	139	8.69%
Total: Services	108,231	108,925	163,405	156,755	190,065	33,310	21.25%
Capital Outlay							
48120 Office Equipment	250	-	8,500	-	-	-	-
48311 Machinery and Equipment	-	7,500	-	-	-	-	-
48514 Firefighting/Rescue Equipment	13,227	-	-	-	-	-	-
48515 Medical Equipment	7,330	12,325	-	-	-	-	-
48710 Minor Office Equipment	675	268	3,500	8,051	5,000	(3,051)	-37.90%
48720 Minor Office Furniture	-	2,038	4,000	1,454	-	(1,454)	-100.00%
48730 Minor Communication Equipment	12,607	13,951	10,000	10,000	10,000	-	0.00%
48740 Minor Machines & Equipment	1,549	8,450	10,000	10,000	10,000	-	0.00%
48750 Minor Medical Equipment	8,333	5,898	5,000	4,353	5,000	647	14.86%
48760 Minor Fire Ftg/Rescue Equipment	65,388	71,082	60,000	69,100	50,000	(19,100)	-27.64%
Total: Capital Outlay	109,359	121,512	101,000	102,958	80,000	(22,958)	-22.30%

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Transfers							
50100 General Fund	-	6,975	-	-	-	-	-
50264 911 Communications	-	-	6,767	6,767	8,042	1,275	18.84%
50446 KES Capital Projects	190,000	150,000	100,000	100,000	150,000	50,000	50.00%
Total: Transfers	190,000	156,975	106,767	106,767	158,042	51,275	48.03%
Interdepartmental Charges							
61990 Administrative Service Fee	1,295	334	-	-	-	-	-
Total: Interdepartmental Charges	1,295	334	-	-	-	-	-
Department Total	\$ 731,979	\$ 820,584	\$ 817,128	\$ 837,391	\$ 907,770	\$ 70,379	8.40%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Assistance Chief, administrative assistant, and 1/2 time mechanic.

40120 Temporary Wages. For volunteer call-out. Increased for temporary coverage to cover for Assistant Chief's training and in-house snow plowing in lieu of outside contractor.

42223 Firefighting Supplies. For firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies. Decreased due to supplies obtained from FEMA at no cost.

42230 Fuel, Oils and Lubricants. Increased to account for additions to rolling stock, cost of fuel increases and increased call volume.

42250 Uniforms. Decreased due to current inventory of responder identification wear already on hand.

43011 Contractual Services. Medical director contract (\$5,000), life pack 12 service (\$3,100), Firehouse Support (\$1,200), Systems Design (\$1,700), janitorial services (\$5,000), and other small miscellaneous service contract (\$9,000).

43260 Transportation & Subsistence. Decreased due to majority of training being done in-house.

43810 Rents and Operating Leases. Rental of station building and new garage on west side for emergency response equipment.

48710 Minor Office Equipment. Purchase of a desktop PC's (\$800), tablet (\$1,200) and rugged PC tablet (3,000).

48730 Minor Communications. Replacement of ICOM 10-12 portable radios at \$700 ea. and satellite phone (\$2,300).

48740 Minor Machines and Equipment. Air tool (\$1,000), air jack (\$1,000), vehicle diagnostic tool (\$3,000), other miscellaneous minor equipment (\$5,000).

48750 Minor Medical Equipment. Splints, suction devices, head immobilizers, KED's Backboards.

48760 Minor Fire Fighting Equipment. Turnout gear (\$15,000), adapters and appliances (\$10,000), other firefighting tools (\$5,000), SCBA and other equipment (\$20,000).

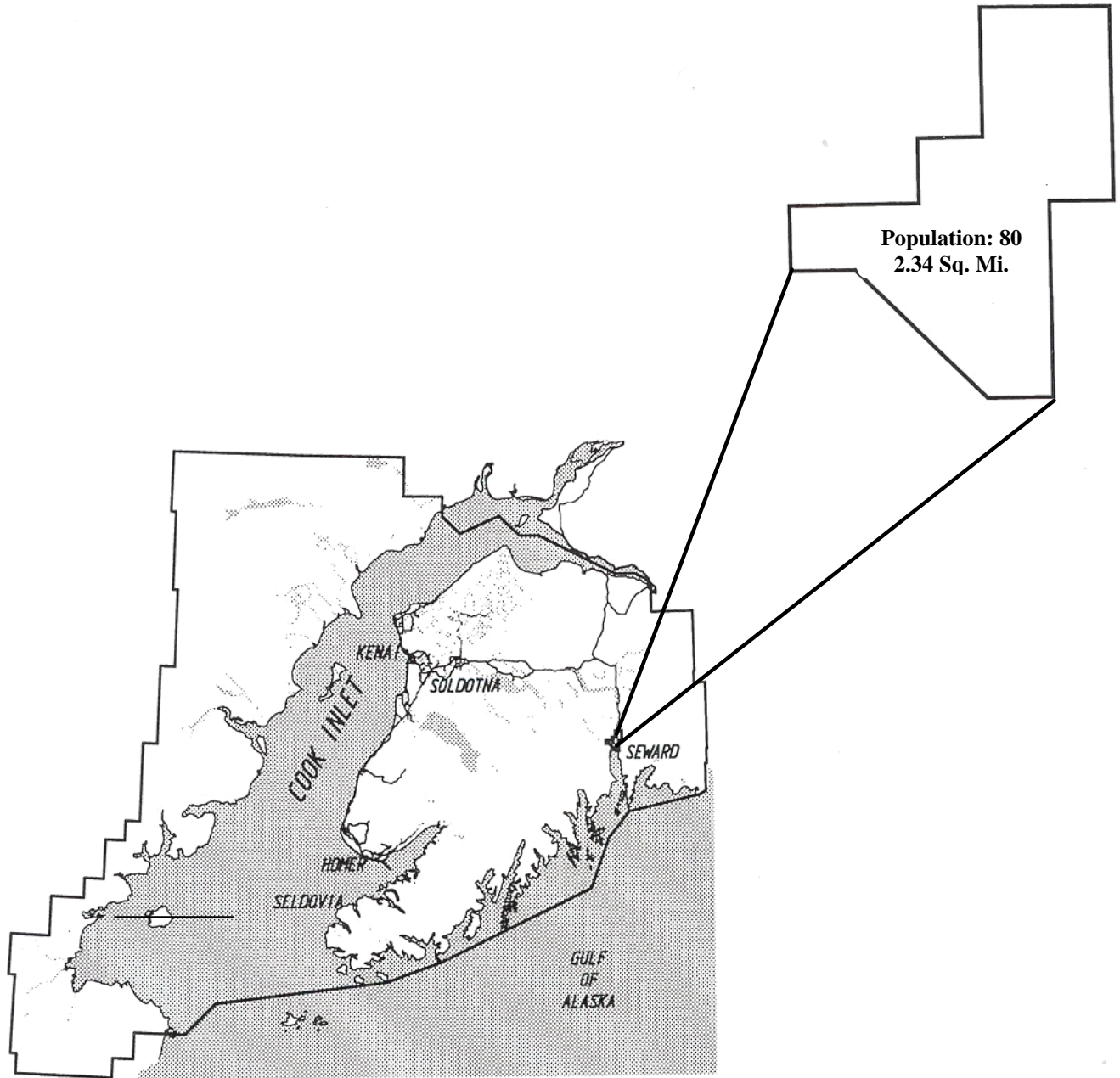
50264 Transfer to 911 Fund. To cover charges from the 911 fund for cost of operating the 911 call center, previously shown as a transfer to the General Fund, account 50100.

For capital projects information on this department - See the Capital Projects Section - Pages 322, 325 & 335

Lowell Point Emergency Service Area

Established in March 2003, to provide fire protection and emergency medical service for the eastern Kenai Peninsula immediately south of the City of Seward.

This service area is dissolving effective July 1, 2012.



Fund: 213 Lowell Point Emergency Service Area - Budget Projection

FUND BUDGET:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	9,460	10,671	10,396	10,396	-	-	-	-
Personal	-	-	1	1	-	-	-	-
	<u>9,460</u>	<u>10,671</u>	<u>10,397</u>	<u>10,397</u>	-	-	-	-
Mill Rate	1.75	1.75	-	-	-	-	-	-
Revenues:								
Property Taxes								
Real	\$ 16,933	\$ 18,027	\$ -	\$ 647	\$ -	\$ -	\$ -	\$ -
Personal	-	114	-	27	-	-	-	-
Interest	35	45	-	81	-	-	-	-
Flat Tax	1,782	1,922	-	-	-	-	-	-
Motor Vehicle Tax	485	420	350	-	-	-	-	-
Total Property Taxes	<u>19,235</u>	<u>20,528</u>	<u>350</u>	<u>755</u>	-	-	-	-
State Revenue	875	-	-	-	-	-	-	-
Interest Earnings	1,119	762	552	679	-	-	-	-
Total Revenues	<u>21,229</u>	<u>21,290</u>	<u>902</u>	<u>1,434</u>	-	-	-	-
Expenditures:								
Supplies	98	295	537	13,822	-	-	-	-
Services	8,727	9,313	17,615	15,152	-	-	-	-
Capital Outlay	849	-	-	15,323	-	-	-	-
Interdepartmental Charges	26	-	-	-	-	-	-	-
Total Expenditures	<u>9,700</u>	<u>9,608</u>	<u>18,152</u>	<u>44,297</u>	-	-	-	-
Total Expenditures and Operating Transfers	<u>9,700</u>	<u>9,608</u>	<u>18,152</u>	<u>44,297</u>	-	-	-	-
Net Results From Operations	11,529	11,682	(17,250)	(42,863)	-	-	-	-
Projected Lapse (10%)	-	-	1,815	-	-	-	-	-
Change in Fund Balance	11,529	11,682	(15,435)	(42,863)	-	-	-	-
Beginning Fund Balance	21,129	32,658	36,801	44,340	1,477	1,477	1,477	1,477
Ending Fund Balance	<u>\$ 32,658</u>	<u>\$ 44,340</u>	<u>\$ 21,366</u>	<u>\$ 1,477</u>	<u>\$ 1,477</u>	<u>\$ 1,477</u>	<u>\$ 1,477</u>	<u>\$ 1,477</u>

Fund: 213
Dept: 51510

Department Function
Lowell Point Emergency Service Area

Department Function

This Service Area has been dissolved through Proposition 4 in the October, 2011 election. The effective date of the dissolution is July 1, 2012.

**Kenai Peninsula Borough
Budget Detail**

Fund 213

Department 51510 - Lowell Point Emergency Service Area

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ -	\$ -	\$ 137	\$ -	\$ -	\$ -	-
42210 Operating Supplies	98	-	-	4,023	-	(4,023)	-100.00%
42263 Training Supplies	-	-	300	-	-	-	-
42310 Repair/Maintenance Supplies	-	-	-	3,379	-	(3,379)	-100.00%
42410 Small Tools & Equipment	-	295	100	6,265	-	(6,265)	-100.00%
42424 Safety Supplies	-	-	-	155	-	(155)	-100.00%
Total: Supplies	98	295	537	13,822	-	(13,822)	-100.00%
Services							
43011 Contractual Services	-	-	200	-	-	-	-
43110 Communications	542	592	1,300	1,300	-	(1,300)	-100.00%
43140 Postage	70	-	50	50	-	(50)	-100.00%
43210 Transportation & Subsistence	-	797	200	-	-	-	-
43510 Insurance Premium	3,463	3,537	7,345	7,345	-	(7,345)	-100.00%
43610 Utilities	3,026	3,969	7,520	4,520	-	(4,520)	-100.00%
43720 Equipment Maintenance	249	-	100	-	-	-	-
43764 Snow Removal	1,322	-	800	1,902	-	(1,902)	-100.00%
43780 Buildings/Grounds Maintenance	55	348	100	-	-	-	-
43810 Rents & Operating Leases	-	70	-	35	-	(35)	-100.00%
Total: Services	8,727	9,313	17,615	15,152	-	(15,152)	-100.00%
Capital Outlay							
48740 Minor Machines & Equipment	-	-	-	1,650	-	(1,650)	-100.00%
48760 Minor Firefighting Equipment	-	-	-	13,673	-	(13,673)	-100.00%
49125 Remodel	849	-	-	-	-	-	-
Total: Capital Outlay	849	-	-	15,323	-	(15,323)	-100.00%
Interdepartmental Charges							
61990 Admin Service Fee	26	-	-	-	-	-	-
Total: Interdepartmental Charges	26	-	-	-	-	-	-
Department Total	\$ 9,700	\$ 9,608	\$ 18,152	\$ 44,297	\$ -	\$ (44,297)	-100.00%

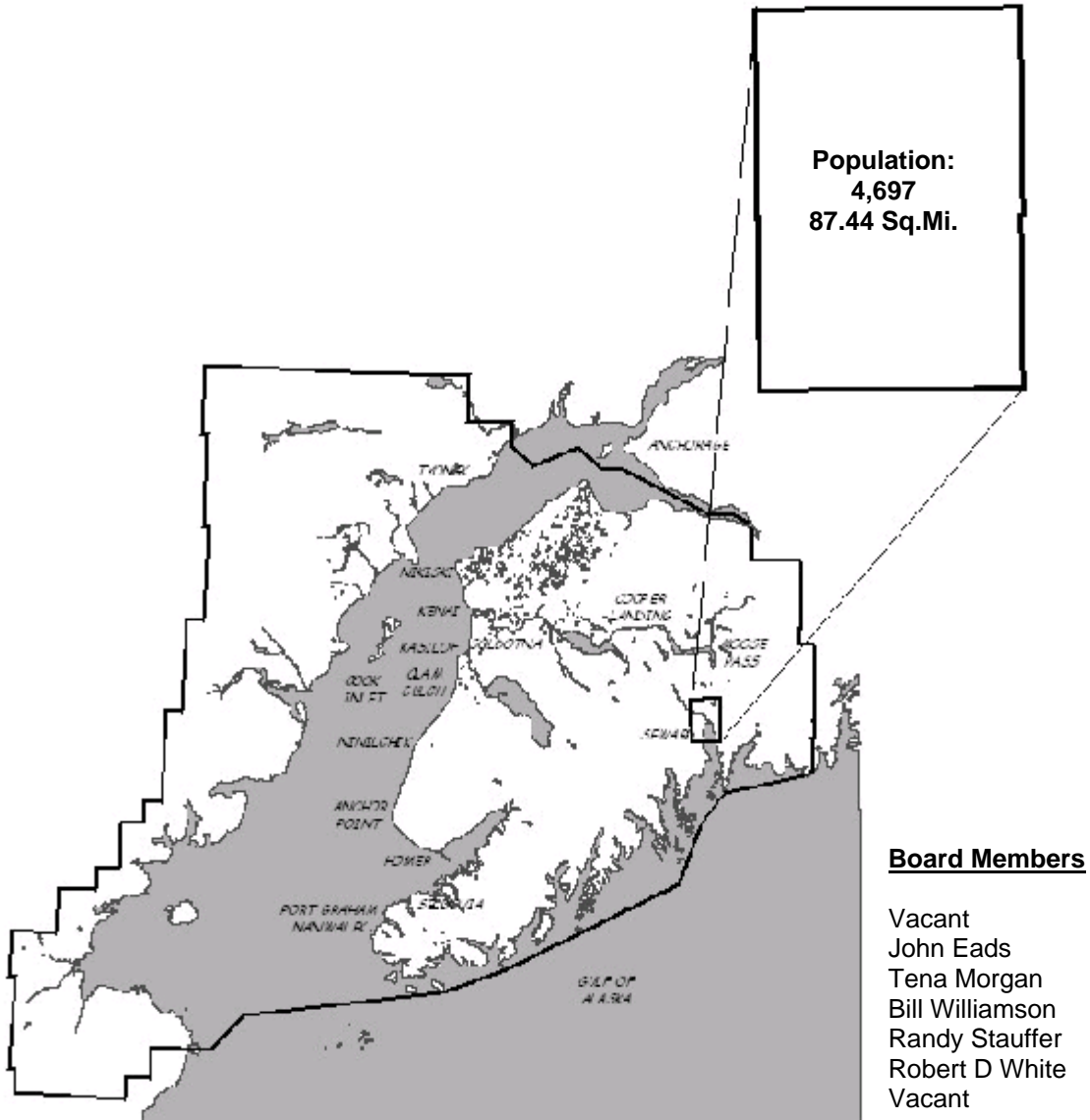
Line-Item Explanations

In the October, 2011 , Proposition No. 4 - Abolishing the Lowell Point Emergency Service Area was passed. The effective date of the abolishment is July 1, 2012.

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.

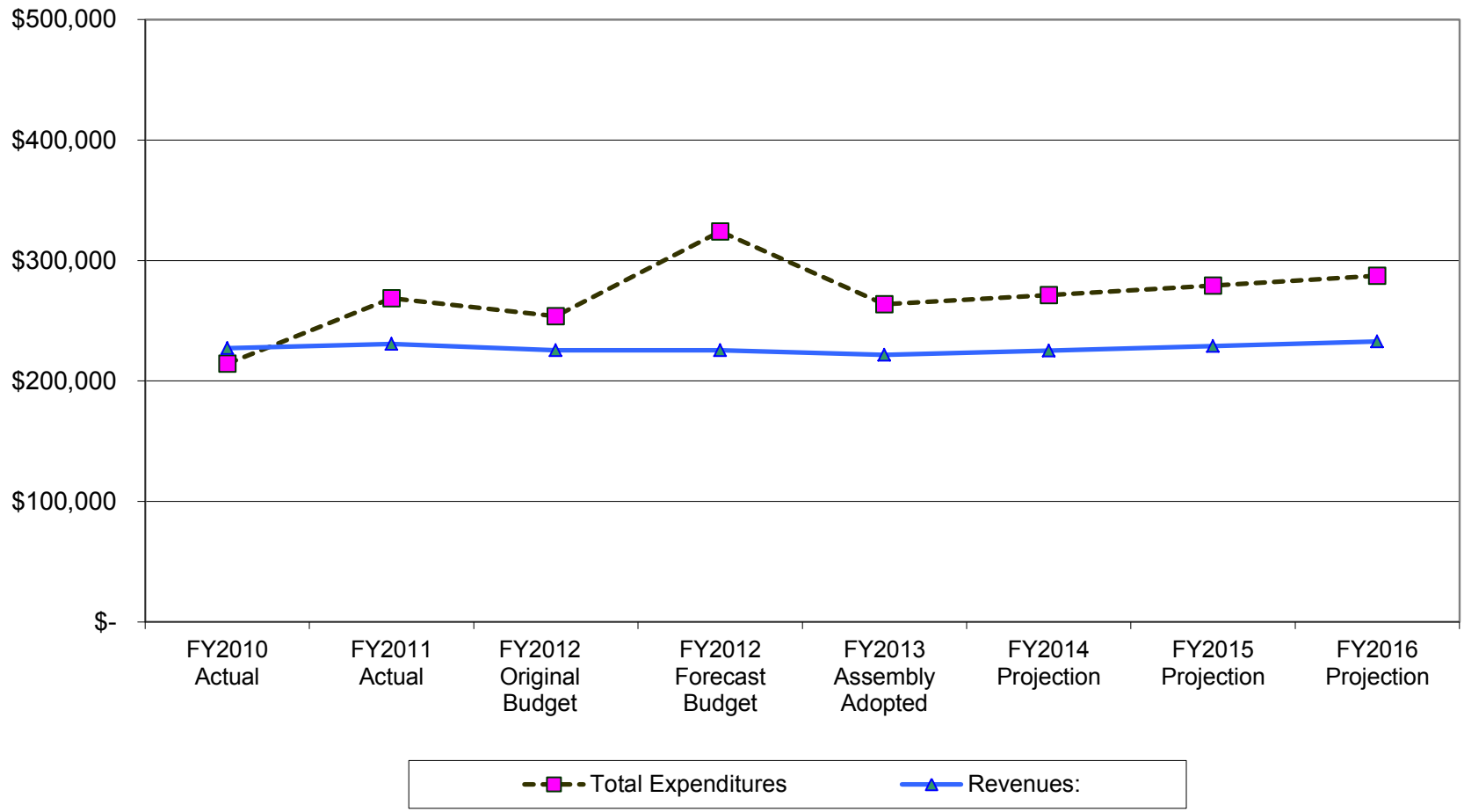
Revenue is raised through property tax. The mill rate is .5 mills for fiscal year 2013.



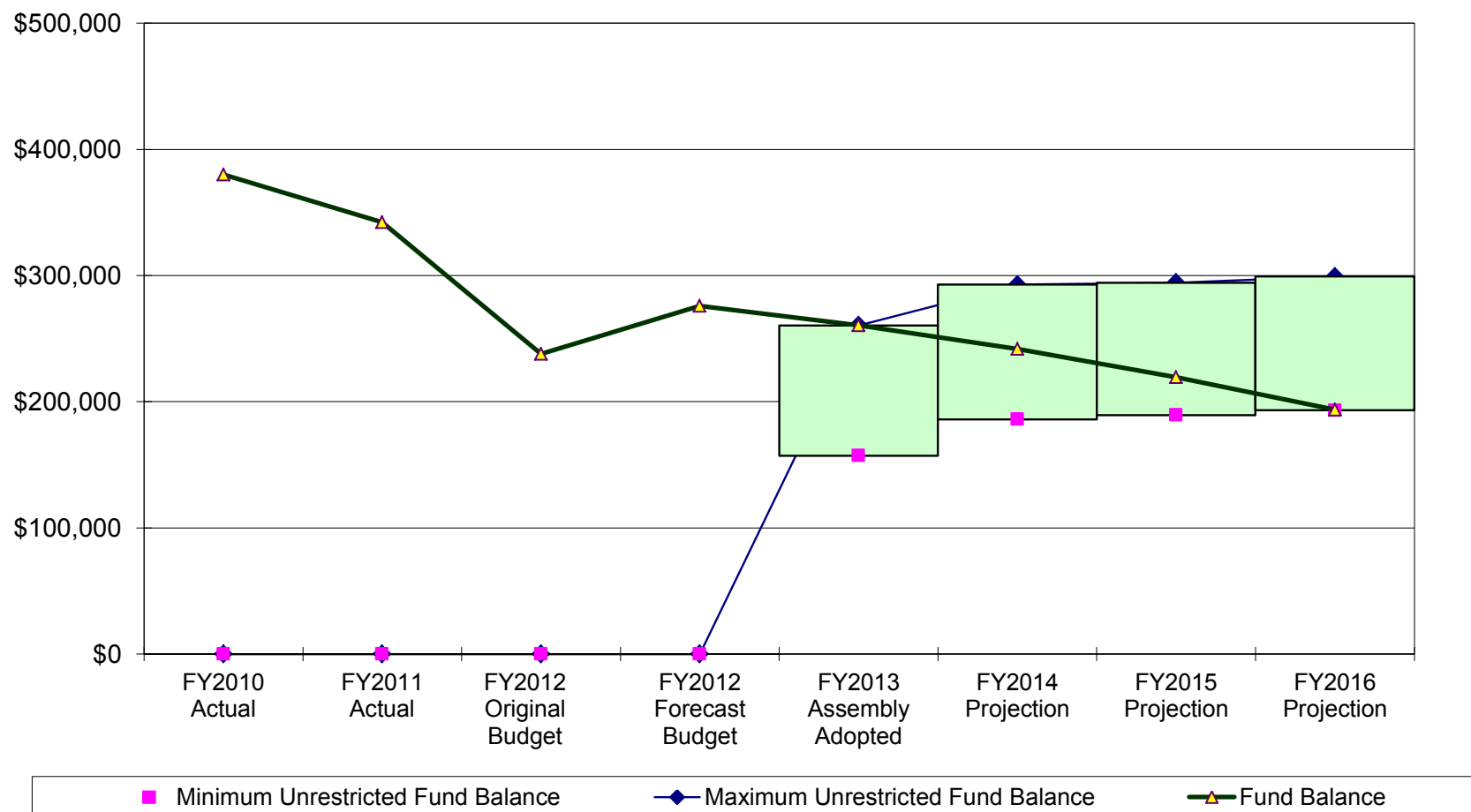
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	342,357	374,864	374,984	374,984	365,119	372,421	379,869	387,466
Personal	20,356	23,394	17,747	19,498	18,746	18,746	18,746	18,746
Oil & Gas (AS 43.56)	2,204	980	7,156	7,156	6,932	6,585	6,585	6,585
	<u>364,917</u>	<u>399,238</u>	<u>399,887</u>	<u>401,638</u>	<u>390,797</u>	<u>397,752</u>	<u>405,200</u>	<u>412,797</u>
Mill Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 181,282	\$ 186,592	\$ 187,492	\$ 187,492	\$ 182,560	\$ 186,211	\$ 189,935	\$ 193,733
Personal	10,166	12,057	8,696	8,696	9,186	9,186	9,186	9,186
Oil & Gas (AS 43.56)	1,102	490	3,578	3,578	3,466	3,293	3,293	3,293
Interest	445	481	450	450	450	459	468	477
Flat Tax	12,712	14,017	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	7,218	7,238	7,218	7,218	7,218	7,362	7,509	7,659
Total Property Taxes	<u>212,925</u>	<u>220,875</u>	<u>220,146</u>	<u>220,146</u>	<u>215,592</u>	<u>219,477</u>	<u>223,616</u>	<u>227,838</u>
State Revenue	1,730	2,977	-	-	-	-	-	-
Interest Earnings	12,620	6,869	5,415	5,415	6,069	5,861	5,438	4,939
Total Revenues	<u>227,275</u>	<u>230,721</u>	<u>225,561</u>	<u>225,561</u>	<u>221,661</u>	<u>225,338</u>	<u>229,054</u>	<u>232,777</u>
Expenditures:								
Personnel	46,306	60,494	64,009	64,009	62,936	65,453	68,071	70,794
Supplies	3,655	3,518	5,100	4,025	4,200	4,284	4,370	4,457
Services	25,763	103,114	76,755	146,998	82,295	83,941	85,620	87,332
Capital Outlay	3,781	1,774	2,000	3,075	2,000	2,040	2,081	2,123
Interdepartmental Charges	85,000	99,724	105,956	105,956	112,166	115,531	118,997	122,567
Total Expenditures	<u>164,505</u>	<u>268,624</u>	<u>253,820</u>	<u>324,063</u>	<u>263,597</u>	<u>271,249</u>	<u>279,139</u>	<u>287,273</u>
Operating Transfers To:								
General Fund	50,000	-	-	-	-	-	-	-
Total Operating Transfers	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Operating Transfers	<u>214,505</u>	<u>268,624</u>	<u>253,820</u>	<u>324,063</u>	<u>263,597</u>	<u>271,249</u>	<u>279,139</u>	<u>287,273</u>
Net Results From Operations	12,770	(37,903)	(28,259)	(98,502)	(41,936)	(45,911)	(50,085)	(54,496)
Projected Lapse (10%)	-	-	25,382	32,406	26,360	27,125	27,914	28,727
Change in Fund Balance	12,770	(37,903)	(2,877)	(66,096)	(15,576)	(18,786)	(22,171)	(25,769)
Beginning Fund Balance	367,281	380,051	240,685	342,148	276,052	260,476	241,690	219,519
Ending Fund Balance	<u>\$ 380,051</u>	<u>\$ 342,148</u>	<u>\$ 237,808</u>	<u>\$ 276,052</u>	<u>\$ 260,476</u>	<u>\$ 241,690</u>	<u>\$ 219,519</u>	<u>\$ 193,750</u>

**Seward Bear Creek Flood Service Area
Revenues and Expenditures**



**Seward Bear Creek Flood Service Area
Unreserved Fund Balance**



Fund: 259
Dept: 21212

Department Function
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:

- FEMA's proposed approach for non-accredited levees has delayed the release of preliminary Digital Flood Insurance Rate Maps (DFIRMs). Existing and preliminary DFIRMs do not accurately reflect flood risk in the service area.
- Increased cost of bed load removal due to fuel costs, material sales fees charged by the state for navigable streams and long permitting processes have put dredging effectively out of reach for the service area and local government.
- Increasing incursion of glacial debris and gravel into our watersheds combined with limited bailing and bed load reduction projects, leave many residents and businesses at increased flood risk.

FY2012 Accomplishments

- Completed Planning Assistance to the States (PAS) Study with US Army Corps of Engineers (USCOE). This initial study is required to pursue further funding for the development of conceptual designs for mitigation measures.
- Awarded State of Alaska Division of Homeland Security and Emergency Management Hazard Mitigation Grant Program (HMGP) funding to complete a Local Hazard Mitigation Plan Annex that identifies and prioritizes mitigation projects in the service area.
- Salmon Creek Road culvert optimization project completed with cooperation from Kenai Watershed Forum, AK Dept. of Transportation, AK Dept. of Fish & Game, US Fish & Wildlife Service, and NOAA National Marine Fisheries Service.
- Pursuing acquisition of properties along Salmon Creek for floodplain conservation utilizing USCOE's Compensatory Mitigation and service area funds.

FY2013 New Initiatives:

- Contract with USCOE to develop regional and watershed specific analyses and conceptual designs for mitigation measures.
- Apply for HMGP funding for specific mitigation projects on Kwechak Creek.
- Apply for funding to develop a Watershed Master Plan.

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>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Estimated</u>	<u>FY13 Projected</u>
Number of bulk educational mailings	2	1	1	1
Number of neighborhood work sessions/ public meetings	4	2	2	2

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>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Estimated</u>	<u>FY13 Projected</u>
Mitigation funding / grant initiatives	2	3	3	3
In-stream mitigation projects	2	3	2	2
Multi-agency mitigation projects	2	1	1	2

Commentary

To ensure quality service, the budget includes an increase for professional development training and travel for the new Service Area Coordinator.

**Kenai Peninsula Borough
Budget Detail**

**Fund 259
Department 21212 - Seward-Bear Creek Flood Service Area**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 26,902	\$ 30,329	\$ 35,204	\$ 35,204	\$ 34,010	\$ (1,194)	-3.39%
40120 Temporary Wages	42	-	-	-	-	-	-
40130 Overtime Wages	172	-	-	-	-	-	-
40210 FICA	2,243	2,620	3,154	3,154	2,954	(200)	-6.34%
40221 PERS	8,388	10,881	8,056	8,056	7,783	(273)	-3.39%
40321 Health Insurance	5,793	12,182	12,750	12,750	14,724	1,974	15.48%
40322 Life Insurance	39	55	90	90	88	(2)	-2.22%
40410 Leave	2,727	4,271	4,611	4,611	3,233	(1,378)	-29.89%
40511 Other Benefits	-	156	144	144	144	-	0.00%
Total: Personnel	46,306	60,494	64,009	64,009	62,936	(1,073)	-1.68%
Supplies							
42110 Office Supplies	3,109	2,919	4,000	2,775	3,000	225	8.11%
42120 Computer Software	72	-	1,000	887	500	(387)	-43.63%
42210 Operating Supplies	474	349	100	250	500	250	100.00%
42250 Uniforms	-	250	-	113	200	87	76.99%
Total: Supplies	3,655	3,518	5,100	4,025	4,200	175	4.35%
Services							
43011 Contractual Services	10,083	91,075	60,000	130,243	60,000	(70,243)	-53.93%
43019 Software Licensing	638	-	-	-	250	250	-
43110 Communications	1,130	1,183	1,800	1,800	1,200	(600)	-33.33%
43140 Postage	270	1,095	2,000	2,000	1,000	(1,000)	-50.00%
43210 Transportation/Subsistence	3,577	269	3,000	3,000	9,450	6,450	215.00%
43260 Training	949	-	670	670	1,000	330	49.25%
43310 Advertising	-	48	100	100	100	-	0.00%
43410 Printing	6	-	-	-	-	-	-
43510 Insurance Premium	403	403	185	185	175	(10)	-5.41%
43810 Rents and Operating Leases	8,448	8,771	8,500	8,500	8,820	320	3.76%
43920 Dues and Subscriptions	259	270	500	500	300	(200)	-40.00%
Total: Services	25,763	103,114	76,755	146,998	82,295	(64,703)	-44.02%
Capital Outlay							
48710 Minor Office Equipment	978	100	1,000	2,075	1,500	(575)	-27.71%
48720 Minor Office Furniture	93	1,674	1,000	1,000	500	(500)	-50.00%
48740 Minor Machinery & Equipment	2,710	-	-	-	-	-	-
Total: Capital Outlay	3,781	1,774	2,000	3,075	2,000	(1,075)	-34.96%
Transfers							
50100 Tfer to General Fund	50,000	-	-	-	-	-	-
Total: Transfers	50,000	-	-	-	-	-	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	85,000	99,724	105,956	105,956	112,166	6,210	5.86%
Total: Interdepartmental Charges	85,000	99,724	105,956	105,956	112,166	6,210	5.86%
Department Total	\$ 214,505	\$ 268,624	\$ 253,820	\$ 324,063	\$ 263,597	\$ (60,466)	-18.66%

Fund 259

Department 21212 - Seward Bear Creek Flood Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: .75 time Service Area Coordinator.

42110 Office Supplies. Decrease to reflect actual costs from previous years.

42120 Computer Software. Maintenance of GIS software.

42210 Operating Supplies. Increase to reflect actual cost from previous years.

42250 Uniforms. Safety jacket, waders, and boots for field work for new Service Area Coordinator.

43011 Contractual Services. Bank amoring project on upper Kwechak Creek (\$30,000); bank and levee repairs inside the City of Seward (\$30,000).

43019 Software Licensing. Annual renewal of website hosting.

43110 Communications. Decrease reflects elimination of TelAlaska Internet Provider services.

43140 Postage. Decrease to reflect actual cost from previous years of educational bulk mailings in addition to usual postage.

43210 Transportation/Subsistence. Increase to cover costs for the Water Resource Manager and the new Service Area Coordinator to attend meetings, conferences and training opportunities. Coordinator's Floodplain Management Certification requires 16 Continuing Education Credits over the next two years. ASFPM, NORFMA conferences, and FEMA courses will provide required credits.

43260 Training. Training registration fees for new Service Area Coordinator.

48710 Minor Office Equipment. Laptop computer.

48720 Minor Office Furniture. File cabinet.

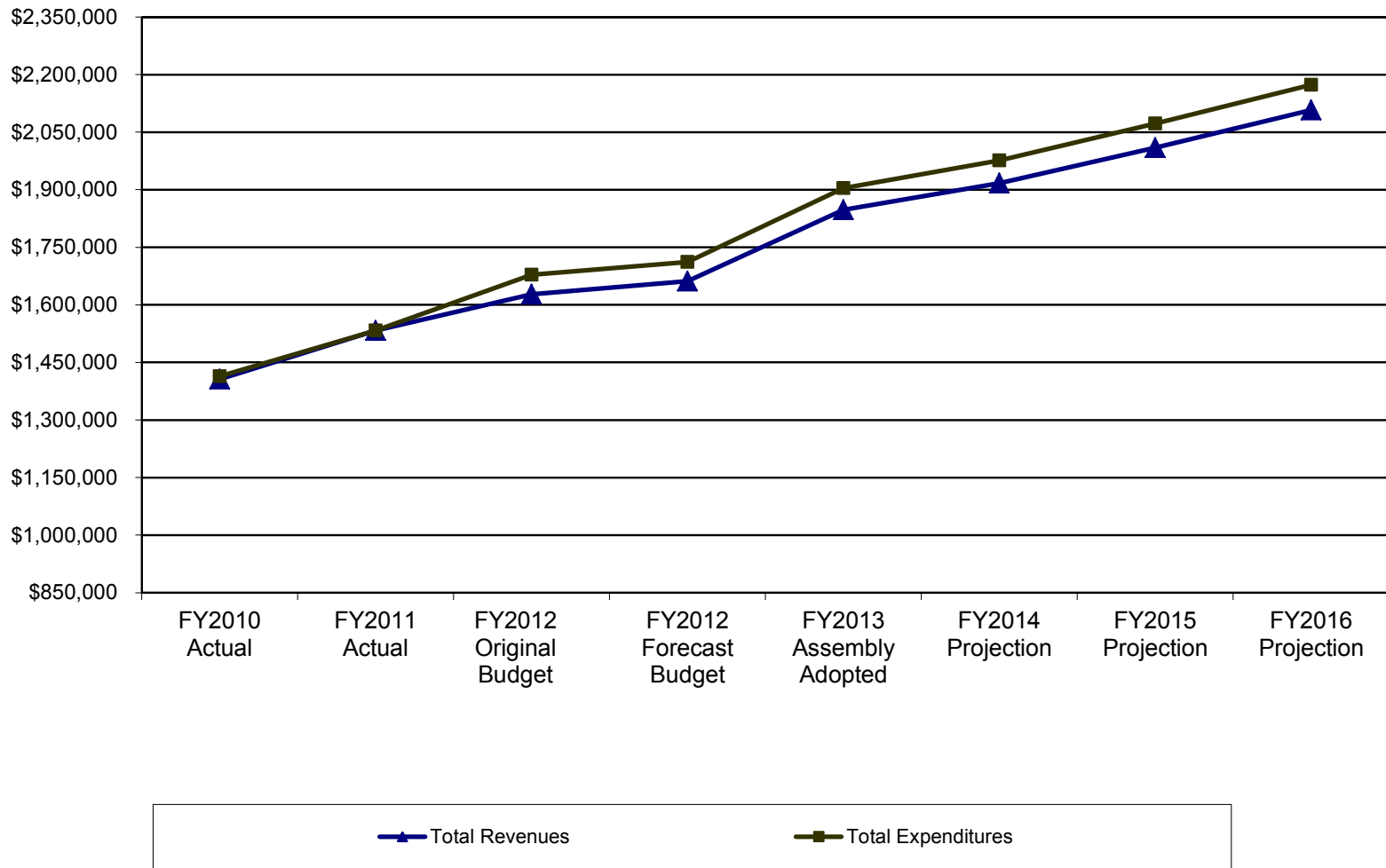
60000 Charges (To) From Other Depts. These are charges from the River Center department for a portion of the wages and benefits of the Water Resource Manager/Hydrologist working on SBCFSA projects.

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Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
911 Charges	\$ 913,463	\$ 924,663	\$ 1,200,167	\$ 1,200,167	\$ 1,220,274	\$ 1,263,569	\$ 1,330,157	\$ 1,400,088
Other Revenue	70,000	70,000	70,000	70,000	105,000	140,000	140,000	140,000
Total Revenues	983,463	994,663	1,270,167	1,270,167	1,325,274	1,403,569	1,470,157	1,540,088
Operating Transfers From:								
General Fund	284,231	391,170	179,513	213,198	329,065	309,998	326,527	343,796
Nikiski Fire Service Area	69,258	42,352	52,181	52,181	55,164	57,922	60,818	63,859
Central Emergency Service Area	69,258	98,505	119,142	119,142	130,226	136,737	143,574	150,753
Kachemak Emergency Service Area	-	6,975	6,767	6,767	8,042	8,444	8,866	9,309
Total Operating Transfers	422,747	539,002	357,603	391,288	522,497	513,101	539,785	567,717
Total Revenues and Operating Transfers	1,406,210	1,533,665	1,627,770	1,661,455	1,847,771	1,916,670	2,009,942	2,107,805
Expenditures:								
Personnel	844,718	1,046,603	1,091,521	1,099,930	1,189,138	1,248,595	1,311,025	1,376,576
Supplies	38,636	1,445	1,800	5,885	6,650	6,983	7,332	7,699
Services	441,439	395,155	486,773	506,764	587,006	595,356	625,124	656,380
Capital Outlay	5,190	-	-	1,200	13,738	14,013	14,293	14,579
Interdepartmental Charges	84,056	90,462	98,019	98,019	107,768	111,001	114,331	117,761
Total Expenditures	1,414,039	1,533,665	1,678,113	1,711,798	1,904,300	1,975,948	2,072,105	2,172,995
Total Expenditures and Operating Transfers	1,414,039	1,533,665	1,678,113	1,711,798	1,904,300	1,975,948	2,072,105	2,172,995
Net Results From Operations	(7,829)	-	(50,343)	(50,343)	(56,529)	(59,278)	(62,163)	(65,190)
Projected Lapse	-	-	50,343	50,343	56,529	59,278	62,163	65,190
Change in Fund Balance	(7,829)	-	-	-	-	-	-	-
Beginning Fund Balance	7,829	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

911 Program Revenues & Expenditures



The 911 program is projected to receive revenues of approximately \$1,827,771 during FY2013 with the City of Soldotna (\$105,000), Central Emergency Services (\$130,226), Nikiski Fire Service Area (\$55,164) and Kachemak Emergency Service Area (\$8,042) contributing for dispatching services and \$1,220,274 generated from a \$1.50 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.

Fund: 264	Department Function
Dept: 11255	911 Communications

Mission

The mission of this department 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, while striving to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner.

Major Long Term Issues and Concerns:

- Lack of training funds result in difficulty achieving professional training requirements and dilute overall effectiveness in an on-going effort to enhance staff skill sets, remain current with technologies, and apply best public safety practices. In FY13 the training budget has increased to begin addressing this issue.
- Adequate staffing levels for 24/7 9-1-1 operation in order to provide sufficient coverage and minimize liability.
- Implement police protocol, standardizing all three disciplines (EMS/Fire/Law Enforcement).
- Current governance structure of SPSCC.

FY2012 Accomplishments

- Implementation of Computer Aided Dispatch (CAD) System which significantly impacted business process and work flow. CAD can be utilized as a tool to analyze all activity in the communications center.
- Filled the Emergency Communications Technical Specialist position.
- Continued 9-1-1 Education Program at local elementary schools.
- Installed computerized version of Emergency Fire Dispatch protocol.

FY2013 New Initiatives:

- Pursuit of National Academy Medical Dispatch (NAED) accreditation.
- Promote consistency in all processes 24 hours a day, seven days per week.
- Educate residents by enhancing public education activities and involvement in the community.
- Integrate the Alaska Records Management System into operations.

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:

Answer Time	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Average 9-1-1 Time to Answer	:10	n/a	:05	:06	:06

Priority/Goal: Training

Goal: Educate our staff

Objective: Have all staff complete and pass EMD and EFD classes and receive certification.

Measure:

Training Success Rate	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Percent of staff passing EMD, EFD classes	100%	n/a	n/a	100%	100%

Fund: 264	Department Function
Dept: 11255	911 Communications - Continued

Priority/Goal: Quality assurance
Goal: Accuracy on monthly quality improvement case evaluation compliance scores.
Objective: 100% evaluation scores.

Measures:

Compliance scores	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Case entry	100%	n/a	n/a	95%	98%
Key questions	100%	n/a	n/a	90%	95%
Pre Arrival Instructions (PAI's)	100%	n/a	n/a	95%	98%
Post Dispatch Instruction's (PDI's)	100%	n/a	n/a	90%	95%
Final coding	100%	n/a	n/a	90%	95%
Total compliance score	100%	n/a	n/a	90%	95%

Commentary
The Soldotna Public Safety Communications Center (SPSCC) is staffed by a team of highly trained communications specialists. We are trained to handle a variety of police, fire and medical emergencies. Public Safety Dispatchers are responsible for receiving, prioritizing and sending appropriate assistance to the citizens requesting aid.

The Computer Aided Dispatch project consumed the majority of calendar year 2011. The CAD system was implemented on September 20, 2011. The system helps to automate the entry, storage and retrieval of information essential for handling requests for assistance and tracking the activities of law enforcement, fire and emergency medical responders. There were significant changes to our business work flow, creating many challenges as staff transitioned and adjusted to the new system. The success of the CAD project would not have been possible without a team of hard-working, dedicated professionals.

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 398,420	\$ 504,501	\$ 595,072	\$ 595,072	\$ 638,628	\$ 43,556	7.32%
40120 Temporary Wages	32,747	24,550	5,150	5,150	5,150	-	0.00%
40130 Overtime Wages	48,774	65,081	33,234	33,234	35,465	2,231	6.71%
40210 FICA	38,265	49,532	54,969	54,969	59,282	4,313	7.85%
40221 PERS	127,944	181,139	142,341	142,341	153,209	10,868	7.64%
40321 Health Insurance	154,232	156,753	191,250	199,659	220,861	21,202	10.62%
40322 Life Insurance	628	792	1,508	1,508	1,614	106	7.03%
40410 Leave	43,689	62,825	66,401	66,401	73,381	6,980	10.51%
40511 Other Benefits	19	1,430	1,596	1,596	1,548	(48)	-3.01%
Total: Personnel	844,718	1,046,603	1,091,521	1,099,930	1,189,138	89,208	8.11%
Supplies							
42110 Office Supplies	232	133	300	300	300	-	0.00%
42120 Computer Software	37,495	-	-	-	-	-	-
42210 Operating Supplies	909	602	1,500	1,500	1,500	-	0.00%
42263 Training Supplies	-	710	-	-	1,100	1,100	-
42310 Repair/Maintenance Supplies	-	-	-	4,085	3,750	(335)	-8.20%
Total: Supplies	38,636	1,445	1,800	5,885	6,650	765	13.00%
Services							
43011 Contractual Services	255,899	245,301	245,075	268,330	337,414	69,084	25.75%
43019 Software Licensing	6,663	-	30,544	42,565	30,544	(12,021)	-28.24%
43110 Communications	127,887	103,596	138,874	124,789	141,774	16,985	13.61%
43210 Transportation/Subsistence	5,781	3,077	1,000	1,000	5,955	4,955	495.50%
43260 Training	2,345	3,924	-	5,000	6,580	1,580	31.60%
43510 Insurance Premium	-	-	-	-	4,533	4,533	-
43610 Utilities	37,499	36,184	40,230	40,230	40,430	200	0.50%
43720 Equipment Maintenance	2,575	-	25,750	19,550	14,476	(5,074)	-25.95%
43764 Snow Removal	583	687	1,700	1,700	1,700	-	0.00%
43780 Building/Ground Maintenance	1,995	2,164	3,100	3,100	3,100	-	0.00%
43920 Dues and Subscriptions	212	222	500	500	500	-	0.00%
Total: Services	441,439	395,155	486,773	506,764	587,006	80,242	15.83%
Capital Outlay							
48210 Communications Equipment	-	-	-	-	13,738	13,738	-
48710 Minor Office Equipment	760	-	-	1,200	-	(1,200)	-100.00%
48720 Minor Office Furniture	4,430	-	-	-	-	-	-
Total: Capital Outlay	5,190	-	-	1,200	13,738	12,538	1044.83%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	84,056	90,462	98,019	98,019	107,768	9,749	9.95%
Total: Interdepartmental Charges	84,056	90,462	98,019	98,019	107,768	9,749	9.95%
Department Total	\$ 1,414,039	\$ 1,533,665	\$ 1,678,113	\$ 1,711,798	\$ 1,904,300	\$ 192,502	10.11%

Fund 264**Department 11255 - 911 Communications - Continued****Line-Item Explanations**

40110 Regular Wages. Staff includes: Communications Center Manager, 2 Shift Supervisors, and 6.5 Public Safety Dispatchers 1 On-Call Public Safety Dispatcher, .75 Emergency management Technical Specialist (IT).

42263 Training Supplies. 9-1-1 Education supplies.

42310 Repair/Maintenance Supplies. 75% power module for ERC (75% - \$3,750).

43011 Contractual Services. Payments to cities for E911 services, (\$152,640), custodial (\$3,600), EMD, EFD, AQUA protocol software and cardset support and updates (\$3,500), 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 (\$5,140), CritiCall software maintenance (\$599), and KPB hosted EMD and EFD courses (\$6,000).

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. Yearly Navigator conference for dispatch supervisor (\$1,000.00), NAED training for EMD/EFD recertification (\$1,000), BLS (\$500), Aegis conference (\$780), ASEC (\$300), EMD/EFD recertification (\$1,000), miscellaneous staff training (\$2,000).

43720 Equipment Maintenance. Stencil recorder maintenance agreement (\$3,726), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250), Motorola radio console maintenance(\$7,500).

48120 Office Equipment. 9-1-1 Workstation replacements.

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100).

60000 Charges (To) From Other Departments. These are charges from Resource Planning for all wages and benefits of the Addressing Officer responsible for all 911 addressing and database management (\$107,768).

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Kenai Peninsula Borough

Recreation Service Area

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 Recreation Service Area - this service area provides recreation services for the residents of Seldovia.

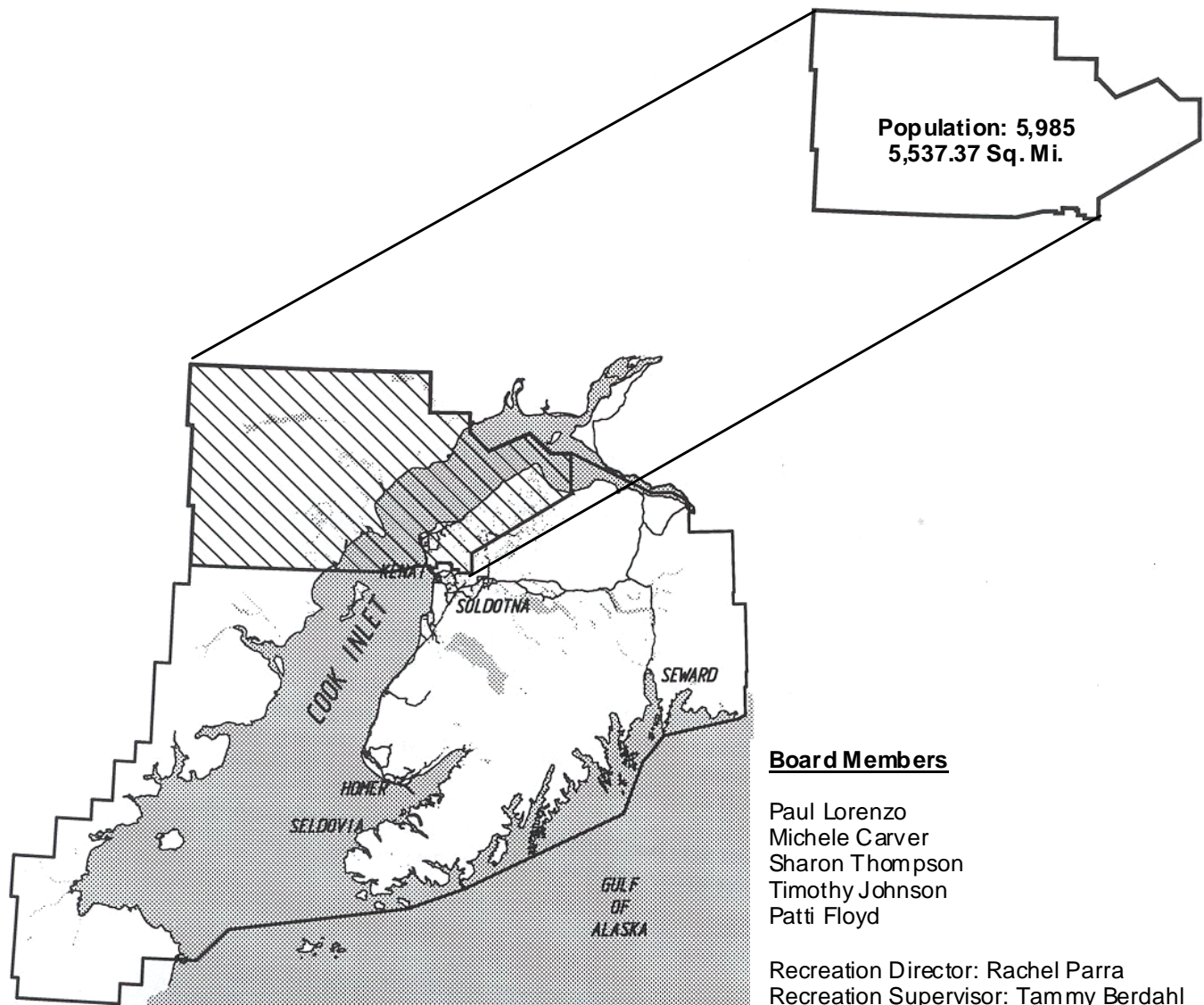
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North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 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 had adopted the vacant school as our "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.

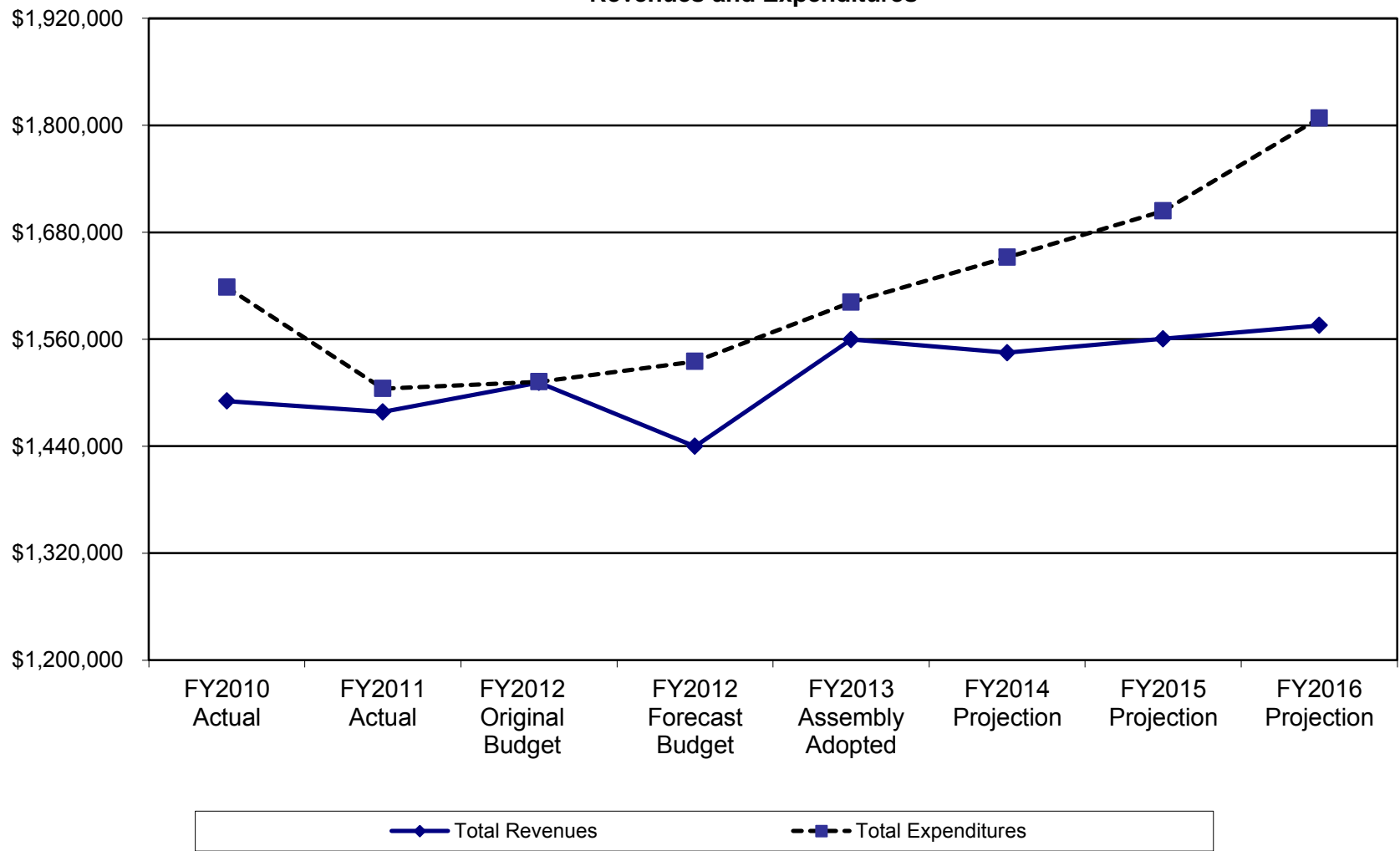
Revenues are derived primarily through property tax. The mill rate for fiscal year 2013 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



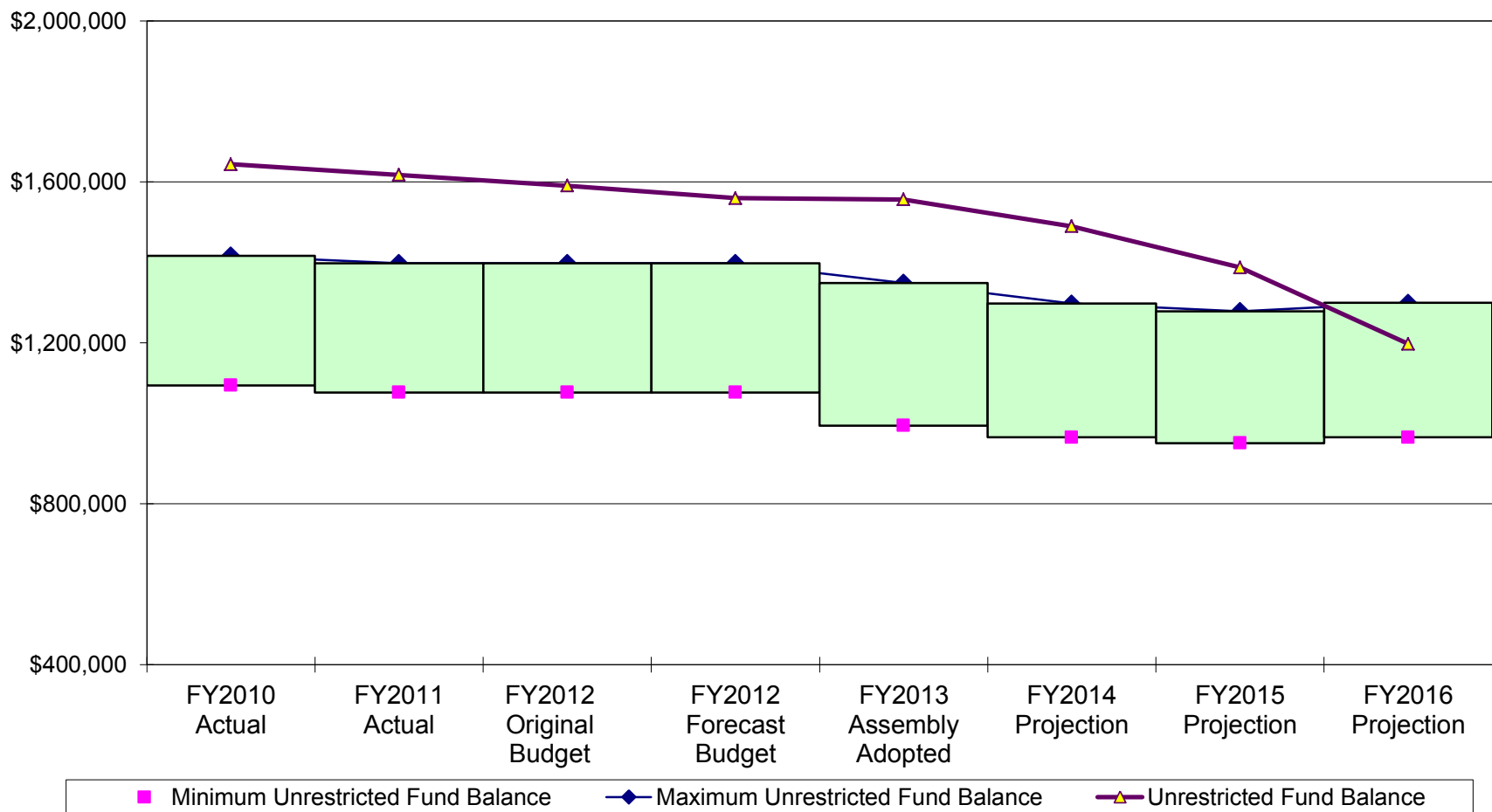
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	624,237	583,108	696,156	622,417	629,354	641,941	654,780	667,876
Personal	35,489	37,922	36,708	38,926	37,895	37,895	37,895	37,895
Oil & Gas (AS 43.56)	499,012	518,788	518,866	518,866	625,046	593,794	593,794	593,794
	<u>1,158,738</u>	<u>1,139,818</u>	<u>1,251,730</u>	<u>1,180,209</u>	<u>1,292,295</u>	<u>1,273,630</u>	<u>1,286,469</u>	<u>1,299,565</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 629,359	\$ 585,907	\$ 696,156	\$ 622,417	\$ 629,354	\$ 641,941	\$ 654,780	\$ 667,876
Personal	37,037	38,821	35,974	38,147	37,137	37,137	37,137	37,137
Oil & Gas (AS 43.56)	484,775	532,451	518,866	518,866	625,046	593,794	593,794	593,794
Interest	2,206	3,125	5,350	5,350	5,564	5,787	6,018	6,259
Flat Tax	2,306	3,436	2,900	2,900	2,900	2,958	3,017	3,077
Motor Vehicle Tax	16,597	17,772	15,467	15,467	15,467	15,931	16,409	16,901
Total Property Taxes	<u>1,172,280</u>	<u>1,181,512</u>	<u>1,274,713</u>	<u>1,203,147</u>	<u>1,315,468</u>	<u>1,297,548</u>	<u>1,311,155</u>	<u>1,325,044</u>
State Revenue	22,356	34,000	-	-	-	-	-	-
Interest Earnings	65,909	37,640	46,634	46,634	47,444	46,685	44,677	41,613
Other Revenue	230,075	225,207	190,000	190,000	196,700	200,634	204,647	208,740
Total Revenues	<u>1,490,620</u>	<u>1,478,359</u>	<u>1,511,347</u>	<u>1,439,781</u>	<u>1,559,612</u>	<u>1,544,867</u>	<u>1,560,479</u>	<u>1,575,397</u>
Expenditures:								
Personnel	861,233	899,142	884,350	907,115	965,721	1,004,350	1,044,524	1,086,305
Supplies	102,486	101,345	113,500	117,000	105,300	107,406	109,554	111,745
Services	444,007	435,745	474,484	464,422	475,472	484,981	494,681	504,575
Capital Outlay	10,506	18,341	-	6,562	5,000	5,100	5,202	5,306
Interdepartmental Charges	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,418,232</u>	<u>1,454,573</u>	<u>1,472,334</u>	<u>1,495,099</u>	<u>1,551,493</u>	<u>1,601,837</u>	<u>1,653,961</u>	<u>1,707,931</u>
Operating Transfers To:								
Capital Projects Fund	200,000	50,000	40,000	40,000	50,000	50,000	50,000	100,000
Total Operating Transfers	<u>200,000</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
Total Expenditures and Operating Transfers	<u>1,618,232</u>	<u>1,504,573</u>	<u>1,512,334</u>	<u>1,535,099</u>	<u>1,601,493</u>	<u>1,651,837</u>	<u>1,703,961</u>	<u>1,807,931</u>
Net Results From Operations	(127,612)	(26,214)	(987)	(95,318)	(41,881)	(106,970)	(143,482)	(232,534)
Projected Lapse (2.5%)	-	-	36,808	37,377	38,787	40,046	41,349	42,698
Change in Fund Balance	(127,612)	(26,214)	35,821	(57,941)	(3,094)	(66,924)	(102,133)	(189,836)
Beginning Fund Balance	1,771,023	1,643,411	1,554,463	1,617,197	1,559,256	1,556,162	1,489,238	1,387,105
Ending Fund Balance	<u>\$ 1,643,411</u>	<u>\$ 1,617,197</u>	<u>\$ 1,590,284</u>	<u>\$ 1,559,256</u>	<u>\$ 1,556,162</u>	<u>\$ 1,489,238</u>	<u>\$ 1,387,105</u>	<u>\$ 1,197,269</u>

**North Peninsula Recreation
Revenues and Expenditures**



**North Peninsula Recreation
Unreserved Fund Balance**



Fund: 225
Dept: 61110

Department Function
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/Wally ball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails and Nikiski Pool Trails, Multi-Purpose Fields, Playgrounds, Skateboard 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
 - Declining oil & gas and 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.

FY2012 Accomplishments

Administration

- Conducted the NPRSA community survey to gain input from the community, guide service area goals, and measure performance.
- Adopted five year plan for service area based on community survey results.
- Completed alternative energy feasibility study. Will explore alternative energy options as appropriate.
- Implemented new software for the taxpayer system.

Operations

- Completed the glycol make-up system and heat reclaim system project for the Nikiski Pool boiler room.
- Installed security cameras for NPRSA facilities.
- Installed new efficient lighting in the exercise room/ racquetball courts to reduce energy consumption.
- Fundraising activities and events for the community playground project.

FY2013 New Initiatives:

- Opening of the Nikiski Community Playground.
- Secure grant funding to supplement the capital projects fund.
- Develop long term use plans and capital improvement plans for the NCRC facility.
- Explore alternative energy options as appropriate.
- Update policies & procedures manual for the service area.
- Expansion of the trail system

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.

Measures:

Attendance/Participation	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Nikiski Pool	60,000	55,279	56,492	56,000	56,000
Sports Leagues	300	282	284	280	280
Courts & Exercise	2,500	1,229	1,047	1,200	1,200
Summer Day Camp	500	383	449	450	450
NCRC Attendance	10,000	1,967	2,320	3,000	3,000
NCRC Rentals / Attendance	150 / 10,000	98 / 6,386	106 / 6,407	100 / 6,400	100 / 6,400
Various Recreation Programs and Events Attendance	5,000	1,482	1,974	2,000	2,000

Fund: 225	Department Function
Dept: 61110	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 temporary maintenance staff to accommodate workload demand of maintenance at the NCRC.
 3. Increase recruitment of volunteers for additional class and program instruction.

Measures:

Staff/Volunteer Levels	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing History hours	30,420	31,601	31,578	29,640	30,420
% Staff Hours—Programs & Operations	86%	n/a	n/a	85%	85%
% Staff Hours—Cleaning & Maintenance	9%	n/a	n/a	10%	10%
% Staff Hours—Training & Certification	3%	n/a	n/a	3.5%	3.5%
% Staff Hours—Special Events/Facility Rentals	1.5%	n/a	n/a	1%	1%
% Staff Hours—Other	0.5%	n/a	n/a	0.5%	0.5%
Estimated Volunteers/ Volunteer Hours	150 / 3,000	n/a	n/a	125 / 1,800	130 / 2,200

Priority/Goal: Community Events

Goal: Enhance the services of NPRSA by providing additional community events and programs.

- Objective:**
1. Increase and/or expand the number of new community events and programs annually.
 2. Develop special events to promote seasonal programming for aquatics and recreation.

Measures:

Community Events & Special Programs	Benchmark	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Recreation	20	13	13	13	15
Aquatics	5	2	1	1	3

Commentary

With today's economy and energy concerns, NPRSA is facing many new challenges. The service area has seen a number of dramatic changes in the past ten years. Although these changes have brought forth new opportunities, subsequently new challenges have followed.

The service area mill rate has remained unchanged since 1993. From 1993 to the present day the 1.0 mill rate has provided the service area a tax structure that has allowed for:

- Major pool renovation
- Management of an entirely new facility, the NCRC, and turned a borough liability into a borough asset.
- Expanded recreation services and programs

During this same time period the following has put substantial pressure on the mill rate:

- Expansion of services
- Minimal change in assessed values
- Increasing energy costs
- Increasing personnel & insurance costs

Due to minimal changes in assessed values over the last 10 years, the NPRSA administration and board will be forced to consider one or more of the following when developing future budgets:

- Budget Reduction/Reduction of Services
- Increased User Fees
- Mill Rate Adjustment
- Revision of Long Term Capital Improvements Plan

Our 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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 366,328	\$ 384,317	\$ 394,980	\$ 394,980	\$ 426,260	\$ 31,280	7.92%
40120 Temporary Wages	151,720	156,192	150,153	150,153	153,908	3,755	2.50%
40130 Overtime Wages	2,590	5,975	3,153	3,153	4,336	1,183	37.52%
40210 FICA	42,509	44,686	46,893	46,893	50,084	3,191	6.80%
40221 PERS	108,364	124,265	90,387	90,387	97,702	7,315	8.09%
40321 Health Insurance	139,592	129,870	144,500	167,265	174,235	6,970	4.17%
40322 Life Insurance	597	624	1,016	1,016	1,088	72	7.09%
40410 Leave	46,582	50,114	51,972	51,972	56,668	4,696	9.04%
40511 Other Benefits	2,951	3,099	1,296	1,296	1,440	144	11.11%
Total: Personnel	861,233	899,142	884,350	907,115	965,721	58,606	6.46%
Supplies							
42110 Office Supplies	3,531	3,285	3,800	3,800	3,800	-	0.00%
42120 Computer Software	100	-	9,200	10,000	1,000	(9,000)	-90.00%
42210 Operating Supplies	60,467	59,859	61,000	63,700	61,000	(2,700)	-4.24%
42230 Fuel, Oils and Lubricants	2,137	2,543	3,000	5,150	3,000	(2,150)	-41.75%
42250 Uniforms	2,634	2,217	2,400	2,400	2,400	-	0.00%
42310 Repair/Maint Supplies	24,526	24,257	25,000	22,450	25,000	2,550	11.36%
42360 Motor Vehicle Supplies	207	241	500	500	500	-	0.00%
42410 Small Tools	948	1,457	1,000	1,000	1,000	-	0.00%
42424 Safety Supplies	583	489	-	400	-	(400)	-100.00%
42960 Recreational Supplies	7,353	6,997	7,600	7,600	7,600	-	0.00%
Total: Supplies	102,486	101,345	113,500	117,000	105,300	(11,700)	-10.00%
Services							
43011 Contractual Services	31,061	31,391	31,572	31,572	47,547	15,975	50.60%
43014 Physical Examinations	-	330	500	500	500	-	0.00%
43019 Software Licensing	347	-	-	-	-	-	-
43110 Communications	6,062	6,811	7,500	7,500	7,500	-	0.00%
43140 Postage	2,261	1,968	2,500	2,350	2,500	150	6.38%
43210 Transportation/Subsistence	16,676	15,778	12,588	12,588	12,574	(14)	-0.11%
43260 Training	2,163	3,097	2,515	2,515	2,500	(15)	-0.60%
43310 Advertising	7,005	7,188	7,500	7,500	7,500	-	0.00%
43410 Printing	1,499	920	2,000	2,000	2,000	-	0.00%
43510 Insurance Premium	67,153	62,214	60,654	60,654	45,696	(14,958)	-24.66%
43610 Utilities	190,224	183,192	215,500	209,505	215,500	5,995	2.86%
43750 Vehicle Maintenance	1,622	3,141	2,000	2,200	2,000	(200)	-9.09%
43780 Buildings/Grounds Maintenance	39,006	36,143	40,500	35,123	40,500	5,377	15.31%
43810 Rents and Operating Leases	71,938	76,398	82,555	83,605	82,555	(1,050)	-1.26%
43920 Dues and Subscriptions	1,057	1,183	1,000	1,210	1,000	(210)	-17.36%
43960 Recreation Program Expenses	5,933	5,991	5,600	5,600	5,600	-	0.00%
Total: Services	444,007	435,745	474,484	464,422	475,472	11,050	2.38%
Capital Outlay							
48120 Office Equipment	-	5,503	-	-	-	-	-
48311 Machinery and Equipment	-	-	-	-	5,000	5,000	-
48710 Minor Office Equipment	1,860	7,984	-	5,945	-	(5,945)	-100.00%
48720 Minor Office Furniture	1,168	-	-	-	-	-	-
48730 Minor Communications Equipment	266	2,686	-	617	-	(617)	-100.00%
48740 Minor Machines & Equipment	3,945	-	-	-	-	-	-
48755 Minor Recreational Equipment	3,267	2,168	-	-	-	-	-
Total: Capital Outlay	10,506	18,341	-	6,562	5,000	(1,562)	-23.80%
Transfers							
50459 North Pen Rec Capital Projects	200,000	50,000	40,000	40,000	50,000	10,000	25.00%
Total: Transfers	200,000	50,000	40,000	40,000	50,000	10,000	25.00%
Department Total	\$ 1,618,232	\$ 1,504,573	\$ 1,512,334	\$ 1,535,099	\$ 1,601,493	\$ 66,394	4.33%

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.

Added: 780 temporary hours for maintenance staff.

42120 Computer Software. Decreased from previous year for one time purchase of software.

43011 Contractual Services. Includes contract with Boys & Girls Club to provide services and programs for the village of Tyonek (\$14,000), Energy Audit (\$14,000), Siemens air handler diagnostic/support/software upgrade (\$11,693), ATS burglar/fire system service and support (\$1,924), software support (\$1,610), alarm inspections (\$1,300), security and fire alarm monitoring (\$1,420), water testing (\$750) and miscellaneous smaller contracts (\$850).

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.

43810 Rents & Operating Leases. For utility, insurance and maintenance costs associated with operating the Nikiski Community Recreation Center and other small equipment rentals.

48311 Machinery and Equipment. Scheduled replacement of snow blower (\$5,000).

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 322, 325 & 336

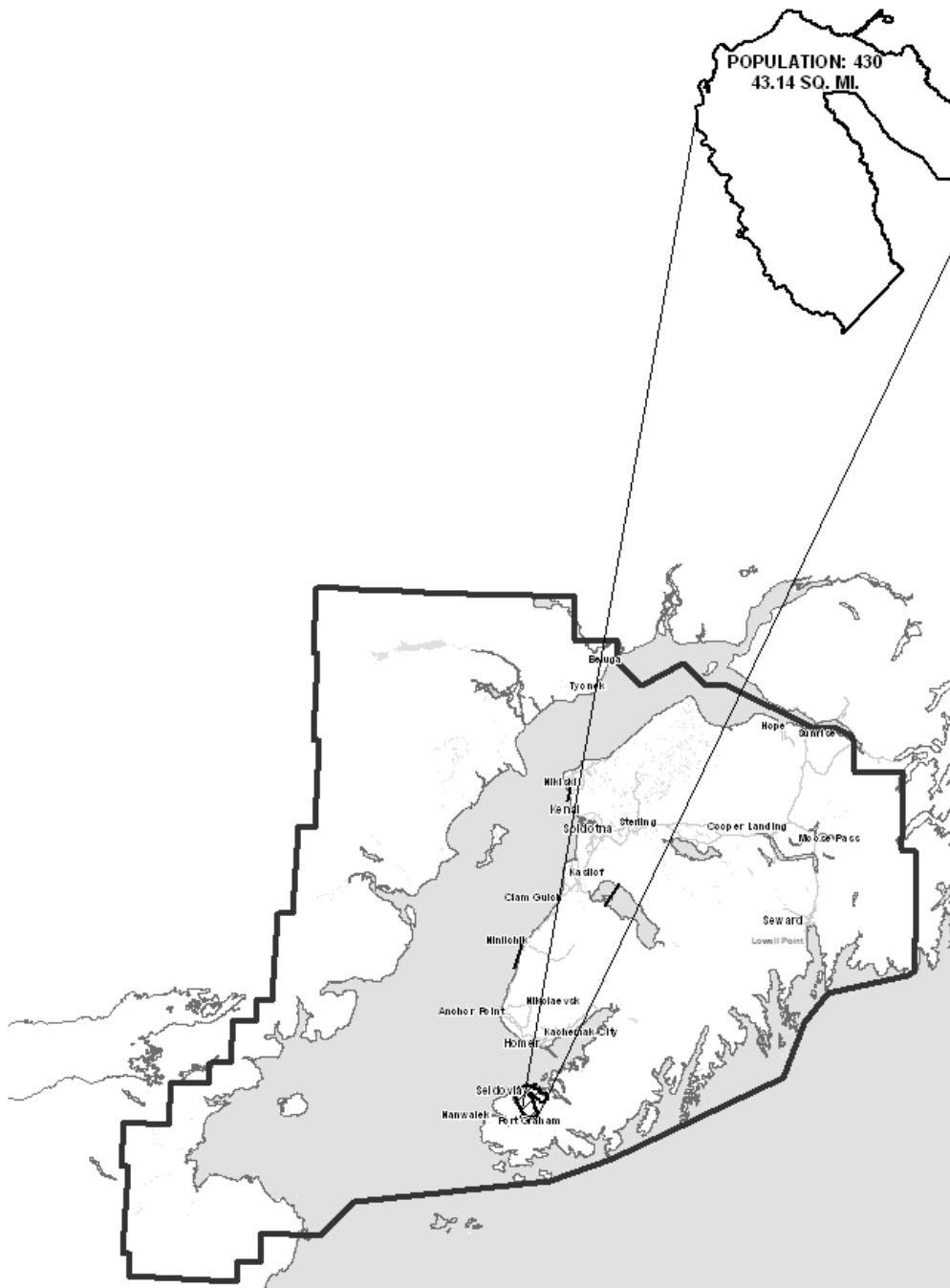
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Seldovia Recreation Service Area

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 Recreation 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 2013 is .75 mills.



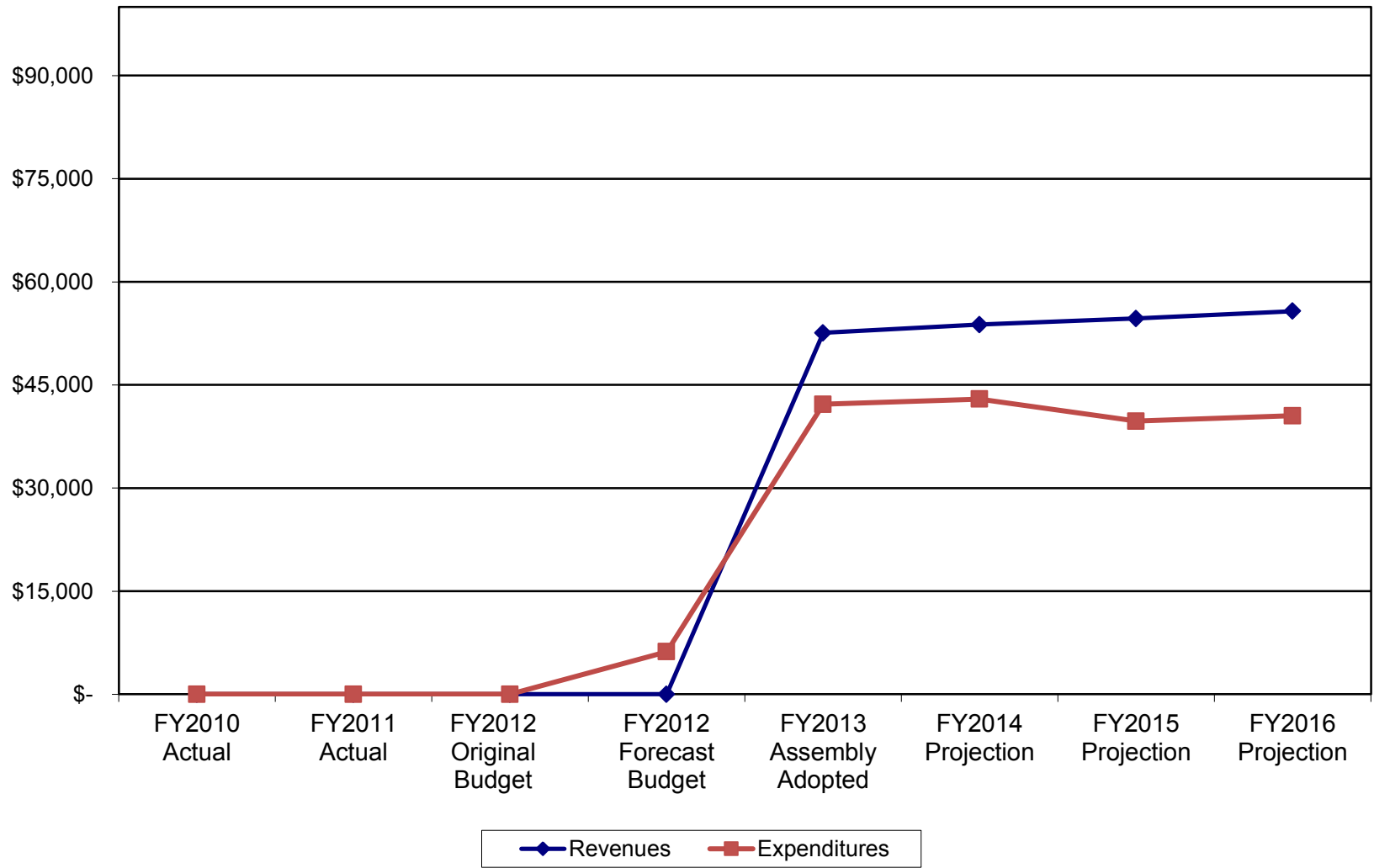
Board Members

Vivian Rojas
Mark Janes
Sheryl Hingley
Sandra Murray
Janice Wyland

Fund: 227 Seldovia Recreation Service Area - Budget Projection

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Fund Budget:								
Taxable Value (000's)								
Real	-	-	-	-	68,861	70,238	71,643	73,076
Personal	-	-	-	-	1,278	1,278	1,278	1,278
	-	-	-	-	70,139	71,516	72,921	74,354
Mill Rate					0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ -	\$ -	\$ -	\$ -	\$ 51,646	\$ 52,679	\$ 53,732	\$ 54,807
Personal	-	-	-	-	939	939	939	939
Flat Tax	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	52,585	53,618	54,671	55,746
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	158	-	-
Total Revenues	-	-	-	-	52,585	53,776	54,671	55,746
Expenditures:								
Supplies	-	-	-	500	3,333	3,400	3,468	3,537
Services	-	-	-	4,700	34,856	35,553	36,264	36,989
Capital Outlay	-	-	-	1,000	4,000	4,000	-	-
Interdepartmental Charges	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	6,200	42,189	42,953	39,732	40,526
Total Expenditures and Operating Transfers	-	-	-	6,200	42,189	42,953	39,732	40,526
Net Results From Operations	-	-	-	(6,200)	10,396	10,823	14,939	15,220
Projected Lapse (2.5%)	-	-	-	-	1,055	1,074	993	1,013
Change in Fund Balance	-	-	-	(6,200)	11,451	11,897	15,932	16,233
Beginning Fund Balance	-	-	-	-	(6,200)	5,251	17,148	33,080
Ending Fund Balance	\$ -	\$ -	\$ -	\$ (6,200)	\$ 5,251	\$ 17,148	\$ 33,080	\$ 49,313

**Seldovia Recreation Service Area
Revenues and Expenditures**



Fund	227	Department Function
Dept:	61210	Seldovia Recreational Service Area

Mission

Provide recreational programs for the residents and visitors of the service area.

Program Description

Services provided by the service area may include but are not limited to senior citizen and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction, nature education and outdoor activities.

Major Long Term Issues and Concerns:

- Maintaining an appropriate mill rate for sustainable services / programs
- Continue operations of facilities and grounds amid increasing energy and operational costs.
- Long term use plans and facility options for the Sea Otter Community Center (SOCC) building (aka Seldovia Community Center).

FY2012 Accomplishments

Administration:

- Organization of Service Area Board.
- Established first operating budget of service area.

Operations:

- Completed transition of operating the recreational facility from the Seldovia Boy and Girls Club to that of the service area.
- Began the process of learning the standard operating procedures to be followed in administrating the service area operations.

FY2013 New Initiatives:

- Establish routine operating procedures for new service area activities.
- 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	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
Community gatherings / Potluck events	N/A	-	-	-	-
SOCC Rentals / Attendance	N/A	-	-	-	-
Educational classes	N/A	-	-	-	-
Youth Programs – Attendance	N/A	-	-	-	-
Senior programs - Attendance	N/A	-	-	-	-

Commentary
 Through Ordinance 2011-28 the assembly approved the creation of the Service Area which the voters approved at the October 4, 2011 Borough election. Since this service area is in the start-up period, performance measures will be developed during FY2013.

**Kenai Peninsula Borough
Budget Detail**

**Fund 227
Department 61210 - Seldovia Recreation Service Area**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ -	\$ -	\$ -	\$ 100	\$ 500	\$ 400	400.00%
42210 Operating Supplies	-	-	-	400	2,833	2,433	608.25%
	-	-	-	500	3,333	2,833	566.60%
Services							
43011 Contractual Services	-	-	-	2,400	20,926	18,526	771.92%
43110 Communications	-	-	-	500	667	167	33.40%
43140 Postage	-	-	-	-	100	100	-
43250 Freight	-	-	-	-	250	250	-
43510 Insurance Premiums	-	-	-	-	1,396	1,396	-
43610 Utilities	-	-	-	1,300	11,200	9,900	761.54%
43780 Building/Grounds Maintenance	-	-	-	500	317	(183)	-36.60%
Total: Services	-	-	-	4,700	34,856	34,856	741.62%
Capital Outlay							
48710 Minor Office Equipment	-	-	-	-	1,000	1,000	-
48720 Minor Office Furniture	-	-	-	-	2,000	2,000	-
48740 Minor Machines & Equipment	-	-	-	1,000	1,000	-	0.00%
Total: Capital Outlay	-	-	-	1,000	4,000	3,000	300.00%
Department Total	\$ -	\$ -	\$ -	\$ 6,200	\$ 42,189	\$ 40,689	656.27%

Line-Item Explanations

42110 Office Supplies. Purchase supplies for office.

42210 Operating Supplies. Cleaning and other supplies for operations of the facility.

43011 Contractual Services. Contract with City of Seldovia for administrative and janitorial services for the service area (\$20,000), Energy audit (\$926).

43110 Communications. To cover estimated telephone costs.

43610 Utilities. To cover estimated utilities costs (electricity, heat, water & sewer and waste hauling).

43780 Buildings/Grounds Maintenance. Estimated repairs and maintenance costs for facility.

48710 Minor Office Equipment. LED Epson projector and screen.

48720 Minor Office Furniture. Storage cabinetry, tables, and chairs.

48740 Minor Machines & Equipment. Miscellaneous minor equipment.

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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 page 337.

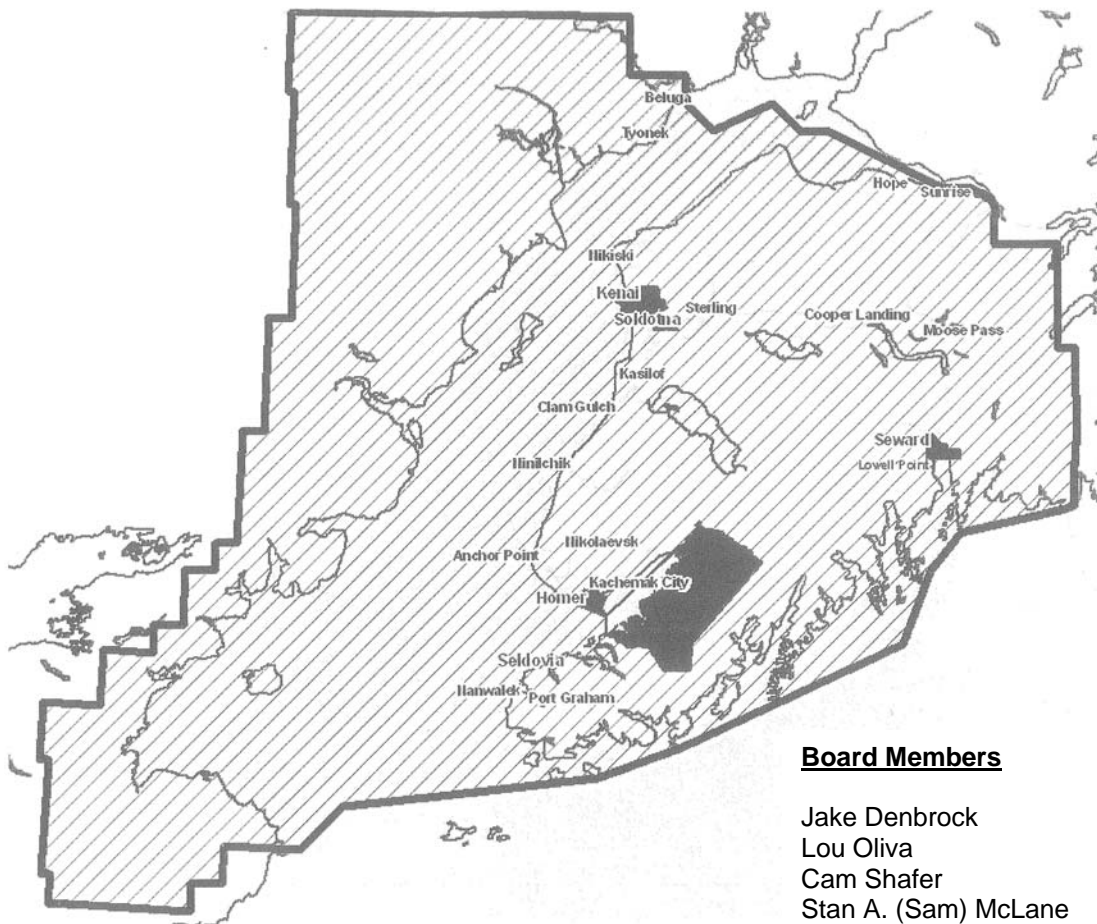
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Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each 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 630 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2013 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: Doug Schoessler

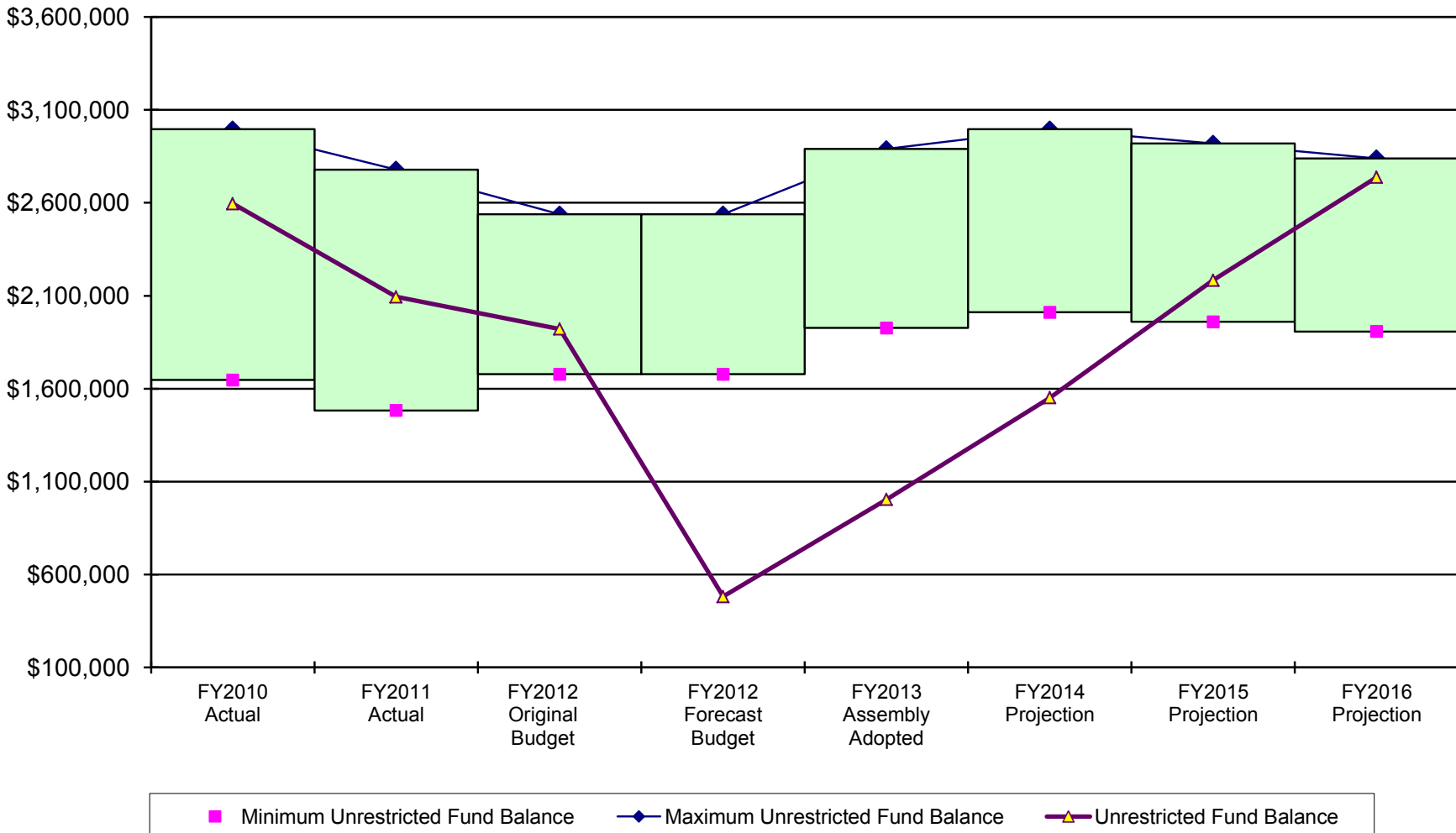
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	3,423,581	3,505,744	3,689,509	3,615,769	3,642,976	3,715,836	3,790,153	3,865,956
Personal	113,589	120,008	119,740	122,757	146,743	146,743	149,678	152,671
Oil & Gas (AS 43.56)	680,638	690,908	674,663	674,663	779,156	740,198	740,198	740,198
	<u>4,217,808</u>	<u>4,316,660</u>	<u>4,483,912</u>	<u>4,413,189</u>	<u>4,568,875</u>	<u>4,602,777</u>	<u>4,680,029</u>	<u>4,758,825</u>
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 4,871,239	\$ 4,886,679	\$ 5,166,013	\$ 5,062,077	\$ 5,100,166	\$ 5,202,170	\$ 5,306,214	\$ 5,412,338
Personal	160,192	169,895	164,283	168,423	201,331	201,331	205,358	209,465
Oil & Gas (AS 43.56)	933,075	1,005,353	944,528	944,528	1,090,818	1,036,277	1,036,277	1,036,277
Interest	16,600	24,434	12,550	12,550	12,785	12,880	13,096	13,316
Flat Tax	37,827	41,992	30,986	30,986	30,986	31,606	32,238	32,883
Motor Vehicle Tax	132,559	141,501	138,876	138,876	138,876	138,876	138,876	138,876
Total Property Taxes	<u>6,151,492</u>	<u>6,269,854</u>	<u>6,457,236</u>	<u>6,357,440</u>	<u>6,574,962</u>	<u>6,623,140</u>	<u>6,732,059</u>	<u>6,843,155</u>
State Revenue	30,069	45,590	-	-	-	-	-	-
Interest Earnings	152,094	65,484	100,000	50,000	15,000	30,000	45,000	45,000
Other Revenues	7,000	3,400	-	-	-	-	-	-
Total Revenues	<u>6,340,655</u>	<u>6,384,328</u>	<u>6,557,236</u>	<u>6,407,440</u>	<u>6,589,962</u>	<u>6,653,140</u>	<u>6,777,059</u>	<u>6,888,155</u>
Expenditures:								
Personnel	941,563	979,314	948,692	967,497	1,017,212	1,057,900	1,100,216	1,144,225
Supplies	62,678	73,537	74,370	74,370	80,870	82,487	84,137	85,820
Services	5,700,853	5,717,303	5,859,279	7,259,279	5,231,667	5,231,667	5,231,667	5,283,984
Capital Outlay	41,981	47,873	44,550	44,550	5,050	5,151	5,254	5,359
Interdepartmental Charges	(69,471)	(64,966)	(77,440)	(77,440)	(79,763)	(82,954)	(86,272)	(89,723)
Total Expenditures	<u>6,677,604</u>	<u>6,753,061</u>	<u>6,849,451</u>	<u>8,268,256</u>	<u>6,255,036</u>	<u>6,294,251</u>	<u>6,335,002</u>	<u>6,429,665</u>
Operating Transfers To:								
Special Revenue Funds	-	132,748	-	-	-	-	-	97,502
Capital Project Fund	-	-	-	-	-	-	-	-
Total Operating Transfers	<u>-</u>	<u>132,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,502</u>
Total Expenditures and Operating Transfers	<u>6,677,604</u>	<u>6,885,809</u>	<u>6,849,451</u>	<u>8,268,256</u>	<u>6,255,036</u>	<u>6,294,251</u>	<u>6,335,002</u>	<u>6,527,167</u>
Net Results From Operations	(336,949)	(501,481)	(292,215)	(1,860,816)	334,926	358,889	442,057	360,988
Projected Lapse (3%)	-	-	205,484	248,048	187,651	188,828	190,050	192,890
Change in Fund Balance	(336,949)	(501,481)	(86,731)	(1,612,768)	522,577	547,717	632,107	553,878
Beginning Fund Balance	2,932,299	2,595,350	2,007,466	2,093,869	481,101	1,003,678	1,551,395	2,183,502
Ending Fund Balance	<u>\$ 2,595,350</u>	<u>\$ 2,093,869</u>	<u>\$ 1,920,735</u>	<u>\$ 481,101</u>	<u>\$ 1,003,678</u>	<u>\$ 1,551,395</u>	<u>\$ 2,183,502</u>	<u>\$ 2,737,380</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 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.

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.
- 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.

- Parking regulations and right of way issues to enforce.
- Obstructions in the ROW. Snow piles, fences, cars, etc.
- Future funding for Road Capital Improvement Projects (CIP's).

FY2012 Accomplishments:

- Completed 20 Road CIP's.
- Obtained 13 easements from property owners to allow road improvements for CIP's.
- Completed Poppy Ridge RIAD pavement project.
- Applied calcium chloride to 365 miles of roads for dust control.
- Road improvement projects reduced complaint calls.
- Paved Cabin Lake Drive and River Hills Drive.

FY2013 New Initiatives:

- Contract \$6.2M for Road CIP's.
- Continue to evaluate and prioritize CIP's tiered road list.
- Continue and expand pavement repair program.
- Even Lane RIAD Paving Project.
- Possible Gravel RIAD's.
- Replenish \$300,000 in operating fund balance.

Performance Measures

Priority/Goal: Fiscal Health

Goal: Absorbing fuel costs and insurances increases without increasing the mill rate which is currently 1.4 mills.

Objective: 1. Control costs – Maintain mill rate and staffing costs from increases.

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing History	8	8	8	8
Mill Rate	1.4	1.4	1.4	1.4
Total Revenue	\$6,340,655	\$6,384,328	\$6,407,440	\$6,533,223
Number of miles maintained	632	633	635	638
Average Annual Total Cost -per road mile	\$10,565	\$10,878	\$12,991	\$9,804

Priority/Goal: Customer Service

Goal: Reduce customer calls by providing timely service and improving communication.

Objective: 1. Provide more communication to the public.
 2. Better use of staff time.

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Reduce calls tracked in the road maintenance program	2,359	1,980	1,900	1,850
Improve and promote website information –track # of hits	-	-	-	2,000
Increase road reports on radio	-	-	4	12

**Kenai Peninsula Borough
Budget Detail**

**Fund 236
Department 33950 - Road Service Area**

		FY2010	FY2011	FY2012	FY2012	FY2013	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast Budget	
Personnel								
40110	Regular Wages	\$ 518,680	\$ 545,266	\$ 547,273	\$ 547,273	\$ 579,796	\$ 32,523	5.94%
40120	Temporary Wages	15,919	11,237	15,000	15,000	15,000	-	0.00%
40130	Overtime Wages	3,335	2,849	4,531	4,531	4,776	245	5.41%
40210	FICA	46,496	48,014	49,354	49,354	52,058	2,704	5.48%
40221	PERS	145,635	166,509	122,925	122,925	129,529	6,604	5.37%
40321	Health Insurance	138,312	129,453	136,000	154,805	157,057	2,252	1.45%
40322	Life Insurance	818	851	1,342	1,342	1,409	67	4.99%
40410	Leave	71,608	74,133	71,403	71,403	76,723	5,320	7.45%
40511	Other Benefits	760	1,002	864	864	864	-	0.00%
	Total: Personnel	941,563	979,314	948,692	967,497	1,017,212	49,715	5.14%
Supplies								
42020	Signage Supplies	29,417	30,557	30,000	30,000	36,500	6,500	21.67%
42110	Office Supplies	2,216	3,603	3,445	2,745	3,445	700	25.50%
42120	Computer Software	-	-	255	255	255	-	0.00%
42210	Operating Supplies	233	243	250	450	250	(200)	-44.44%
42230	Fuel, Oils and Lubricants	23,261	30,366	33,120	33,120	33,120	-	0.00%
42250	Uniforms	-	-	250	250	250	-	0.00%
42310	Repair/Maintenance Supplies	131	209	250	250	250	-	0.00%
42360	Motor Vehicle Repair Supplies	6,730	7,876	6,000	6,000	6,000	-	0.00%
42410	Small Tools & Equipment	519	459	600	1,100	600	(500)	-45.45%
42424	Safety Supplies	171	224	200	200	200	-	0.00%
	Total: Supplies	62,678	73,537	74,370	74,370	80,870	6,500	8.74%
Services								
43011	Contractual Services	55,806	39,483	73,484	73,234	76,984	3,750	5.12%
43110	Communications	12,061	9,211	14,400	14,400	14,400	-	0.00%
43140	Postage	483	562	1,098	1,098	1,098	-	0.00%
43210	Transportation/Subsistence	11,250	6,133	11,962	11,962	9,520	(2,442)	-20.41%
43220	Car Allowance	3,649	-	-	-	-	-	-
43260	Training	1,050	-	3,520	3,520	2,200	(1,320)	-37.50%
43310	Advertising	9,805	7,275	12,000	12,000	12,000	-	0.00%
43410	Printing	36	39	-	50	-	(50)	-100.00%
43510	Insurance Premium	26,760	26,268	19,826	19,826	19,826	-	0.00%
43600	Project Management	540	-	-	-	-	-	-
43610	Utilities	3,136	3,257	6,225	6,225	6,225	-	0.00%
43720	Equipment Maintenance	1,288	1,172	2,000	2,200	2,000	(200)	-9.09%
43750	Vehicle Maintenance	8,297	7,387	10,000	10,000	10,000	-	0.00%
43780	Buildings/Grounds Maintenance	3,303	2,495	2,340	2,340	2,340	-	0.00%
43812	Equipment Replacement Pymt.	4,017	2,295	1,148	1,148	-	(1,148)	-100.00%
43920	Dues and Subscriptions	245	250	200	200	-	(200)	-100.00%
43931	Recording Fees	659	358	500	500	500	-	0.00%
43951	Dust Control	713,316	585,640	650,000	650,000	400,000	(250,000)	-38.46%
43952	Road Maintenance	4,845,152	5,025,478	5,050,576	6,450,576	4,674,574	(1,776,002)	-27.53%
	Total: Services	5,700,853	5,717,303	5,859,279	7,259,279	5,231,667	(2,027,612)	-27.93%
Capital Outlay								
48120	Office Equipment	-	11,757	1,000	-	1,000	1,000	-
48310	Vehicles	31,130	35,263	39,500	39,500	-	(39,500)	-100.00%
48710	Minor Office Equipment	2,280	-	2,000	2,600	2,000	(600)	-23.08%
48720	Minor Office Furniture	5,723	185	1,500	1,900	1,500	(400)	-21.05%
48730	Minor Communications Equipment	189	668	550	550	550	-	0.00%
48740	Minor Machines & Equipment	2,659	-	-	-	-	-	-
	Total: Capital Outlay	41,981	47,873	44,550	44,550	5,050	(39,500)	-88.66%

Fund 236
Department 33950 - Road Service Area - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 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.	(69,471)	(64,966)	(77,440)	(77,440)	(79,763)	(2,323)	-
Total: Interdepartmental Charges	(69,471)	(64,966)	(77,440)	(77,440)	(79,763)	(2,323)	-
Department Total	\$ 6,677,604	\$ 6,885,809	\$ 6,849,451	\$ 8,268,256	\$ 6,255,036	\$ (2,013,220)	-24.35%

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), Administrative Assistant/Contract Coordinator, and 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), signage project (\$3,500).

43210 Transportation/Subsistence. Travel for Road Service Area Board Members to board meetings, travel to Homer, Seldovia and Seward for road inspections (Director), and DOT training for Project Engineer and Director.

43951 Dust Control. Purchase and apply calcium chloride for dust control on gravel roads in the Borough.

43952 Road Maintenance. Due to high snowfall winter 2011-2012, additional funds were appropriated to road maintenance from RSA fund balance. The FY2013 road maintenance budget is being reduced to replenish funds back into fund balance.

48710 Minor Office Equipment. Replace one computer.

48720 Minor Office Furniture. Replace two office chairs.

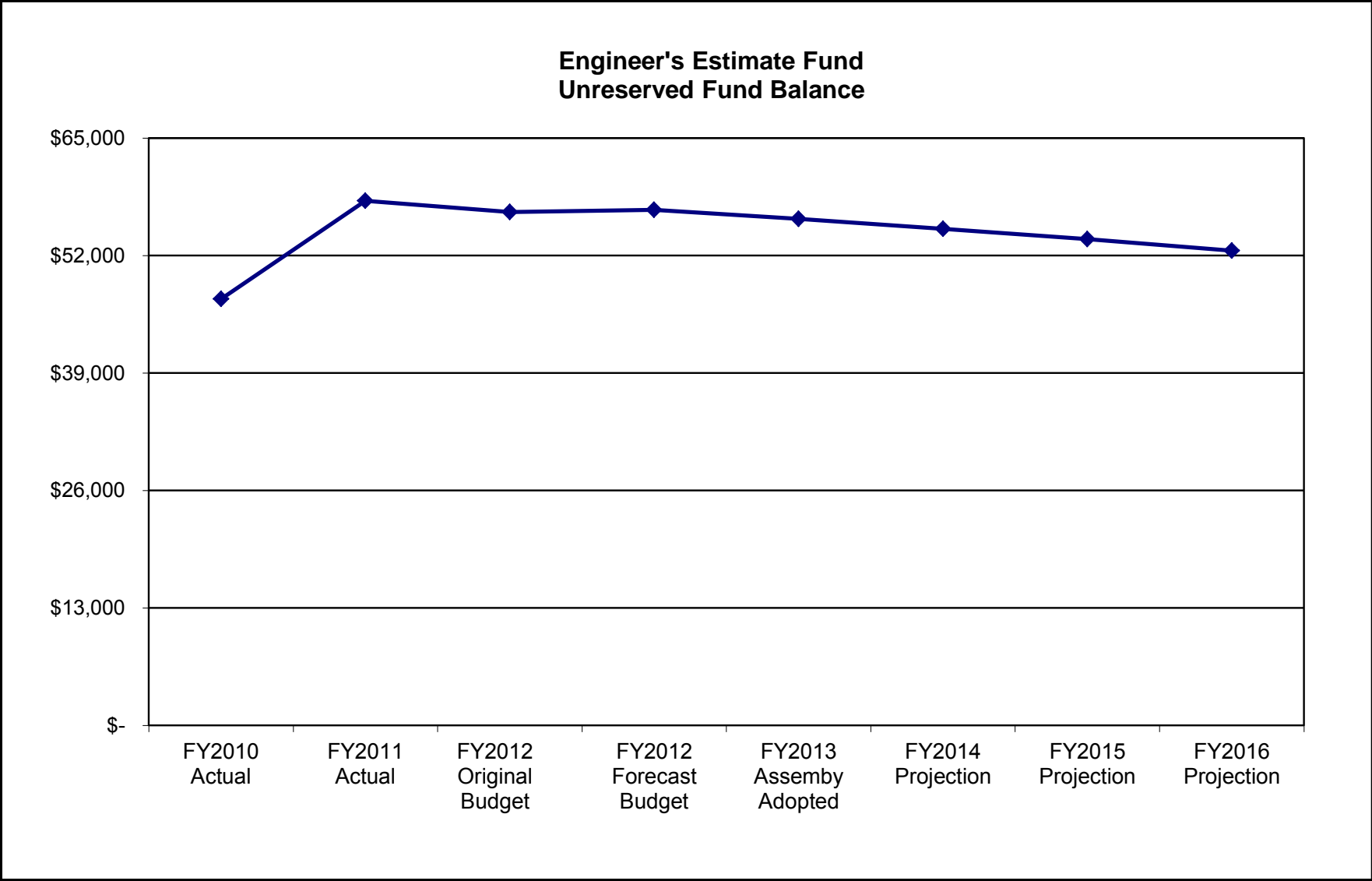
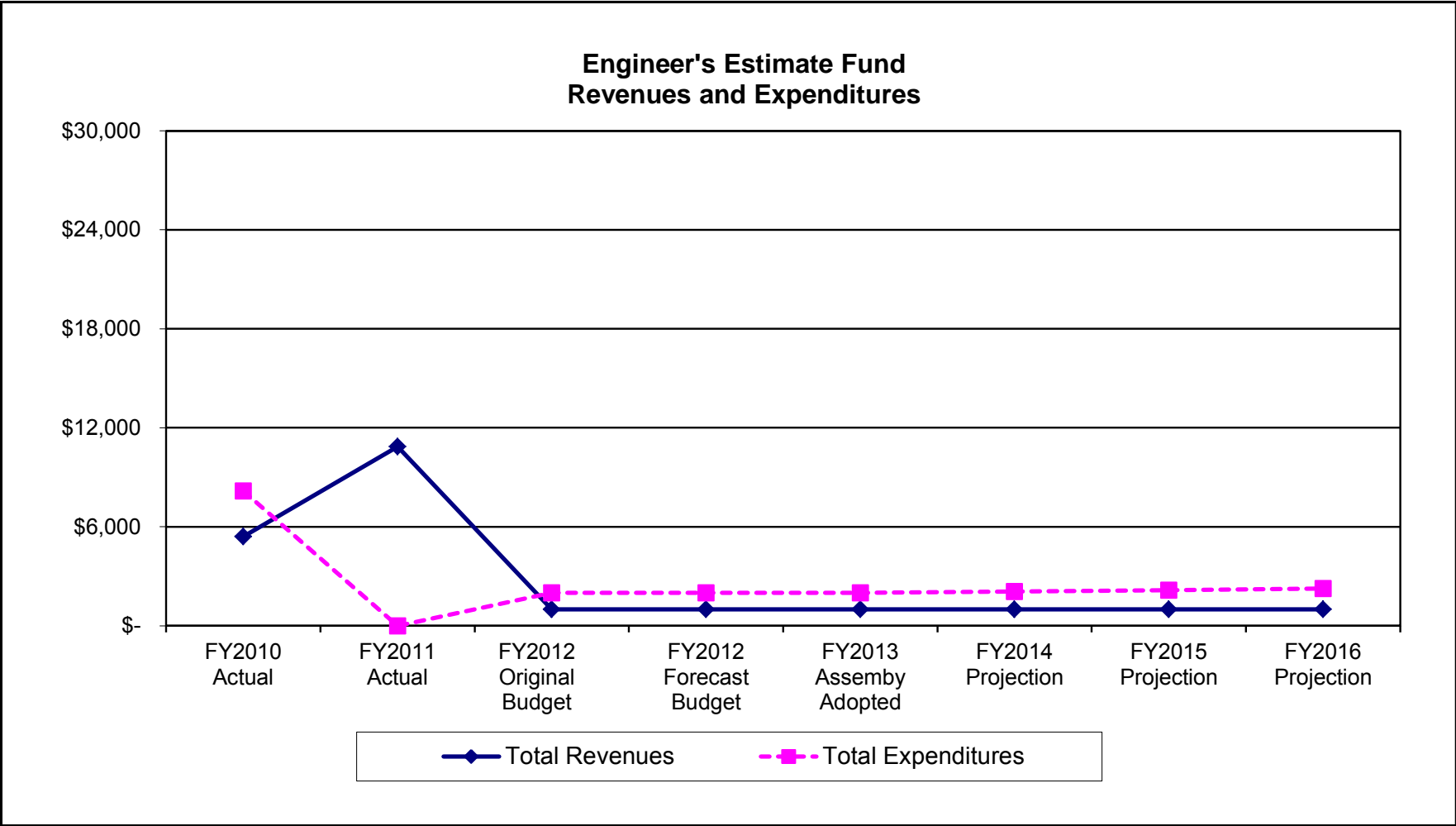
50238 Transfer to RIAD Match Fund. Due to high snowfall winter 2011-2012, the normal transfers to the RIAD Match Fund to replenish the fund to its recommended level will not be made in FY2013, allowing for fund balance to be replenished.

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 322, 325-326 & 337

Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Interest Earnings	\$ 1,495	\$ 973	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Revenue	3,912	-	-	-	-	-	-	-
Total Revenues	5,407	973	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	5,407	10,849	1,000	1,000	1,000	1,000	1,000	1,000
Expenditures:								
Personnel	800	-	2,000	2,000	2,000	2,080	2,163	2,250
Services	7,377	-	-	-	-	-	-	-
Total Expenditures	8,177	-	2,000	2,000	2,000	2,080	2,163	2,250
Net Results From Operations	(2,770)	10,849	(1,000)	(1,000)	(1,000)	(1,080)	(1,163)	(1,250)
Change in Fund Balance	(2,770)	10,849	(1,000)	(1,000)	(1,000)	(1,080)	(1,163)	(1,250)
Beginning Fund Balance	49,976	47,206	57,832	58,055	57,055	56,055	54,975	53,812
Ending Fund Balance	\$ 47,206	\$ 58,055	\$ 56,832	\$ 57,055	\$ 56,055	\$ 54,975	\$ 53,812	\$ 52,562



**Kenai Peninsula Borough
Budget Detail**

**Fund 237
Department 33950 - Engineer's Estimate Fund**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget	%
Personnel							
40110 Regular Wages	\$ 543	\$ -	\$ 1,320	\$ 1,320	\$ 1,320	\$ -	0.00%
40210 FICA	41	-	80	80	80	-	0.00%
40221 PERS	119	-	300	300	300	-	0.00%
40321 Health Insurance	96	-	298	298	298	-	0.00%
40322 Life Insurance	1	-	2	2	2	-	0.00%
	800	-	2,000	2,000	2,000	-	0.00%
Services							
43011 Contractual Services	7,377	-	-	-	-	-	-
Total: Services	7,377	-	-	-	-	-	-
Department Total	\$ 8,177	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%

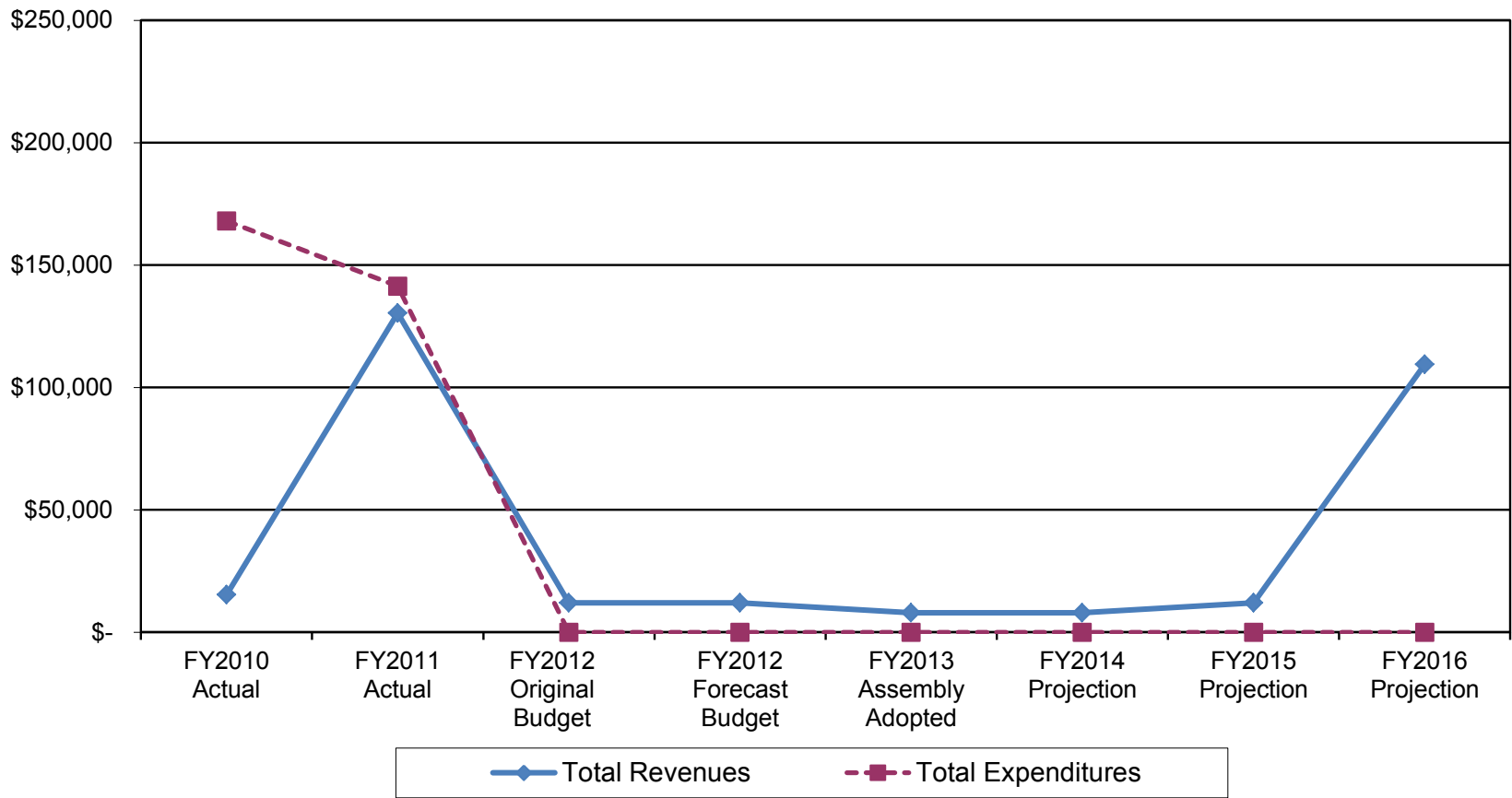
Line-Item Explanations

43011 Contractual Services. No projects have been identified that require preliminary cost estimates.

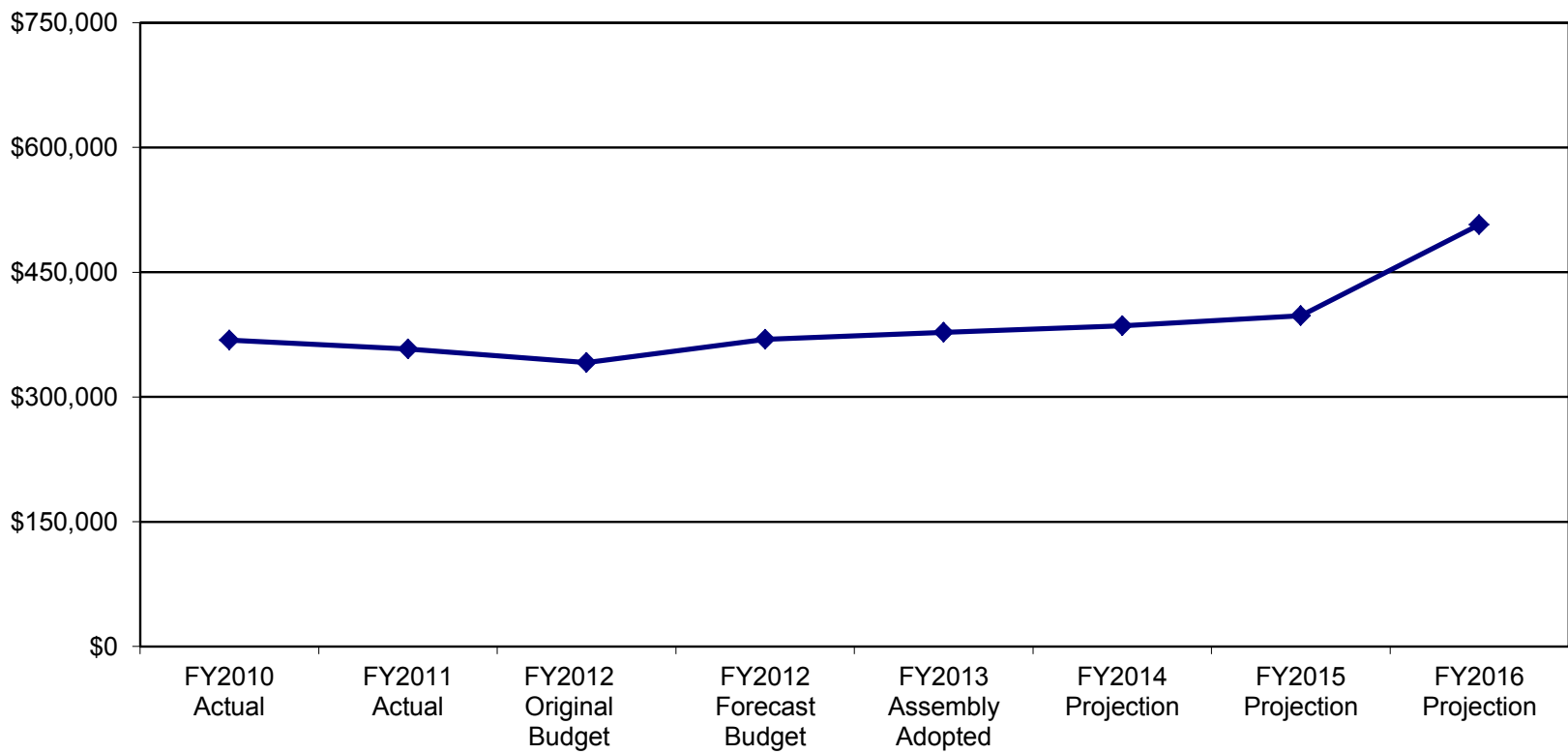
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Interest Earnings	\$ 15,288	\$ 7,543	\$ 12,000	\$ 12,000	\$ 8,000	\$ 8,000	\$ 12,000	\$ 12,000
Total Revenues	15,288	7,543	12,000	12,000	8,000	8,000	12,000	12,000
Operating Transfers From:								
Special Revenue Fund		122,872	-	-	-	-	-	97,502
Total Operating Transfer	-	122,872	-	-	-	-	-	97,502
Total Revenues and Operating Transfers	15,288	130,415	12,000	12,000	8,000	8,000	12,000	109,502
Expenditures:								
Services	168,049	141,333	-	-	-	-	-	-
Total Expenditures	168,049	141,333	-	-	-	-	-	-
Total Expenditures and Operating Transfers	168,049	141,333	-	-	-	-	-	-
Net Results From Operations	(152,761)	(10,918)	12,000	12,000	8,000	8,000	12,000	109,502
Change in Fund Balance	(152,761)	(10,918)	12,000	12,000	8,000	8,000	12,000	109,502
Beginning Fund Balance	521,177	368,416	329,159	357,498	369,498	377,498	385,498	397,498
Ending Fund Balance	\$ 368,416	\$ 357,498	\$ 341,159	\$ 369,498	\$ 377,498	\$ 385,498	\$ 397,498	\$ 507,000

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unreserved Fund Balance



**Kenai Peninsula Borough
Budget Detail**

**Fund 238
Department 33950 - RIAD Match Fund**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Services						
43011 Contractual Services	\$ 168,049	\$ 141,333	\$ -	\$ -	\$ -	-
Total: Services	168,049	141,333	-	-	-	-
Department Total	\$ 168,049	\$ 141,333	\$ -	\$ -	\$ -	-

Line-Item Explanations

43011 Contractual Services. No projects have been identified as part of the FY2012 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 FY13 budget year is \$43,000,000.

Operational funding for the school district is appropriated as follows: \$33,806,586 for local effort and in-kind of \$9,193,414 consisting of \$7,038,861 for maintenance, \$81,145 for utilities, \$1,884,254 for property and liability insurance and worker's compensation, \$60,000 for audit cost, and \$129,154 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 \$2,571,245 for school related debt of which \$1,792,872 is expected to be reimbursed from the State of Alaska, and \$1,050,000 for school district capital projects. Total funding provided for school purposes is \$46,621,245; net of State reimbursement, the amount is \$44,828,373. Sales tax revenues provide approximately **65%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

	Key Measures				
	FY09 <u>Actual</u> 9,256	FY10 <u>Actual</u> 9,170	FY11 <u>Actual</u> 9,148	FY12 <u>Estimated</u> 8,970	FY13 <u>Projected</u> 8,871
# of students					
Operational Funding					
Funding from sales tax	\$28,585,036	\$25,950,998	\$27,798,976	\$29,188,925	\$30,064,593
Funding from property tax	\$12,561,909	\$17,032,378	\$14,789,159	\$14,062,210	\$12,935,407
Total funding	\$41,146,945	\$42,983,376	\$42,588,135	\$43,251,135	\$43,000,000
Mill rate equivalent in funding	6.91	6.96	6.67	6.69	6.42
Borough funding per student	\$4,445	\$4,687	\$4,655	\$4,822	\$4,847
Non Operational Funding:					
School capital projects	\$1,550,000	\$1,400,471	\$1,250,000	\$ 950,000	\$ 1,050,000
School Debt Service (net)	\$ 717,922	\$ 705,861	\$ 678,642	\$ 712,779	\$ 778,373
Total Funding	\$43,414,867	\$45,089,708	\$44,516,777	\$44,337,534	\$44,828,373
Total mill rate equivalent in funding (net)	7.29	7.30	6.97	6.86	6.69
Equivalent mill rate, net of sales tax	2.49	3.10	2.62	2.34	2.29

Postsecondary Education Fund

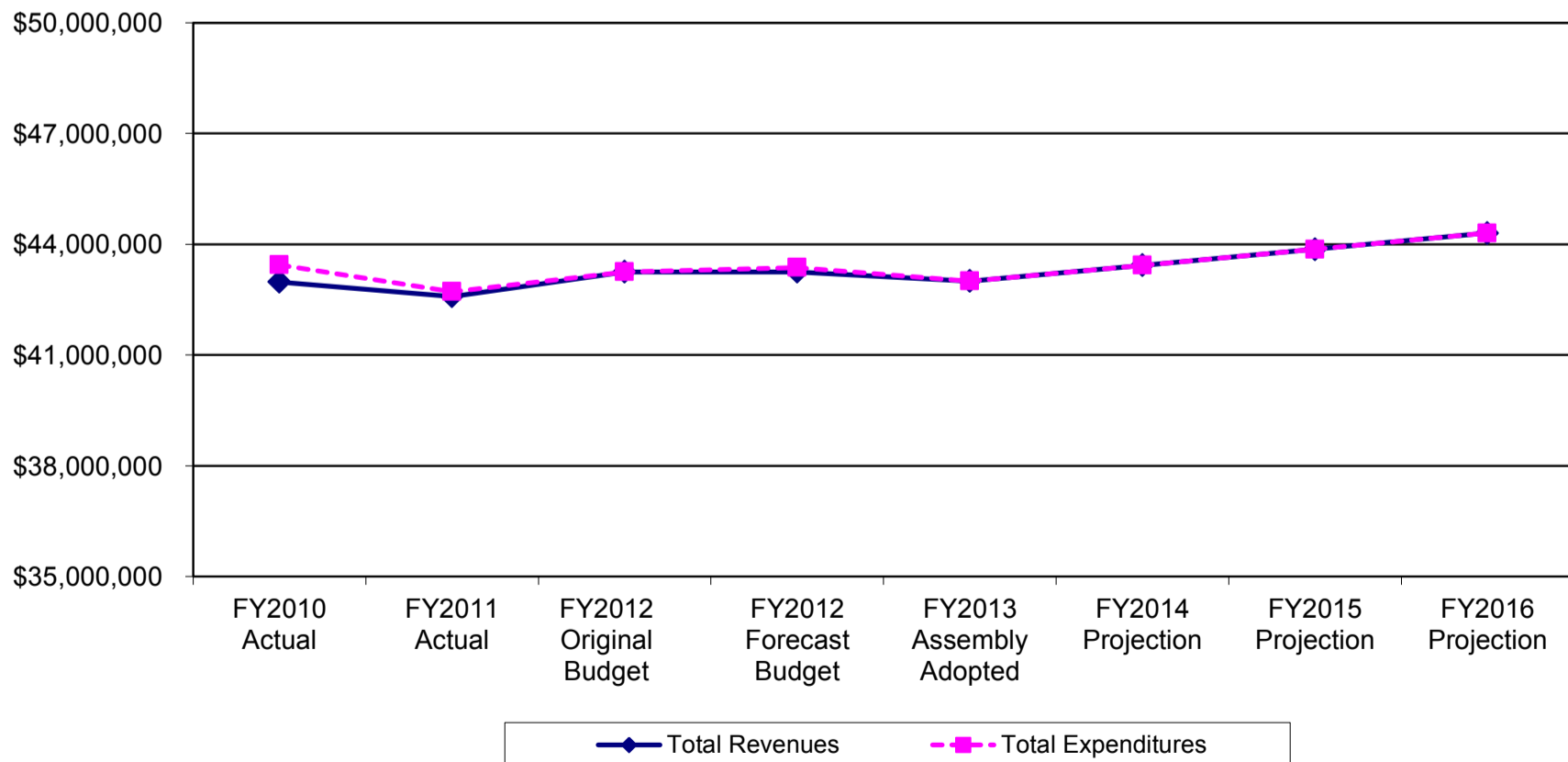
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough. Funds may not be used for capital improvements or construction of facilities.

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Fund: 241 School Fund - Budget Projection

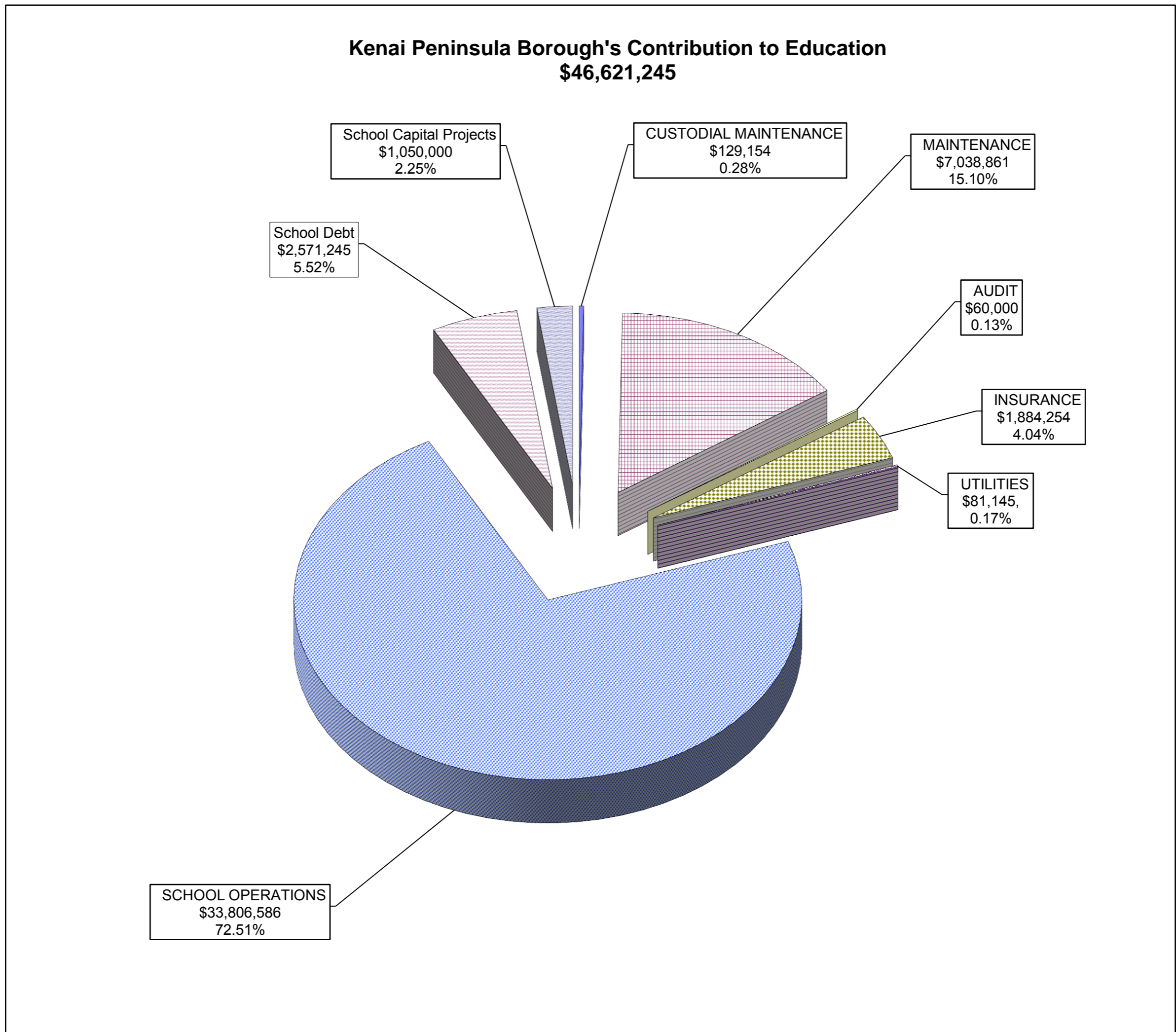
Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
State Revenue	\$ 154,064	\$ 225,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	154,064	225,744	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	42,983,376	42,588,135	43,251,135	43,251,135	43,000,000	43,430,000	43,864,300	44,302,943
Total Operating Transfers	42,983,376	42,588,135	43,251,135	43,251,135	43,000,000	43,430,000	43,864,300	44,302,943
Total Revenues and Other Financing Sources	43,137,440	42,813,879	43,251,135	43,251,135	43,000,000	43,430,000	43,864,300	44,302,943
Expenditures:								
Custodial Maintenance	105,719	111,231	119,285	123,190	129,154	132,385	132,385	132,385
Maintenance	6,813,034	6,583,544	6,555,898	6,859,856	7,038,861	7,179,638	7,179,638	7,179,638
Non-Departmental:								
Audit	45,411	50,636	60,000	74,203	60,000	66,000	66,000	66,000
Insurance Premium	2,599,006	2,719,118	2,567,925	2,567,925	1,884,254	1,921,939	1,921,939	1,921,939
Utilities	67,017	63,364	81,145	81,145	81,145	82,768	82,768	82,768
School Operations	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	34,047,270	34,481,570	34,920,213
Total Expenditures	43,443,529	42,721,666	43,251,135	43,373,201	43,000,000	43,430,000	43,864,300	44,302,943
Total Expenditures and Operating Transfers	43,443,529	42,721,666	43,251,135	43,373,201	43,000,000	43,430,000	43,864,300	44,302,943
Change in Fund Balance	(306,089)	92,213	-	(122,066)	-	-	-	-
Beginning Fund Balance	1,106,344	800,255	748,885	892,468	770,402	770,402	770,402	770,402
Ending Fund Balance	800,255	892,468	748,885	770,402	770,402	770,402	770,402	770,402
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	339,364	431,577	287,994	309,511	309,511	309,511	309,511	309,511
Total Fund Balance	\$ 800,255	\$ 892,468	\$ 748,885	\$ 770,402	\$ 770,402	\$ 770,402	\$ 770,402	\$ 770,402

**School Fund
Revenues and Expenditures**



Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2010 Actual		FY2011 Actual		FY2012 Budget		FY2013 Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
Local Effort to School District								
Custodial Maintenance	\$ 105,719	0.02	\$ 111,231	0.02	\$ 119,285	0.02	\$ 129,154	0.02
Maintenance	6,813,034	1.07	6,583,544	1.03	6,558,071	1.00	7,038,861	1.05
Audit	45,411	0.01	50,636	0.01	74,203	0.01	60,000	0.01
Insurance	2,599,006	0.41	2,719,118	0.43	2,567,925	0.39	1,884,254	0.28
Utilities	67,017	0.01	63,364	0.01	81,145	0.01	81,145	0.01
School Operations	33,813,342	5.30	33,193,773	5.20	33,866,882	5.19	33,806,586	5.05
Total Local Effort to School District	43,443,529	6.81	42,721,666	6.69	43,267,511	6.63	43,000,000	6.42
Other Educational Funding								
School Debt	2,269,537	0.36	2,262,138	0.35	2,352,598	0.36	2,571,245	0.38
School Revenue Capital Projects	1,400,471	0.22	1,250,000	0.20	950,000	0.15	1,050,000	0.16
Total Other Educational Funding	3,670,008	0.57	3,512,138	0.55	3,302,598	0.51	3,621,245	0.54
Total Education from Borough	\$ 47,113,537	7.38	\$ 46,233,804	7.24	\$ 46,570,109	7.13	\$ 46,621,245	6.96



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.

FY2012 Accomplishments

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

FY2013 New Initiatives:

Reporting of custodial staff to Maintenance rather than General Services Director to better coordinate issues that overlap between the two departments ensuring that matters are addressed timely and efficiently.

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. In FY2013, the custodial staff will report directly to Maintenance to determine if there are efficiencies that can be maximized.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 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 we will continue to receive complaints.

**Kenai Peninsula Borough
Budget Detail**

**Fund 241
Department 11235 - School Fund Custodial Maintenance**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 49,690	\$ 52,649	\$ 57,890	\$ 57,890	\$ 60,553	\$ 2,663	4.60%
40120 Temporary Wages	3,078	4,635	2,444	2,444	2,444	-	0.00%
40130 Overtime Wages	906	1,015	1,585	1,585	1,665	80	5.05%
40210 FICA	4,811	5,090	5,575	5,575	5,824	249	4.47%
40221 PERS	15,337	18,216	13,594	13,594	14,222	628	4.62%
40321 Health Insurance	21,638	20,308	22,100	26,005	25,522	(483)	-1.86%
40322 Life Insurance	80	89	150	150	157	7	4.67%
40410 Leave	8,143	8,038	8,639	8,639	9,042	403	4.66%
40511 Other Benefits	-	234	216	216	216	-	0.00%
Total: Personnel	103,683	110,274	112,193	116,098	119,645	3,547	3.06%
Supplies							
42110 Office Supplies	-	-	75	75	50	(25)	-33.33%
42210 Operating Supplies	803	50	1,023	648	500	(148)	-22.84%
42310 Repair/Maintenance Supplies	-	25	-	-	100	100	-
42410 Small Tools	170	-	100	475	100	(375)	-78.95%
Total: Supplies	973	75	1,198	1,198	750	(448)	-37.40%
Services							
43011 Contractual Services	800	863	5,644	5,644	6,384	740	13.11%
43210 Transportation/Subsistence	54	19	150	150	150	-	0.00%
43610 Public Utilities	-	-	-	-	1,625	1,625	-
43720 Equipment Maintenance	9	-	100	100	100	-	0.00%
Total: Services	863	882	5,894	5,894	8,259	2,365	40.13%
Capital Outlay							
48740 Minor Machines & Equipment	200	-	-	-	500	500	-
Total: Capital Outlay	200	-	-	-	500	500	-
Department Total	\$ 105,719	\$ 111,231	\$ 119,285	\$ 123,190	\$ 129,154	\$ 5,964	4.84%

Line-Item Explanations

40110 Regular wages. Staff includes: .75 custodians and .5 lead custodian.

Note: An equal number of staff is charged to the School District. Total custodial staff is 2.50 full time equivalent.

42410 Small Tools. Replacement of minor equipment as necessary.

43011 Contractual Services. Janitorial services at Poppy Lane facility (\$3,484), Homer annex office janitorial services (\$2,900). Both expire 6/30/12 and may change due to re-negotiations.

43610 Public Utilities. Previously included in General Services budget.

48740 Minor Machinery and Equipment. Purchase new vacuum cleaner.

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.

FY2012 Accomplishments

Converted Chapman Elementary boiler to natural gas, resulting in substantial operational savings to the School District. Finished generator and transfer switch upgrades at Kbeach and Nanwalek teacher housing among others, rebuilt the restrooms in the cross-hall at Kenai Middle School, remodeled special services room in Kbeach, and will complete over 11,000 work orders throughout the borough.

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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Borough-wide	11,639	11,490	11,650	11,700

Staffing History	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Maintenance staff	45	45	44	45

Commentary:

The Kenai Peninsula Borough Maintenance department has always been considered one of the finest in the state. In order for us 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 maintenance department has been reduced from 46 employees in FY04 to 44 today. 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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,387,446	\$ 2,465,561	\$ 2,704,914	\$ 2,504,914	\$ 2,905,053	\$ 400,139	15.97%
40120 Temporary Wages	468,531	406,386	280,000	280,000	280,000	-	0.00%
40130 Overtime Wages	28,331	30,481	46,510	46,510	48,940	2,430	5.22%
40210 FICA	246,240	247,773	266,551	266,551	284,730	18,179	6.82%
40221 PERS	731,457	806,837	626,271	626,271	672,509	46,238	7.38%
40321 Health Insurance	751,101	683,119	748,000	849,785	883,444	33,659	3.96%
40322 Life Insurance	4,087	4,121	6,813	6,813	7,302	489	7.18%
40410 Leave	382,636	396,095	357,639	357,639	385,110	27,471	7.68%
40511 Other Benefits	24,474	39,224	36,386	36,386	35,905	(481)	-1.32%
Total: Personnel	5,024,303	5,079,597	5,073,084	4,974,869	5,502,993	528,124	10.62%
Supplies							
42110 Office Supplies	11,855	8,923	10,000	10,000	10,000	-	0.00%
42120 Computer Software	3,575	-	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	26,203	27,404	24,000	29,500	38,000	8,500	28.81%
42230 Fuel, Oils and Lubricants	118,088	125,384	135,000	135,000	150,000	15,000	11.11%
42250 Uniforms	10,316	18,575	8,000	19,500	18,000	(1,500)	-7.69%
42310 Repair/Maintenance Supplies	700,158	596,326	637,210	601,935	510,000	(91,935)	-15.27%
42360 Motor Vehicle Supplies	42,205	47,812	42,000	47,000	45,000	(2,000)	-4.26%
42410 Small Tools	26,327	24,165	20,000	20,000	20,000	-	0.00%
42424 Safety Supplies	8,570	9,379	4,000	8,200	5,500	(2,700)	-32.93%
Total: Supplies	947,297	857,968	883,210	874,135	799,500	(74,635)	-8.54%
Services							
43011 Contractual Services	55,031	92,166	30,000	60,500	75,000	14,500	23.97%
43014 Physical Examinations	481	609	1,500	1,500	1,500	-	0.00%
43015 Water/Air Sample Test	16,863	14,285	10,250	15,250	15,250	-	0.00%
43019 Software Licensing	27,596	13,489	10,000	12,989	14,000	1,011	7.78%
43050 Solid Waste Fees	593	992	750	750	750	-	0.00%
43110 Communications	27,780	24,947	25,000	27,500	27,000	(500)	-1.82%
43140 Postage	51	(98)	50	70	50	(20)	-28.57%
43210 Transportation/Subsistence	105,470	128,236	100,000	120,000	128,000	8,000	6.67%
43250 Freight and Express	11,579	10,683	12,000	14,500	12,000	(2,500)	-17.24%
43260 Training	8,836	3,214	12,000	9,011	12,000	2,989	33.17%
43310 Advertising	827	873	1,000	2,000	1,000	(1,000)	-50.00%
43410 Printing	745	148	600	600	600	-	0.00%
43610 Utilities	91,146	97,923	107,000	107,000	107,000	-	0.00%
43720 Equipment Maintenance	6,256	3,523	4,500	9,200	10,500	1,300	14.13%
43750 Vehicle Maintenance	2,171	2,390	5,000	5,000	5,000	-	0.00%
43764 Snow Removal	356,991	345,790	340,000	606,000	350,000	(256,000)	-42.24%
43780 Buildings/Grounds Maintenance	153,313	114,143	112,500	164,300	112,500	(51,800)	-31.53%
43810 Rents & Operating Leases	9,925	9,036	8,000	12,000	10,000	(2,000)	-16.67%
43812 Equipment Replacement Pymt.	142,934	158,791	180,519	180,519	204,618	24,099	13.35%
43920 Dues and Subscriptions	4,587	3,665	5,000	4,500	5,000	500	11.11%
Total: Services	1,023,175	1,024,805	965,669	1,353,189	1,091,768	(261,421)	-19.32%

Fund 241
Department 41010 - School Fund Maintenance Department - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48210 Communication Equipment	9,328	-	-	-	-	-	-
48311 Machinery & Equipment	58,428	-	-	13,000	20,000	7,000	53.85%
48710 Minor Office Equipment	2,641	8,997	-	-	2,700	2,700	-
48720 Minor Office Furniture	-	160	-	-	-	-	-
48730 Minor Communication Equipment	696	775	-	1,100	-	(1,100)	-100.00%
48740 Minor Machines & Equipment	28,979	42,406	4,600	12,728	-	(12,728)	-100.00%
49433 Plan Reviews/Permit Fees	183	-	-	1,500	-	(1,500)	-100.00%
Total: Capital Outlay	100,255	52,338	4,600	28,328	22,700	(5,628)	-19.87%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(281,996)	(431,164)	(370,665)	(370,665)	(378,100)	(7,435)	-
Total: Interdepartmental Charges	(281,996)	(431,164)	(370,665)	(370,665)	(378,100)	(7,435)	-
Department Total	\$ 6,813,034	\$ 6,583,544	\$ 6,555,898	\$ 6,859,856	\$ 7,038,861	\$ 179,005	2.61%

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.

Added: 1 GM Electrical/Electronic Helper

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.

42250 Uniforms. Increase reflects actual cost of administering uniform program per CBA.

42310 Repair/Maintenance Supplies. Supplies needed for maintenance of school facilities. Reduction reflects some items now being charged to other line items.

42360 Motor Vehicle Supplies. Increased to reflect actual spending history.

43011 Contractual Services. Increased to reflect items that were previously charged to other line items.

43019 Software Licensing. Increase reflects actual costs to support licensing agreements. Items include vehicle diagnostics and work order software for facilities and vehicles.

43210 Transportation/Subsistence. Cost of travel to and from Borough wide school facilities and travel for training and meetings.

43720 Equipment Maintenance. Increased to align with historical costs and to reflect the costs of items that have previously been charged elsewhere.

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 \$20,000 to replace one that in need of constant repair.

48710. Minor Office Equipment. Cost to 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 322-324, & 328

**Kenai Peninsula Borough
Budget Detail**

**Fund 241
Department 94910 - School Fund Non-Departmental**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43012 Audit Services	\$ 45,411	\$ 50,636	\$ 60,000	\$ 74,203	\$ 60,000	\$ (14,203)	-19.14%
43510 Insurance Premium	2,599,006	2,719,118	2,567,925	2,567,925	1,884,254	(683,671)	-26.62%
43610 Utilities	67,017	63,364	81,145	81,145	81,145	-	0.00%
Total: Services	2,711,434	2,833,118	2,709,070	2,723,273	2,025,399	(697,874)	-25.76%
Transfers							
50241 School District Operations	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	139,704	0.41%
Total: Transfers	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	139,704	0.41%
Department Total	\$ 36,524,776	\$ 36,026,891	\$ 36,575,952	\$ 36,390,155	\$ 35,831,985	\$ (558,170)	-1.53%

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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,437,136	\$ 2,518,210	\$ 2,762,804	\$ 2,562,804	\$ 2,965,606	\$ 402,802	15.72%
40120 Temporary Wages	471,609	411,021	282,444	282,444	282,444	-	0.00%
40130 Overtime Wages	29,237	31,496	48,095	48,095	50,605	2,510	5.22%
40210 FICA	251,051	252,863	272,126	272,126	290,554	18,428	6.77%
40221 PERS	746,794	825,053	639,865	639,865	686,731	46,866	7.32%
40321 Health Insurance	772,739	703,427	770,100	875,790	908,966	33,176	3.79%
40322 Life Insurance	4,167	4,210	6,963	6,963	7,459	496	7.12%
40410 Leave	390,779	404,133	366,278	366,278	394,152	27,874	7.61%
40511 Other Benefits	24,474	39,458	36,602	36,602	36,121	(481)	-1.31%
Total: Personnel	5,127,986	5,189,871	5,185,277	5,090,967	5,622,638	531,671	10.44%
Supplies							
42110 Office Supplies	11,855	8,923	10,075	10,075	10,050	(25)	-0.25%
42120 Computer Software	3,575	-	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	27,006	27,454	25,023	30,148	38,500	8,352	27.70%
42230 Fuel, Oils and Lubricants	118,088	125,384	135,000	135,000	150,000	15,000	11.11%
42250 Uniforms	10,316	18,575	8,000	19,500	18,000	(1,500)	-7.69%
42310 Repair/Maint Supplies	700,158	596,351	637,210	601,935	510,100	(91,835)	-15.26%
42360 Motor Vehicle Supplies	42,205	47,812	42,000	47,000	45,000	(2,000)	-4.26%
42410 Small Tools and Minor	26,497	24,165	20,100	20,475	20,100	(375)	-1.83%
42424 Safety Equipment	8,570	9,379	4,000	8,200	5,500	(2,700)	-32.93%
Total: Supplies	948,270	858,043	884,408	875,333	800,250	(75,083)	-8.58%
Services							
43011 Contractual Services	55,831	93,029	35,644	66,144	81,384	15,240	23.04%
43012 Audit Services	45,411	50,636	60,000	74,203	60,000	(14,203)	-19.14%
43014 Physical Examinations	481	609	1,500	1,500	1,500	-	0.00%
43015 Water/Air Sample Test	16,863	14,285	10,250	15,250	15,250	-	0.00%
43019 Software Licensing	27,596	13,489	10,000	12,989	14,000	1,011	7.78%
43050 Solid Waste Fees	593	992	750	750	750	-	0.00%
43110 Communications	27,780	24,947	25,000	27,500	27,000	(500)	-1.82%
43140 Postage	51	(98)	50	70	50	(20)	-28.57%
43210 Transportation/Subsistence	105,524	128,255	100,150	120,150	128,150	8,000	6.66%
43250 Freight and Express	11,579	10,683	12,000	14,500	12,000	(2,500)	-17.24%
43260 Training	8,836	3,214	12,000	9,011	12,000	2,989	33.17%
43310 Advertising	827	873	1,000	2,000	1,000	(1,000)	-50.00%
43410 Printing	745	148	600	600	600	-	0.00%
43510 Insurance Premium	2,599,006	2,719,118	2,567,925	2,567,925	1,884,254	(683,671)	-26.62%
43610 Utilities	158,163	161,287	188,145	188,145	189,770	1,625	0.86%
43720 Equipment Maintenance	6,265	3,523	4,600	9,300	10,600	1,300	13.98%
43750 Vehicle Maintenance	2,171	2,390	5,000	5,000	5,000	-	0.00%
43764 Snow Removal	356,991	345,790	340,000	606,000	350,000	(256,000)	-42.24%
43780 Building/Grounds Maintenance	153,313	114,143	112,500	164,300	112,500	(51,800)	-31.53%
43810 Rents	9,925	9,036	8,000	12,000	10,000	(2,000)	-16.67%
43812 Equipment Replacement Pymt.	142,934	158,791	180,519	180,519	204,618	24,099	13.35%
43920 Dues and Subscriptions	4,587	3,665	5,000	4,500	5,000	500	11.11%
Total: Services	3,735,472	3,858,805	3,680,633	4,082,356	3,125,426	(956,930)	-23.44%
Capital Outlay							
48210 Communication Equipment	9,328	-	-	-	-	-	-
48311 Machinery & Equipment	58,428	-	-	13,000	20,000	7,000	53.85%
48710 Minor Office Equipment	2,641	8,997	-	-	2,700	2,700	-
48720 Minor Office Furniture	-	160	-	-	-	-	-
48730 Minor Communication Equipment	696	775	-	1,100	-	(1,100)	-100.00%
48740 Minor Machines & Equipment	29,179	42,406	4,600	12,728	500	(12,228)	-96.07%
49433 Plan Reviews/Permit Fees	183	-	-	1,500	-	(1,500)	-100.00%
Total: Capital Outlay	100,455	52,338	4,600	28,328	23,200	(5,128)	-18.10%

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Transfers							
50241 School District Operations	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	139,704	0.41%
Total: Transfers	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	139,704	0.41%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(281,996)	(431,164)	(370,665)	(370,665)	(378,100)	(7,435)	-
Total: Interdepartmental Charges	(281,996)	(431,164)	(370,665)	(370,665)	(378,100)	(7,435)	-
Department Total	\$ 43,443,529	\$ 42,721,666	\$ 43,251,135	\$ 43,373,201	\$ 43,000,000	\$ (373,201)	-0.86%

**Kenai Peninsula Borough
Budget Detail**

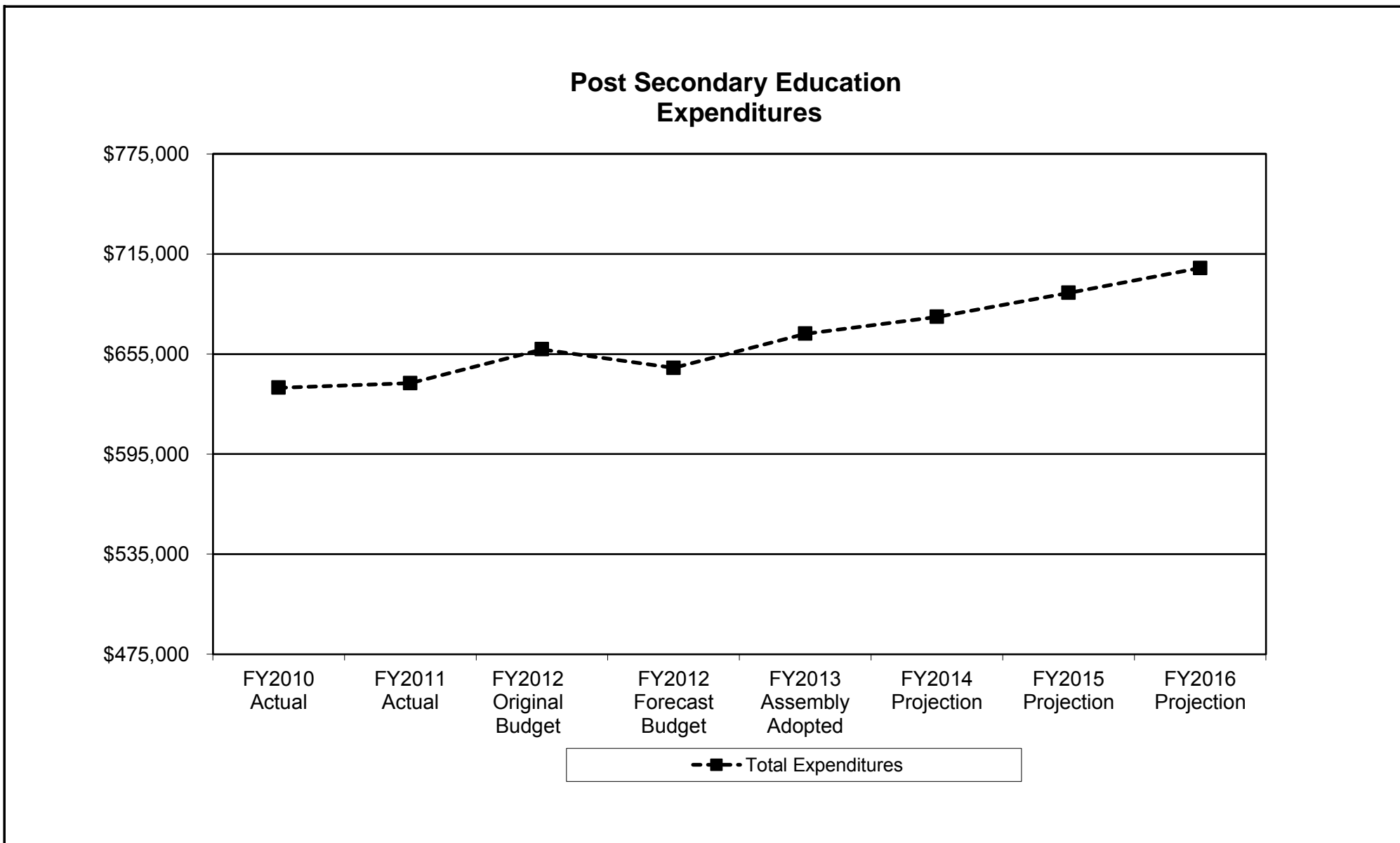
Fund 241 Total

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
40XXX Total Personnel	\$ 5,127,986	\$ 5,189,871	\$ 5,185,277	\$ 5,090,967	\$ 5,622,638	\$ 531,671	10.25%
42XXX Total Supplies	948,270	858,043	884,408	875,333	800,250	(75,083)	-8.49%
43XXX Total Services	3,735,472	3,858,805	3,680,633	4,082,356	3,125,426	(956,930)	-26.00%
48XXX Total Capital Outlay	100,455	52,338	4,600	28,328	23,200	(5,128)	-111.48%
50XXX Total Transfers	33,813,342	33,193,773	33,866,882	33,666,882	33,806,586	139,704	0.41%
6XXX Total Interdepartmental Charges	(281,996)	(431,164)	(370,665)	(370,665)	(378,100)	(7,435)	2.01%
Fund Totals	\$ 43,443,529	\$ 42,721,666	\$ 43,251,135	\$ 43,373,201	\$ 43,000,000	\$ (373,201)	-0.86%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Operating Transfers From: General Fund	\$ 634,773	\$ 637,570	\$ 657,791	\$ 646,697	\$ 667,189	\$ 677,239	\$ 691,698	\$ 706,518
Total Operating Transfers								
Total Revenues and Other Financing Sources	634,773	637,570	657,791	646,697	667,189	677,239	691,698	706,518
Expenditures:								
Services	634,773	637,570	657,791	646,697	667,189	677,239	691,698	706,518
Total Expenditures	634,773	637,570	657,791	646,697	667,189	677,239	691,698	706,518
Total Expenditures and Operating Transfers	634,773	637,570	657,791	646,697	667,189	677,239	691,698	706,518
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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Fund: 242
Dept: 78090

Department Function
Postsecondary Education

Mission

The mission of the Postsecondary Education fund is provide funding on an area-wide basis to postsecondary education institutions that are a part of the University of Alaska system, to use in providing postsecondary programs and operations within the borough, in accordance with chapter 5.24 of the Borough Code of Ordinances.

Funding is provided by a transfer from the Borough's General Fund and the total of all funding may not exceed the amount that would be generated by an area-wide tax levy of 0.1 mills.

The funding provided has the following limitations:

- No funds provided by the borough may be used for capital improvements, or construction of facilities.
- Funds may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the borough.
- No money may be utilized for the provision of programs outside the borough; this restriction includes general administrative expenses or overhead costs involved in providing programs within the borough, unless the assembly has consented by resolution to such expenses or costs being utilized in connection with a particular program.

- Institutions receiving funds must sign an agreement that its use of the funds will be in accordance with the provisions of the ordinance and that it will be responsible to refund any moneys used for purposes not authorized by the ordinance.
- Institutions receiving funding must also agree to provide an accounting for the funds received and provide verification by its auditors that the funds were used in compliance with the ordinance.

FY2013 New Initiatives:

Provide funding to the Kenai Peninsula College branch of the University of Alaska – Anchorage. Funding is to be used for the following: Tuition waivers; adult basic education/general education development; Summer testing/advisory support, tutors in learning centers; courses at Resurrection Bay Extension; career center; Library and instructional support positions at Kachemak Bay Campus; developmental student advisor; Coordinator/Night staffing; Information/Registration Clerk; Financial Aid Support Clerk.

**Kenai Peninsula Borough
Budget Detail**

**Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget	%
Services							
43023 Kenai Peninsula College	\$ 634,773	\$ 637,570	\$ 657,791	\$ 646,697	\$ 667,189	\$ 20,492	3.17%
Total: Services	634,773	637,570	657,791	646,697	667,189	20,492	3.17%
Department Total	\$ 634,773	\$ 637,570	\$ 657,791	\$ 646,697	\$ 667,189	\$ 20,492	3.17%

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 2012, students will pay \$52/credit. The requested Borough funding will cover the remaining \$113/credit. This is an increased cost of \$3/credit to high school seniors due to the UA Board of Regents approved 7% tuition rate increase effective FY13 (\$123,984).

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. (\$118,700)

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$68,300
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$50,400

Summer Testing/Advising Support, Kenai River Campus. Funding provides a summer semester Test Center Administrator to broaden the availability of Accuplacer testing, required for all KPC students (\$12,600).

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 (\$79,500).

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 29 hr/week position (\$38,000). 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 20% of this position into its operating budget this year with the goal of assuming full funding of the position by the college in four years.

Library Support, Kachemak Bay Campus. Funding provides 50% 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. (\$22,400).

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. This year, funding for 10 hours of this position has been redirected to the KBC GED examiner position to more accurately reflect the job responsibilities. (\$40,400).

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 (\$24,500).

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 (\$48,105).

Kenai River Campus	\$28,493
Kachemak Bay Campus	\$19,612

Developmental Student Advisor - College-wide and Kenai River Campus. (\$81,500)

College-wide Support - 52%	\$42,400
Kenai River Campus Support - 48%	\$39,100

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).

Kenai Peninsula Borough

General Government Special Revenue Funds

The Borough has three (3) 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, the Disaster Relief 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.

Disaster Relief Fund – this fund was established to provide funding for the initial response in the event of a disaster, and to account for funding provided by federal, state, and local sources in responding to a local, state, or federally declared disaster. In prior years, annual funding of \$50,000 was appropriated to this fund. These funds are now being included in the Office of Emergency Management budget in the General Fund. See page 74-76.

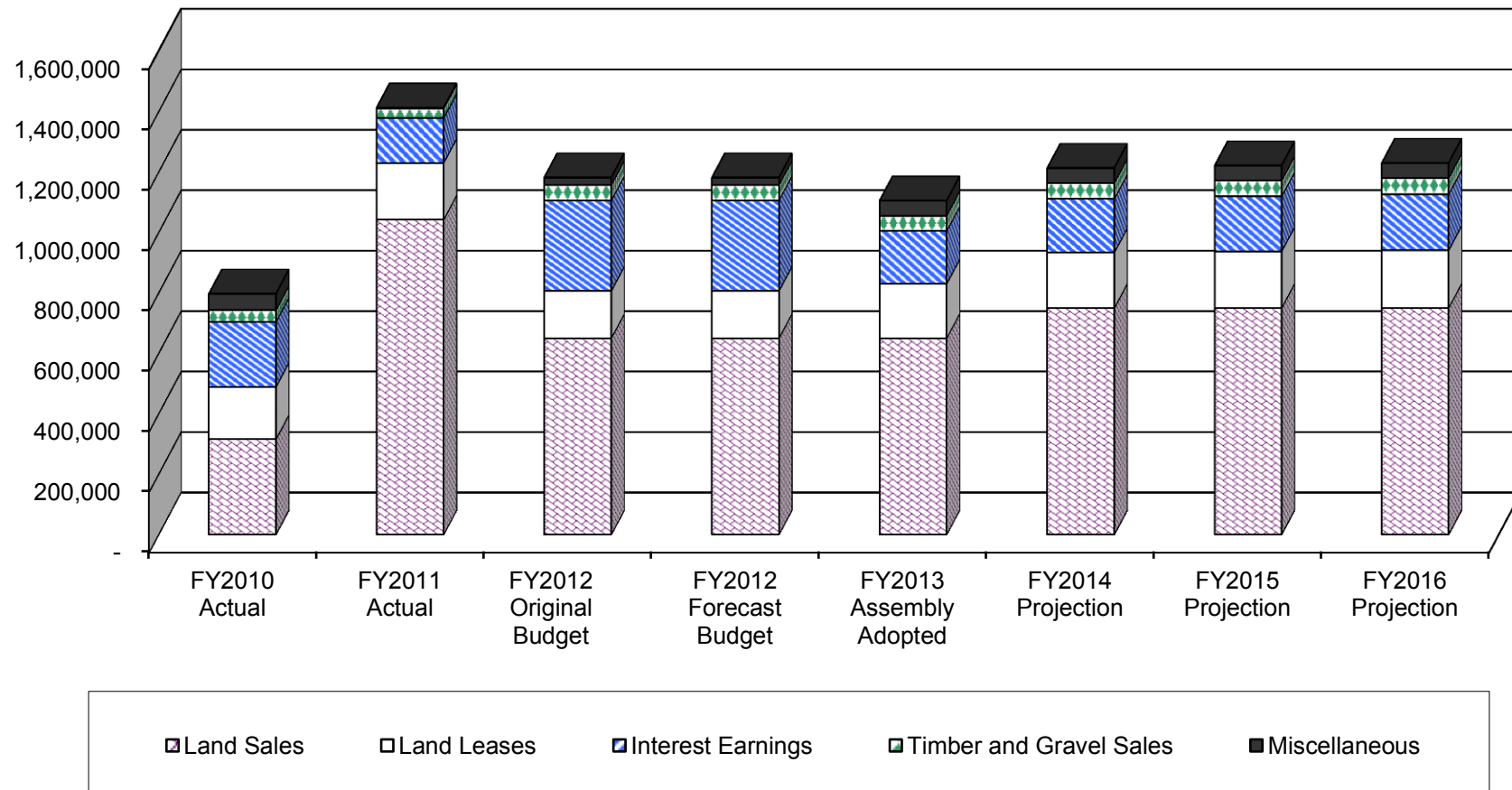
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to Nikiski Senior Citizens, Inc., a non-profit organization that provides meals, transportation, social activities, and information and referral. The major source of revenue is from property taxes.

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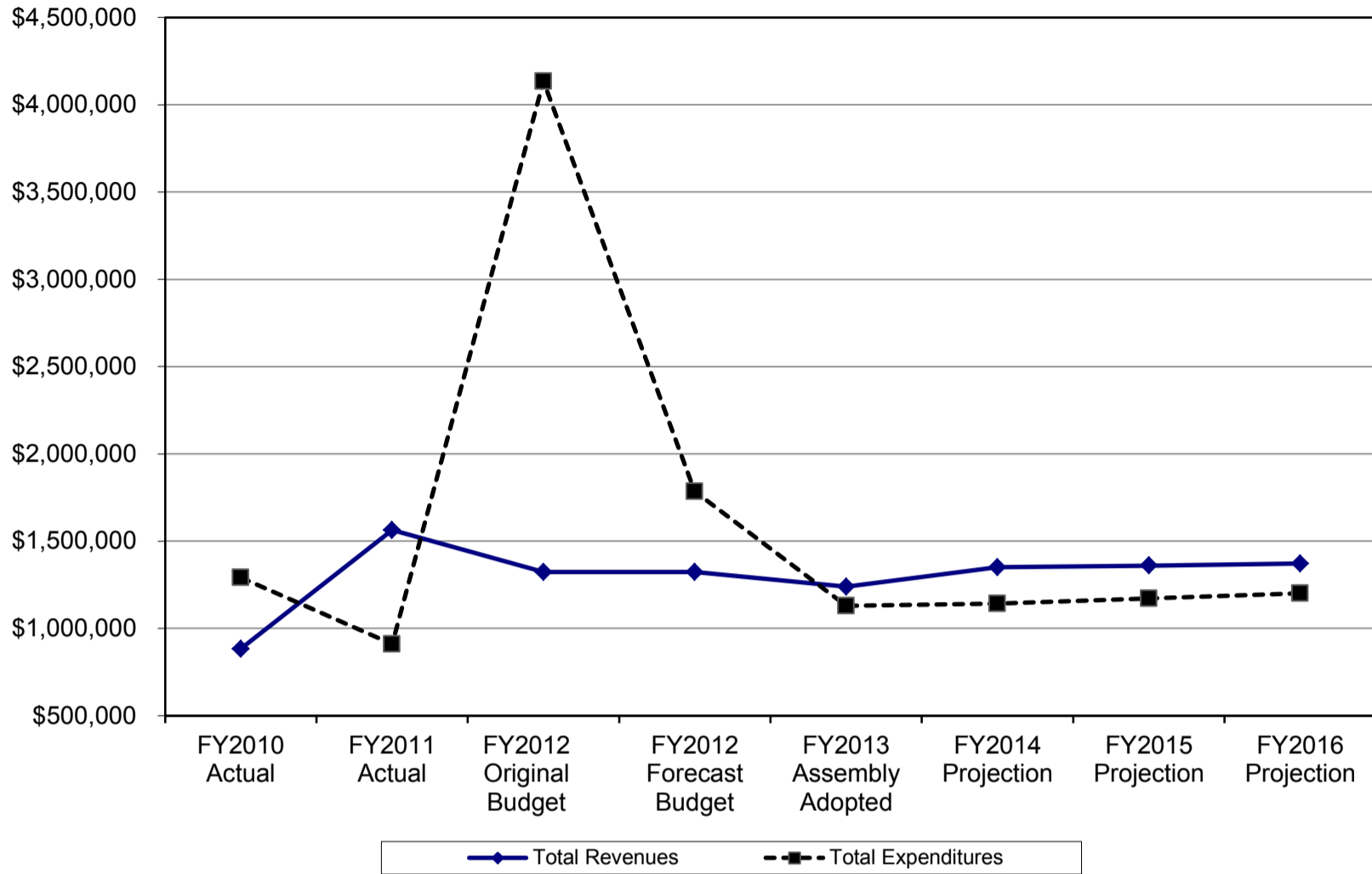
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
State Revenue	\$ 15,255	\$ 22,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	315,715	1,042,089	650,000	650,000	650,000	750,000	750,000	750,000
Land Leases	172,709	187,779	156,500	156,500	180,000	183,600	187,272	191,017
Timber and Gravel Sales	38,847	31,144	50,000	50,000	50,000	51,000	52,020	53,060
Interest Earnings	215,498	148,341	300,000	300,000	175,000	178,500	182,070	185,711
Rent-NPRSA	71,171	75,047	82,555	82,555	77,000	78,540	80,111	81,713
Miscellaneous	54,223	3,000	25,000	25,000	50,000	50,000	50,000	50,000
Total Revenues	883,418	1,509,570	1,264,055	1,264,055	1,182,000	1,291,640	1,301,473	1,311,501
Operating Transfers From:								
General Fund	-	54,344	59,915	59,915	57,692	58,269	58,852	59,441
Total Operating Transfers	-	54,344	59,915	59,915	57,692	58,269	58,852	59,441
Total Revenues and Other Financing Sources	883,418	1,563,914	1,323,970	1,323,970	1,239,692	1,349,909	1,360,325	1,370,942
Expenditures:								
Personnel	490,619	457,690	504,752	519,304	548,457	570,395	593,211	616,939
Supplies	17,887	17,485	9,098	21,598	21,098	21,520	21,950	22,389
Services	777,024	423,030	568,522	1,230,311	545,201	550,653	556,160	561,722
Capital Outlay	7,046	12,067	12,500	14,090	14,000	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	-	-
Total Expenditures	1,292,576	910,272	1,094,872	1,785,303	1,128,756	1,142,568	1,171,321	1,201,050
Operating Transfers To:								
Capital Projects Fund	-	-	3,040,000	-	-	-	-	-
Total Operating Transfers	-	-	3,040,000	-	-	-	-	-
Total Expenditures and Operating Transfers	1,292,576	910,272	4,134,872	1,785,303	1,128,756	1,142,568	1,171,321	1,201,050
Net Results From Operations	(409,158)	653,642	(2,810,902)	(461,333)	110,936	207,341	189,004	169,892
Projected Lapse (3%)	-	-	32,846	53,559	33,863	34,277	35,140	36,032
Change in Fund Balance	(409,158)	653,642	(2,778,056)	(407,774)	144,799	241,618	224,144	205,924
Beginning Fund Balance	5,536,701	5,127,543	4,678,958	5,781,185	5,373,411	5,518,210	5,759,828	5,983,972
Ending Fund Balance	\$ 5,127,543	\$ 5,781,185	\$ 1,900,902	\$ 5,373,411	\$ 5,518,210	\$ 5,759,828	\$ 5,983,972	\$ 6,189,896

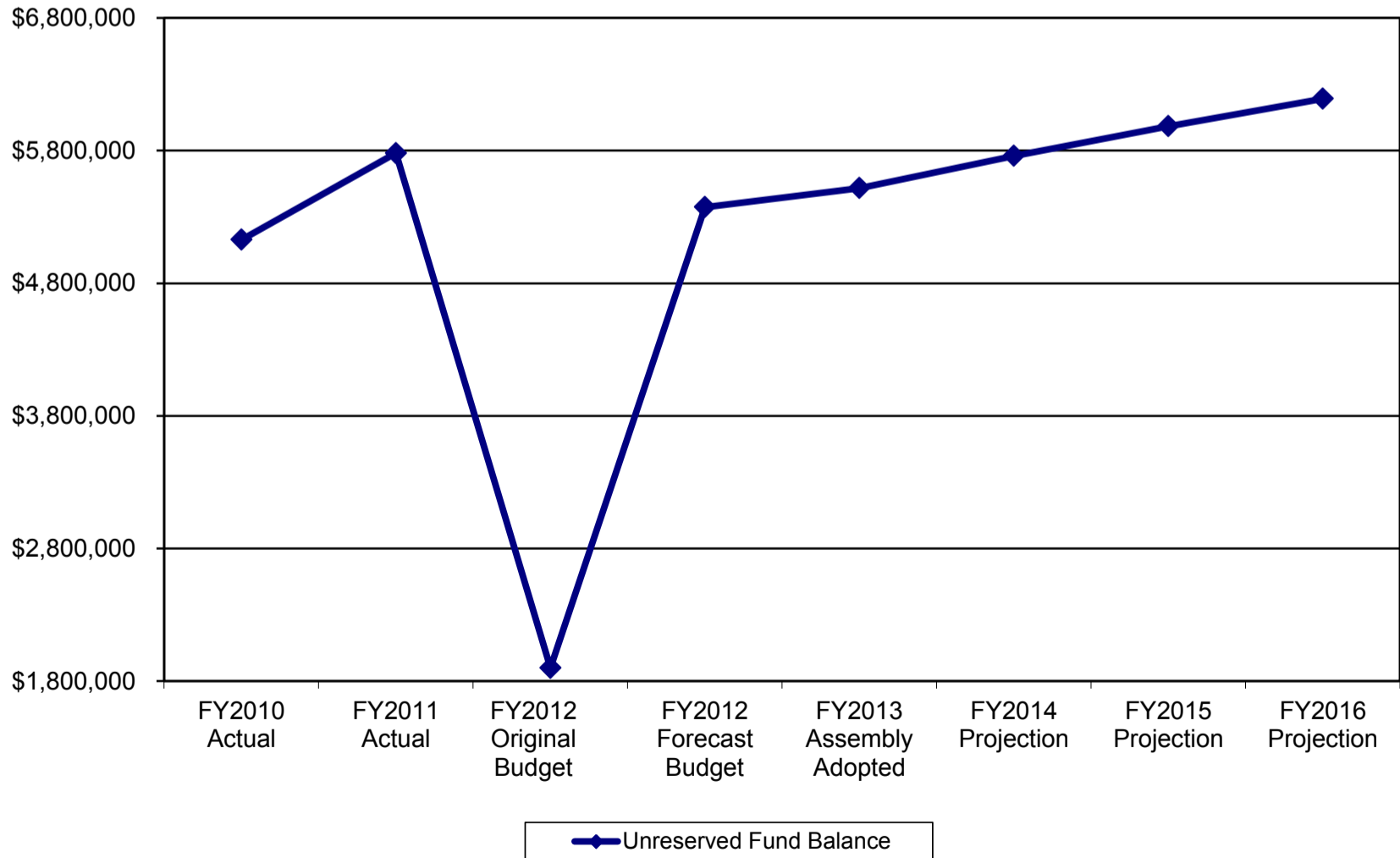
**Land Trust Fund
Historical and Projected Revenues**



**Land Trust Fund
Revenues and Expenditures**



**Land Trust Funds
Unreserved Fund Balance**



Fund: 250
Dept: 21210

Department Function
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.
- Establishing long-term goals and vision.
- Establishing Land Trust Fund purpose and intent.
- Developing policies and procedures to guide workflows.
- Establishing a facility management framework.
- Protecting KPB's interest in the municipal entitlement process.

FY2012 Accomplishments

Administration

- Initiated Municipal Entitlement strategic planning to maximize the Borough's land entitlement from the State.
- Initiated design of Facility Management framework.
- Instituted tax foreclosure committee.
- Drafted department manual of procedures.
- Inventoried city zoned parcels & conditional use permits.

Operations

- Completed development of Widgeon Woods Subdivision; for sale beginning 2013-2014.
- Initiated redevelopment of Seward Rock Quarry.
- Completed acquisition phase of Old Mill Buyout project.
- Conducted sealed bid market value land sale.

FY2013 New Initiatives:

- Implementation of a Municipal Entitlement strategic plan (supplemental appropriation anticipated during FY13).
- Present a facility management framework.
- Demolition and reclamation phase of Old Mill buyout project.

Performance Measures

Priority/Goal: Land_Acquisition

Goal: To acquire lands to meet borough needs

Objective: To acquire lands appropriate for borough purposes

Measures:

	Benchmarks	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Projected
Tax foreclosure parcels sold/retained	N/A	19/10	0/0	0/0	45/20
Parcels acquired for KPB Purposes	N/A	4	5	2	8
Properties leased by KPB	N/A	15	16	14	14
Municipal entitlement acres received	2,350	261	224	189	3,310

Priority/Goal: Land disposal

Goal: To dispose of surplus lands for revenue purposes.

Objective: To conduct disposal programs of appropriate surplus lands.

Measures:

	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Projected
Parcels sold at market value	14	9	17	3
Deeds of trust outstanding	33	28	37	40
Active land leases	33	34	31	7

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:

	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Projected
Land use permits	20	20	35	30
Right-of-way utility permits	135	131	114	120
Easements granted	3	4	7	6
Small quantity gravel permits	11	8	11	10
Gravel volume all sites (cubic yards)	25,671	11,227	29,944	25,000
Hard rock volume (cubic yards)	1,263	1,016	4,298	4,500

Commentary:

Public information service volumes continue to be high with 7,090 customers served at the land management public assistance desk and 1478 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 155,600-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.

Note: Performance measures are reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 250
Department 21210 - Land Management Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	265,168	254,874	\$ 282,120	\$ 282,120	\$ 300,153	\$ 18,033	6.39%
40120 Temporary Wages	11,966	2,311	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	691	31	1,525	1,525	1,783	258	16.92%
40210 FICA	23,810	22,191	25,742	25,742	27,925	2,183	8.48%
40221 PERS	73,943	79,184	63,125	63,125	68,351	5,226	8.28%
40321 Health Insurance	81,074	66,451	85,000	99,552	98,160	(1,392)	-1.40%
40322 Life Insurance	414	407	701	701	755	54	7.70%
40410 Leave	33,553	31,654	33,963	33,963	38,754	4,791	14.11%
40511 Other Benefits	-	587	576	576	576	-	0.00%
Total: Personnel	490,619	457,690	504,752	519,304	548,457	29,153	5.61%
Supplies							
42020 Signage Supplies	375	250	2,500	2,500	1,500	(1,000)	-40.00%
42110 Office Supplies	2,433	2,325	2,671	2,671	2,671	-	0.00%
42120 Computer Software	-	-	1,427	1,327	1,427	100	7.54%
42210 Operating Supplies	168	3,337	500	1,000	1,000	-	0.00%
42230 Fuel, Oils and Lubricants	-	-	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	3,419	-	1,500	1,000	1,000	-	0.00%
42410 Small Tools	47	118	-	600	1,000	400	66.67%
Total: Supplies	6,442	6,030	9,098	9,598	9,098	(500)	-5.21%
Services							
43011 Contractual Services	617,093	271,985	350,000	1,023,340	340,000	(683,340)	-66.78%
43015 Water/Air Sample Testing	308	530	-	-	500	500	-
43110 Communications	2,448	2,629	2,480	2,480	3,000	520	20.97%
43140 Postage	812	422	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,286	3,326	12,900	12,900	12,900	-	0.00%
43220 Car Allowance	3,649	3,600	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	-	-	75	75	-	(75)	-100.00%
43260 Training	2,265	-	3,550	5,050	5,000	(50)	-0.99%
43310 Advertising	4,606	6,853	10,000	10,899	8,000	(2,899)	-26.60%
43410 Printing	119	488	500	500	500	-	0.00%
43510 Insurance Premium	5,994	5,905	4,213	4,213	5,529	1,316	31.24%
43600 Project Management	702	-	10,000	8,500	10,000	1,500	17.65%
43610 Utilities	4,759	4,417	5,150	5,150	5,150	-	0.00%
43720 Equipment Maintenance	540	600	2,500	2,500	2,000	(500)	-20.00%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43810 Rents and Operating Leases	-	-	-	50	-	(50)	-100.00%
43812 Equipment Replacement Pymt.	2,000	1,425	1,425	1,425	1,425	-	0.00%
43920 Dues and Subscriptions	1,746	1,161	1,305	1,305	1,305	-	0.00%
43931 Recording Fees	993	408	1,500	1,000	1,000	-	0.00%
43933 Collection Fees	8	16	500	500	500	-	0.00%
43936 USAD Assessments	-	-	9,854	9,854	8,100	(1,754)	-17.80%
45110 Land Sale Property Tax	4,739	1,329	5,000	5,000	12,500	7,500	150.00%
Total: Services	659,067	305,094	426,052	1,099,841	422,509	(677,332)	-61.58%
Capital Outlay							
48120 Office Equipment	5,000	2,889	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	937	6,729	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	859	2,500	2,293	2,500	207	9.03%
48730 Minor Communication Equipment	49	-	-	-	-	-	-
48740 Minor Machinery & Equipment	-	-	-	207	-	(207)	-100.00%
49433 Plan Review/Permit Fees	1,060	1,590	-	1,590	1,500	(90)	-5.66%
Total: Capital Outlay	7,046	12,067	12,500	14,090	14,000	(90)	-0.64%
Transfers							
50411 Solid Waste Capital Projects	-	-	3,040,000	-	-	-	-
Total: Transfers	-	-	3,040,000	-	-	-	-

Fund 250
Department 21210 - Land Management Administration - Continued

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Interdepartmental Charges						
60000 Charges (To) From Other Depts.	-	265,759	-	51,147	-	(51,147) -100.00%
Total: Interdepartmental Charges	-	265,759	-	51,147	-	(51,147) -100.00%
Department Total	\$ 1,163,174	\$ 1,046,640	\$ 3,992,402	\$ 1,693,980	\$ 994,064	\$ (699,916) -41.32%

Line-Item Explanations

40110 Regular Wages. Staff includes: Land Management Officer, Land Management Agents (2), Land Management Technician III, Senior Clerk Typist (Planning).

42210 Operating Supplies. Field supplies including stakes, grass seed and barrier fencing.

43011 Contractual Services. West Side gravel development (Proj#) (\$50,000); property clean up parcel 055-072-13 (\$115,000); access and property improvements (\$50,000); routine surveys (\$50,000); material site management (\$15,000); mapping & consulting services (\$40,000); property inspection (\$10,000); materials testing (\$10,000).

43110 Communications. Communication costs increase in accordance with employee cell phone policy.

43936 USAD Assessments. Anchor Point Natural Gas USAD is anticipated to be charged to three parcels in spring 2013.

45110 Land Sale Property Tax. Tax on foreclosed properties retained by ordinance for general public purposes.

48120 Office Machines. Replacement of department printer.

48710 Minor Office Equipment. Work station computer replacements on a 4-5 year rotation; acquire new field computer with GPS and camera.

48720 Minor Office Furniture. Necessary 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>FY2011 Estimated</u>	<u>FY2012 Projected</u>	<u>Future Projected Payments</u>
** 2010 Sport Utility Vehicle	\$ 2,000	\$ 2,000	\$ 1,425	\$ 1,425

** Note an equal amount is being billed to Planning for this vehicle.

Fund:	250	Land Trust Fund
Dept:	21211	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

- The Borough lacks long-term plans for this property other than NPRSA's use.

Objectives FY2012/Budget highlights

- Land Trust Fund to be reimbursed 100% of this budget: General Fund to provide funding for approximately 45% of actual costs of this budget back to the Land Trust Fund and NPRSA will reimburse the Land Trust Fund for approximately 55% of actual costs, which represents the approximate square footage of the building that they are using.

Previous year accomplishments:

- None

Significant Budgetary Changes:

- None

**Kenai Peninsula Borough
Budget Detail**

**Fund 250 Land Trust Fund
Department 21211 - Facilities Management**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42310 Repair/Maintenance Supplies	\$ 11,445	\$ 11,455	\$ -	\$ 12,000	\$ 12,000	\$ -	0.00%
Total: Supplies	11,445	11,455	-	12,000	12,000	-	0.00%
Services							
43510 Insurance Premium-Nikiski EI	37,941	38,822	39,850	39,850	29,192	(10,658)	-26.75%
43610 Utilities-Nikiski EI	65,749	64,045	68,500	68,500	68,500	-	0.00%
43764 Snow Removal-Nikiski EI	-	-	9,000	-	-	-	-
43780 Bldg/Grounds Maintenance	14,267	15,069	25,120	22,120	25,000	2,880	13.02%
Total: Services	117,957	117,936	142,470	130,470	122,692	(7,778)	-5.96%
Department Total	\$ 129,402	\$ 129,391	\$ 142,470	\$ 142,470	\$ 134,692	\$ (7,778)	-5.46%

Line-Item Explanations

42310. Repair/Maintenance Supplies. Snow removal is done with our own 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.

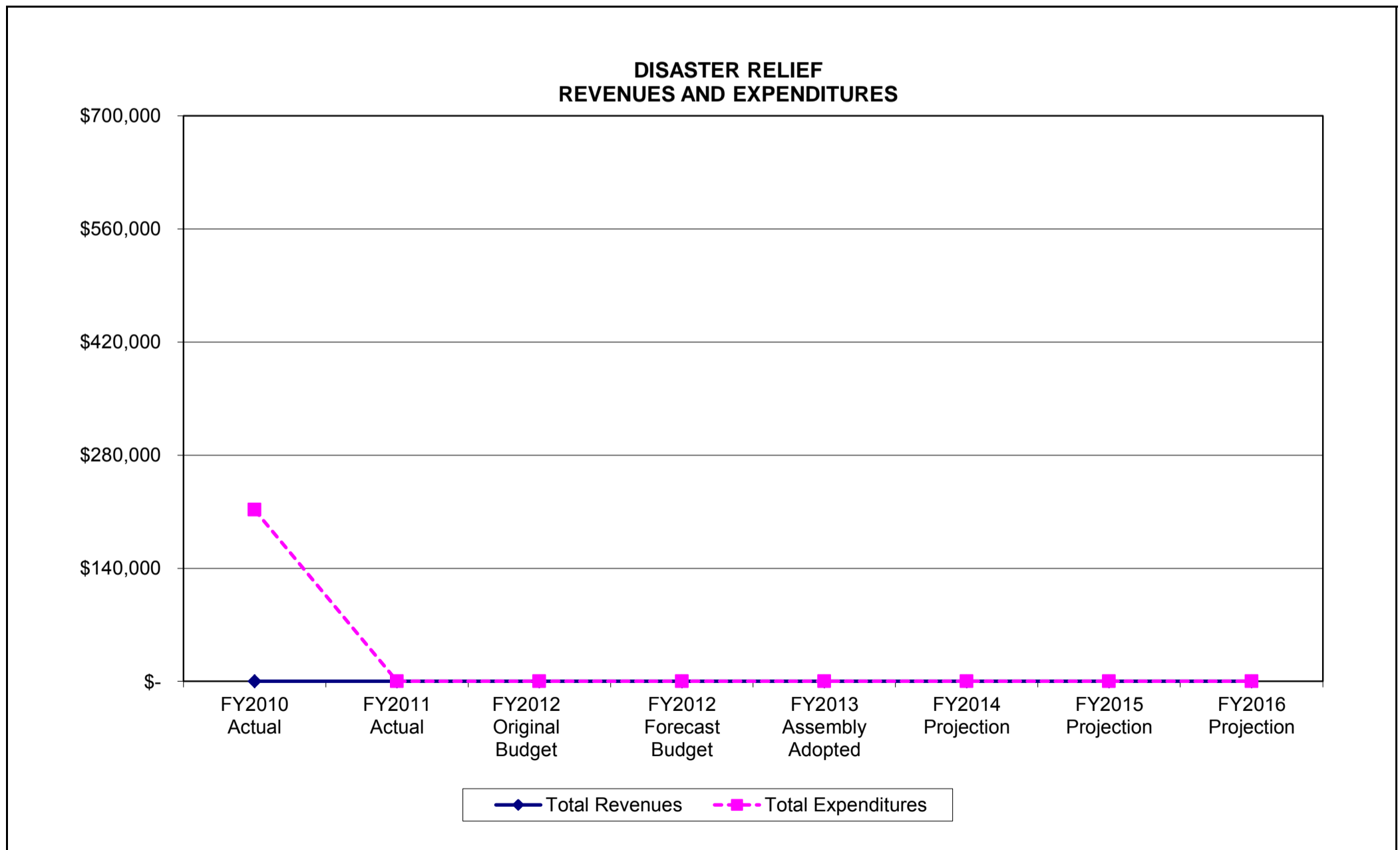
**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250 Land Trust Fund
Expenditure Summary By Line Item**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 265,168	\$ 254,874	\$ 282,120	\$ 282,120	\$ 300,153	\$ 18,033	6.39%
40120 Temporary Wages	11,966	2,311	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	691	31	1,525	1,525	1,783	258	16.92%
40210 FICA	23,810	22,191	25,742	25,742	27,925	2,183	8.48%
40221 PERS	73,943	79,184	63,125	63,125	68,351	5,226	8.28%
40321 Health Insurance	81,074	66,451	85,000	99,552	98,160	(1,392)	-1.40%
40322 Life Insurance	414	407	701	701	755	54	7.70%
40410 Leave	33,553	31,654	33,963	33,963	38,754	4,791	14.11%
40511 Other Benefits	-	587	576	576	576	-	0.00%
Total: Personnel	490,619	457,690	504,752	519,304	548,457	29,153	5.61%
Supplies							
42020 Signage Supplies	375	250	2,500	2,500	1,500	(1,000)	-40.00%
42110 Office Supplies	2,433	2,325	2,671	2,671	2,671	-	0.00%
42120 Computer Software	-	-	1,427	1,327	1,427	100	7.54%
42210 Operating Supplies	168	3,337	500	1,000	1,000	-	0.00%
42230 Fuel, Oils & Lubricants	-	-	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	14,864	11,455	1,500	13,000	13,000	-	0.00%
42410 Small Tools	47	118	-	600	1,000	400	66.67%
Total: Supplies	17,887	17,485	9,098	21,598	21,098	(500)	-2.32%
Services							
43011 Contractual Services	617,093	271,985	350,000	1,023,340	340,000	(683,340)	-66.78%
43015 Water/Air Sample Testing	308	530	-	-	500	500	-
43110 Communications	2,448	2,629	2,480	2,480	3,000	520	20.97%
43140 Postage	812	422	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,286	3,326	12,900	12,900	12,900	-	0.00%
43220 Car Allowance	3,649	3,600	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	-	-	75	75	-	(75)	-100.00%
43260 Training	2,265	-	3,550	5,050	5,000	(50)	-0.99%
43310 Advertising	4,606	6,853	10,000	10,899	8,000	(2,899)	-26.60%
43410 Printing	119	488	500	500	500	-	0.00%
43510 Insurance Premium	43,935	44,727	44,063	44,063	34,721	(9,342)	-21.20%
43600 Project Management	702	-	10,000	8,500	10,000	1,500	17.65%
43610 Utilities	70,508	68,462	73,650	73,650	73,650	-	0.00%
43720 Equipment Maintenance	540	600	2,500	2,500	2,000	(500)	-20.00%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43764 Snow Removal-Nikiski Elem.	-	-	9,000	-	-	-	-
43780 Bldg/Grounds Maintenance	14,267	15,069	25,120	22,120	25,000	2,880	13.02%
43810 Rents and Operating Leases	-	-	-	50	-	(50)	-100.00%
43812 Equipment Replacement Pymt.	2,000	1,425	1,425	1,425	1,425	-	0.00%
43920 Dues and Subscriptions	1,746	1,161	1,305	1,305	1,305	-	0.00%
43931 Recording Fees	993	408	1,500	1,000	1,000	-	0.00%
43933 Collection Fees	8	16	500	500	500	-	0.00%
43936 USAD Assessments	-	-	9,854	9,854	8,100	(1,754)	-17.80%
45110 Land Sale Property Tax	4,739	1,329	5,000	5,000	12,500	7,500	150.00%
Total: Services	777,024	423,030	568,522	1,230,311	545,201	(685,110)	-55.69%
Capital Outlay							
48120 Office Equipment	5,000	2,889	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	937	6,729	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	859	2,500	2,293	2,500	207	9.03%
48730 Minor Communication Equipment	49	-	-	-	-	-	-
48740 Minor Machinery & Equipment	-	-	-	207	-	(207)	-100.00%
49433 Plan Review/Permit Fees	1,060	1,590	-	1,590	1,500	(90)	-5.66%
Total: Capital Outlay	7,046	12,067	12,500	14,090	14,000	(90)	-0.64%
Transfers							
50411 Solid Waste Capital Projects	-	-	3,040,000	-	-	-	-
Total: Transfers	-	-	3,040,000	-	-	-	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	-	-	-	-	-
Total: Interdepartmental Charges	-	-	-	-	-	-	-
Department Total	\$ 1,292,576	\$ 910,272	\$ 4,134,872	\$ 1,785,303	\$ 1,128,756	\$ (656,547)	-36.78%

Fund: 260 Disaster Relief - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Operating Transfers From:								
General Fund	-	-	-	-	-	-	-	-
Total Operating Transfers	-	-	-	-	-	-	-	-
Total Revenues and Operating Transfers	-	-	-	-	-	-	-	-
Expenditures:								
Personnel	13,781	-	-	-	-	-	-	-
Supplies	5,451	-	-	-	-	-	-	-
Services	50,671	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	69,903	-	-	-	-	-	-	-
Operating Transfers To:								
General Fund	142,455	-	-	-	-	-	-	-
Total Operating Transfers	142,455	-	-	-	-	-	-	-
Total Expenditures and Operating Transfers	212,358	-	-	-	-	-	-	-
Net Results From Operations	(212,358)	-	-	-	-	-	-	-
Projected Lapse (Not Applicable)	-	-	-	-	-	-	-	-
Change in Fund Balance	(212,358)	-	-	-	-	-	-	-
Beginning Fund Balance	212,358	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Fund: 260

Department Function

Dept: 11251

Disaster Relief

Department Function

Initial response funds in the event of a disaster within the Kenai Peninsula Borough, such as oil spills, flooding, volcano eruptions, fires, earthquakes, etc., are now accounted for in the General Fund under the Office of Emergency Management.

**Kenai Peninsula Borough
Budget Detail**

**Fund 260
Department 11251 - Disaster Relief**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Personnel						
40110 Regular Wages	\$ 8,020	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	220	-	-	-	-	-
40130 Overtime Wages	1,696	-	-	-	-	-
40210 FICA	789	-	-	-	-	-
40221 PERS	1,829	-	-	-	-	-
40321 Health Insurance	1,211	-	-	-	-	-
40322 Life Insurance	16	-	-	-	-	-
Total: Personnel	13,781	-	-	-	-	-
Supplies						
42210 Operating Supplies	5,451	-	-	-	-	-
42230 Fuel, Oil & Lubricants	-	-	-	-	-	-
Total: Supplies	5,451	-	-	-	-	-
Services						
43011 Contractual Services	48,360	-	-	-	-	-
43210 Transportation/Subsistence	2,311	-	-	-	-	-
43999 Contingency	-	-	-	-	-	-
Total: Services	50,671	-	-	-	-	-
Capital Outlay						
48760 Minor Fire Fighting Equipment	-	-	-	-	-	-
Total: Capital Outlay	-	-	-	-	-	-
Transfers						
50100 Transfer to General Fund	142,455	-	-	-	-	-
Total: Transfers	142,455	-	-	-	-	-
Department Total	\$ 212,358	\$ -	\$ -	\$ -	\$ -	-

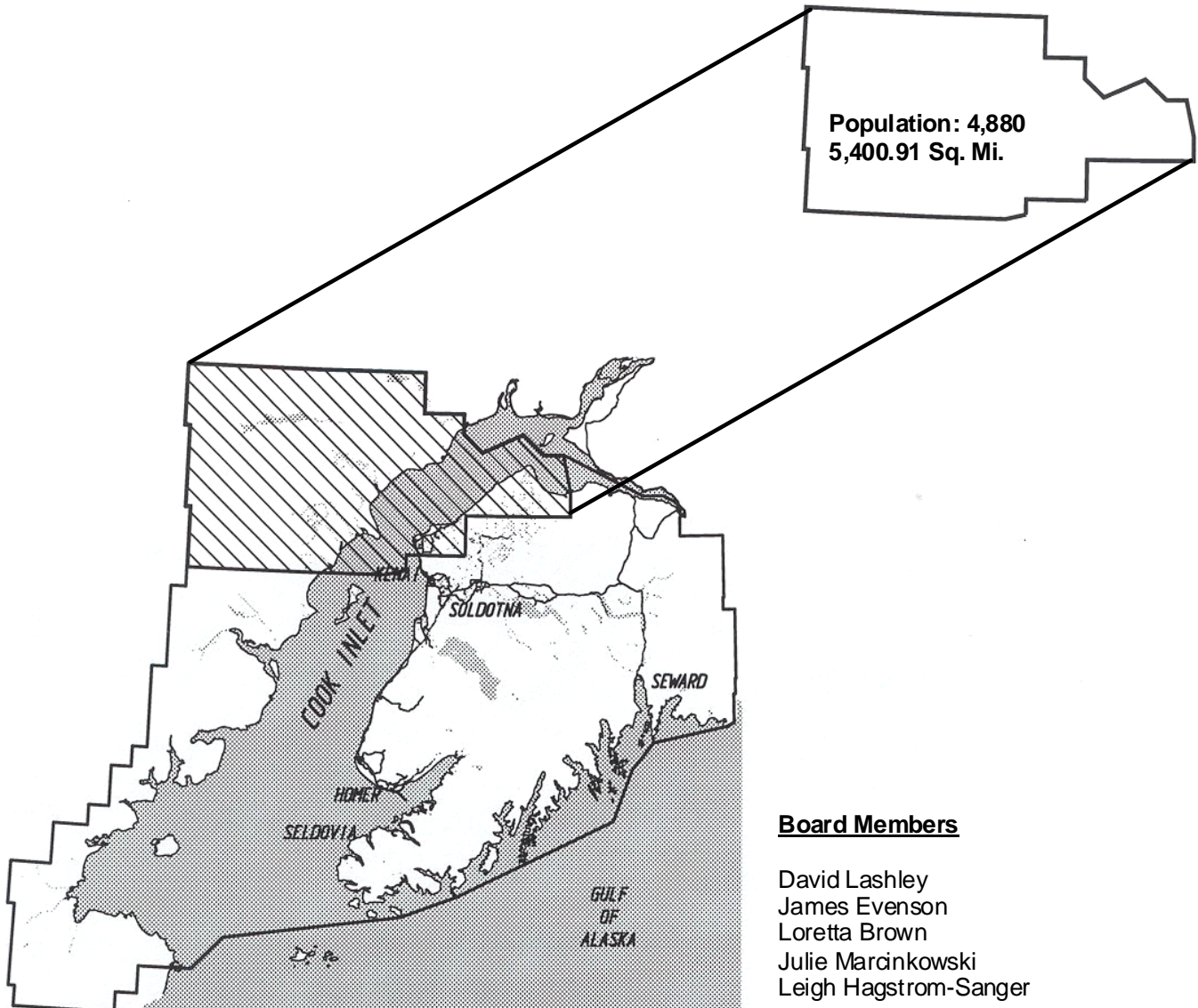
Line-Item Explanations

43999 Contingency. Response funds available in time of a disaster. Initial response funds are now accounted for in the General Fund under the Office of Emergency Management.

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.

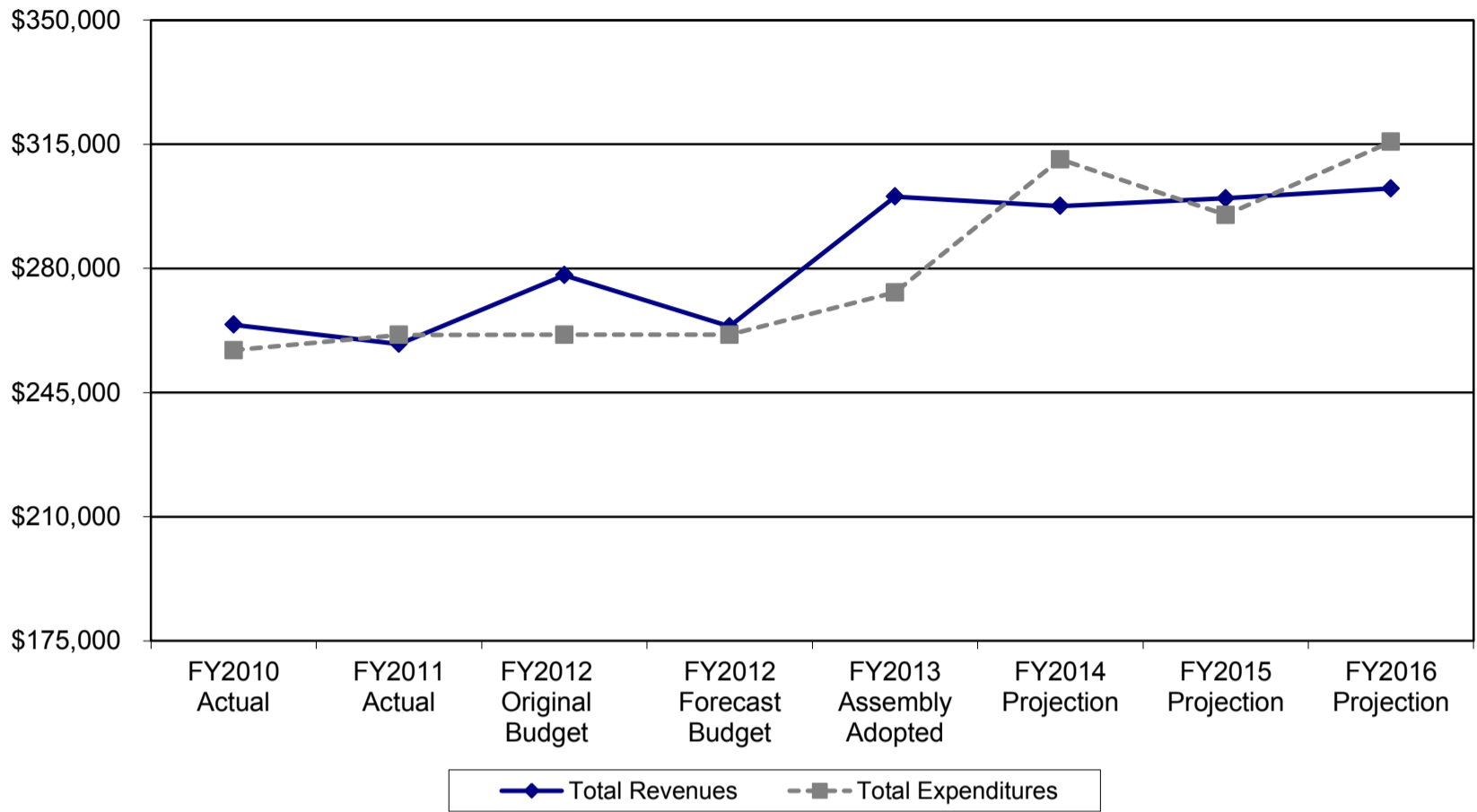
Funding is provided by a mill rate levy not to exceed 0.2 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2013 is set at .20 mills.



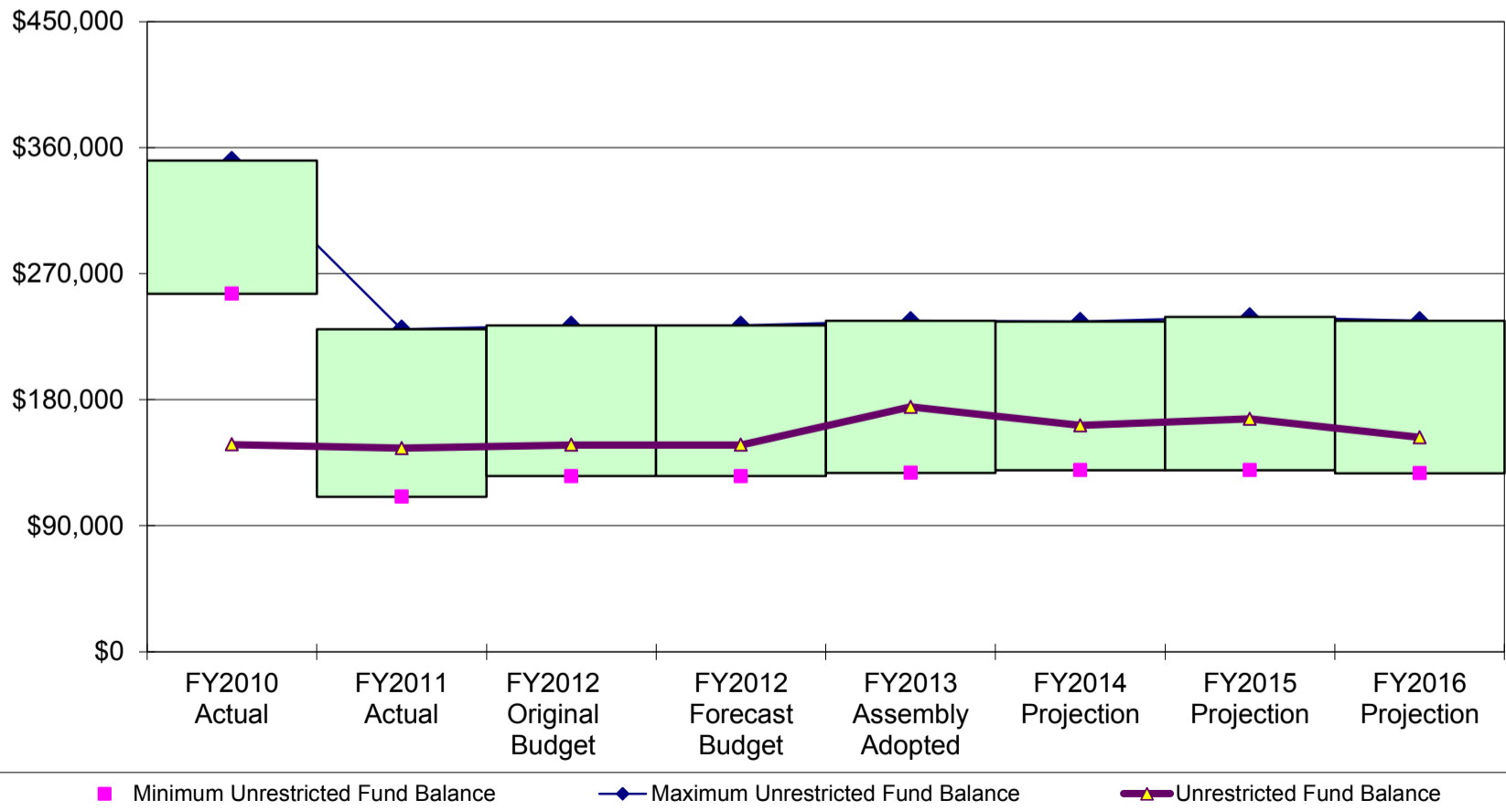
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	573,439	527,971	638,346	564,106	570,458	581,867	593,504	605,374
Personal	30,192	31,874	30,783	32,963	32,633	33,612	34,620	35,659
Oil & Gas (AS 43.56)	485,378	498,204	497,404	497,404	600,699	570,664	570,664	570,664
	<u>1,089,009</u>	<u>1,058,049</u>	<u>1,166,533</u>	<u>1,094,473</u>	<u>1,203,790</u>	<u>1,186,143</u>	<u>1,198,788</u>	<u>1,211,697</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 115,578	\$ 106,047	\$ 127,669	\$ 112,821	\$ 114,092	\$ 116,373	\$ 118,701	\$ 121,075
Personal	6,299	6,393	6,033	6,461	6,396	6,588	6,786	6,989
Oil & Gas (AS 43.56)	94,167	102,374	99,481	99,481	120,140	114,133	114,133	114,133
Interest	378	555	272	272	272	277	283	289
Flat Tax	462	562	123	123	123	125	128	131
Motor Vehicle Tax	2,679	2,869	1,820	1,820	1,820	1,856	1,893	1,931
Total Property Taxes	<u>219,563</u>	<u>218,800</u>	<u>235,398</u>	<u>220,978</u>	<u>242,843</u>	<u>239,352</u>	<u>241,924</u>	<u>244,548</u>
State Revenue	677	-	-	-	-	-	-	-
Interest Earnings	7,328	3,358	5,399	5,399	4,431	5,242	4,847	4,988
Total Revenues	<u>227,568</u>	<u>222,158</u>	<u>240,797</u>	<u>226,377</u>	<u>247,274</u>	<u>244,594</u>	<u>246,771</u>	<u>249,536</u>
Operating Transfers From:								
General Fund	36,542	36,542	37,273	37,273	52,981	52,981	52,981	52,981
Total Operating Transfers	<u>36,542</u>	<u>36,542</u>	<u>37,273</u>	<u>37,273</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>
Total Revenues and Operating Transfers	<u>264,110</u>	<u>258,700</u>	<u>278,070</u>	<u>263,650</u>	<u>300,255</u>	<u>297,575</u>	<u>299,752</u>	<u>302,517</u>
Expenditures:								
Services	256,228	261,257	261,300	261,300	273,210	275,746	295,048	315,701
Capital Outlay	657	-	-	-	-	35,000	-	-
Interdepartmental Charges	20	-	-	-	-	-	-	-
Total Expenditures	<u>256,905</u>	<u>261,257</u>	<u>261,300</u>	<u>261,300</u>	<u>273,210</u>	<u>310,746</u>	<u>295,048</u>	<u>315,701</u>
Change in fund balance	7,205	(2,557)	16,770	2,350	27,045	(13,171)	4,704	(13,184)
Beginning Fund Balance	140,703	147,908	130,869	145,351	147,701	174,746	161,575	166,279
Ending Fund Balance	<u>\$ 147,908</u>	<u>\$ 145,351</u>	<u>\$ 147,639</u>	<u>\$ 147,701</u>	<u>\$ 174,746</u>	<u>\$ 161,575</u>	<u>\$ 166,279</u>	<u>\$ 153,095</u>

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unreserved Fund Balance



Department Function	
Fund: 280	Nikiski Senior Service Area
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, information and referral services to seniors in the Nikiski area.

Major Long Term Issues and Concerns

Continuing to provide the needed level of services with the rising prices of food, fuel and insurance is our most immediate concern. Our most used services, meals and transportation, are experiencing rapid cost increases.

FY2012 Accomplishments

- Administration
- Hired new Executive Director April 2011.
- Operations
- Streamlined food delivery systems to decrease fuel use.
 - Realignment of systems within departments.

FY2013 New Initiatives

The construction of a new Multi-Use facility to house the Nikiski Senior Center with a State of Alaska Legislative Capital Grant.

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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Delivered Meals				
Congregate and Home delivered meals	14,387	15,417	16,250	17,000
Miles driven for meals delivery	10,660	11,769	10,250	10,000
Miles driven for medical, etc.	9,349	9,478	9,500	9,500

- Priority/Goal:** Retain nutritional value of delivered meals
Goal: .Continue to provide the caloric intake necessary per Service Area Board agreement.
Objective: 1. Contain costs while providing necessary nutritional values.
 2. Work cooperatively with other Borough Senior Centers to manage common ordered items.

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Food Costs				
Costs of Goods	79,685	64,516	60,000	60,000

Commentary

Food and fuel costs are the largest unknown variable cost to the agency. NSC supports many seniors on fixed incomes that are unable to purchase meals but raising costs are beginning to impact our ability to continue these services at a time when demand is increasing. Any increases in operating revenues will support these efforts. NSC is containing costs in anticipation of the new building next year, which should run at about the same costs due to increased energy efficiencies.

**Kenai Peninsula Borough
Budget Detail**

**Fund 280
Department 63190 - Nikiski Seniors Service Area**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ 255,687	\$ 260,728	\$ 260,729	\$ 260,729	\$ 273,210	\$ 12,481	4.79%
43510 Insurance Premium	541	529	571	571	-	(571)	-100.00%
Total: Services	256,228	261,257	261,300	261,300	273,210	11,910	4.56%
Capital Outlay							
48310 Vehicles	657	-	-	-	-	-	-
Total: Capital Outlay	657	-	-	-	-	-	-
Interdepartmental Charges							
61990 Admin Service Fee	20	-	-	-	-	-	-
Total: Interdepartmental Charges	20	-	-	-	-	-	-
Department Total	\$ 256,905	\$ 261,257	\$ 261,300	\$ 261,300	\$ 273,210	\$ 11,910	4.56%

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 (\$248,210) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

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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.

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Kenai Peninsula Borough

Solid Waste Fund

Mission:

The mission of the Kenai Peninsula Borough Solid Waste Department is to develop and implement solid waste programs and dispose of waste generated in the KPB in the most economically feasible and environmentally responsible manner in accordance with the KPB Code and with federal and state requirements.

Division Functions:

The Solid Waste fund was established to account for activities of the borough's solid waste program. This program is accounted for in a special revenue fund because less than 5% of its revenues usually come from user fees, 90% of its revenues come from a transfer from the Borough's general fund.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Baler; 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 Baling 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.

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

	FY2010 <u>Actual</u>	FY2011 <u>Actual</u>	FY2012 <u>Estimated</u>	FY2013 <u>Proposed</u>
Staffing History	21.00	21.00	20.00	21.00
Summary for All Areas: (Tons)				
Asbestos	307	361	372	383
Construction Debris	9,177	10,659	10,979	11,308
Mixed Solid Waste	51,421	56,381	62,044	63,512
Recycle	<u>1,439</u>	<u>1,824</u>	<u>2,175</u>	<u>2,204</u>
Total All Waste	62,344	69,225	75,570	77,407
Hazardous Waste (drums/boxes)	356	311	339	339
Used Oil Energy Recovery (gal)	16,478	16,200	15,850	15,850

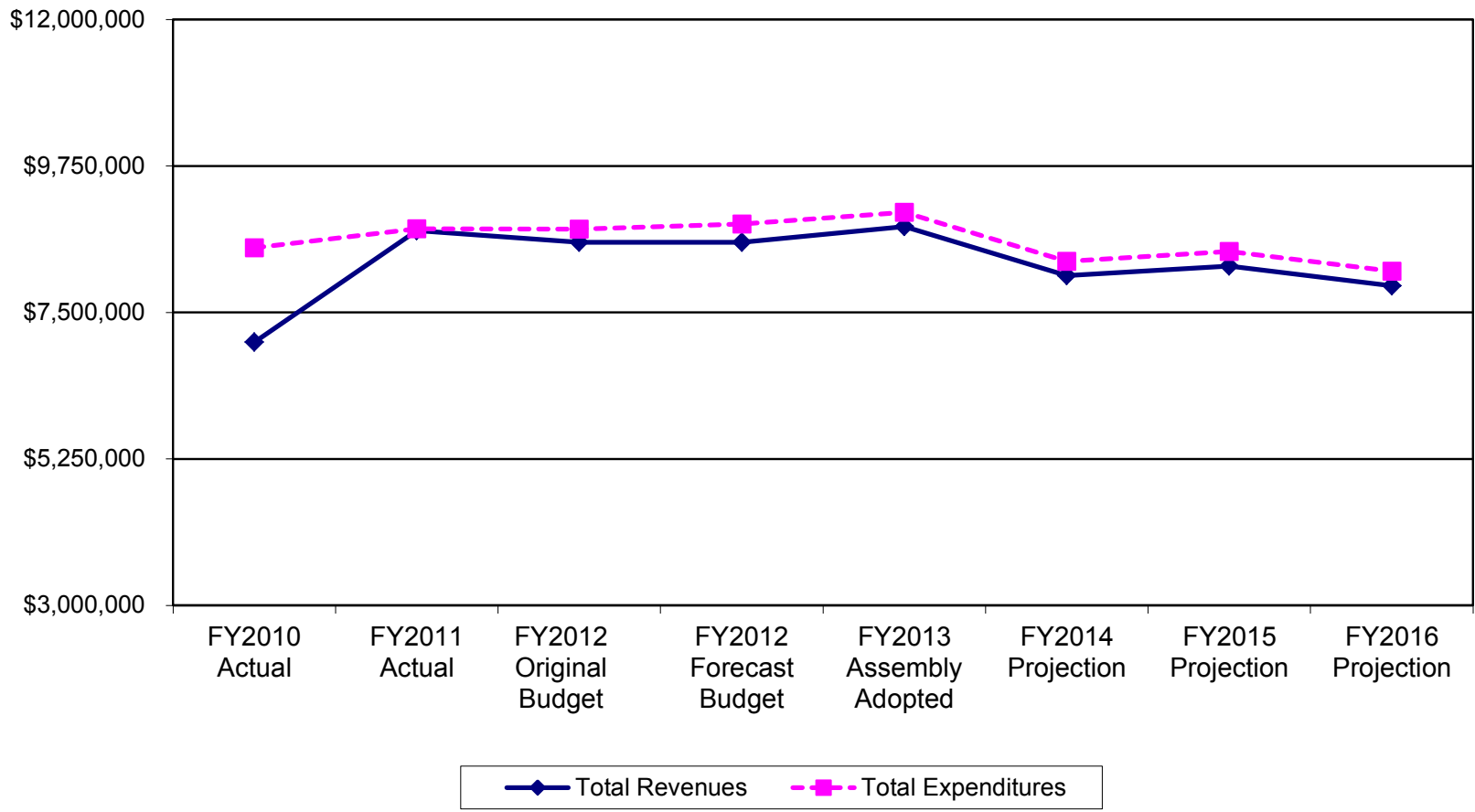
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
State Revenues	\$ 61,956	\$ 98,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	116,909	83,248	65,619	-	-	-	-	-
Other Revenue	370,884	526,970	459,486	700,000	777,000	792,540	808,391	824,559
Total Revenues	549,749	709,130	525,105	700,000	777,000	792,540	808,391	824,559
Operating Transfers From:								
General Fund	6,493,583	8,047,280	8,049,795	7,874,900	8,043,557	7,275,835	7,404,955	7,082,952
Total Operating Transfers	6,493,583	8,047,280	8,049,795	7,874,900	8,043,557	7,275,835	7,404,955	7,082,952
Total Revenues and Operating Transfers	7,043,332	8,756,410	8,574,900	8,574,900	8,820,557	8,068,375	8,213,346	7,907,511
Expenditures:								
Personnel	1,957,112	2,168,343	2,058,906	2,204,324	2,307,864	2,400,179	2,496,186	2,596,033
Supplies	424,047	423,902	524,958	524,958	504,820	514,916	525,214	535,718
Services	3,534,695	3,629,149	4,134,618	4,062,517	4,239,105	4,281,496	4,324,311	4,367,554
Capital Outlay	50,943	33,138	30,140	32,241	33,206	33,538	33,873	34,212
Total Expenditures	5,966,797	6,254,532	6,748,622	6,824,040	7,084,995	7,230,129	7,379,584	7,533,517
Operating Transfers To:								
General Fund	665,204	-	-	-	-	-	-	-
Debt Service Fund - Solid Waste	829,094	1,903,365	1,882,575	1,882,575	1,881,950	1,055,150	1,055,150	-
Capital Projects Fund - Other	374,605	-	-	-	-	-	-	-
Capital Projects Fund - Solid Waste	658,924	627,000	150,000	150,000	70,000	-	-	600,000
Total Operating Transfers	2,527,827	2,530,365	2,032,575	2,032,575	1,951,950	1,055,150	1,055,150	600,000
Total Expenditures and Operating Transfers	8,494,624	8,784,897	8,781,197	8,856,615	9,036,945	8,285,279	8,434,734	8,133,517
Net Results From Operations	(1,451,292)	(28,487)	(206,297)	(281,715)	(216,388)	(216,904)	(221,388)	(226,006)
Projected Lapse (3%)	-	-	206,297	281,715	216,388	216,904	221,388	226,006
Change in Fund Balance	(1,451,292)	(28,487)	-	-	-	-	-	-
Beginning Spendable Fund Balance	1,479,779	28,487	-	-	-	-	-	-
Ending Spendable Fund Balance	\$ 28,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	1.05	1.26	1.23	1.22	1.20	1.07	1.07	1.00
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Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Solid Waste fund will be treated as a sub fund of the General Fund for financial statement reporting to comply with the Government Accounting Standards Boards statements. Less than 7% of it's revenues are generated by user fees, while the rest is a transfer from the general fund. This fund was established to account for the activities of the borough's solid waste program. This funds activites will be included in the general fund for financial statement purposes.

Solid Waste Revenues and Expenditures



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.

FY2012 Accomplishments:

- Central Peninsula Landfill Cell 2 Expansion.
- Construction of the Central Peninsula Landfill Cell 1 design modifications, i.e., installation of heat trace.
- Homer Transfer Facility Design and Phase 1 Construction.

- Applied and received ADEC Central Peninsula Landfill Operational Permit renewal.
- Applied and received ADEC Central Peninsula Landfill Research Development and Demonstration permit renewal.
- Central Peninsula Landfill Storm Water Pollution Prevention Plan (SWPP).

FY2013 New Initiatives:

- Implement ADEC regulatory changes at all solid waste facilities, i.e., CFR Title 40 Part 98 – Greenhouse Gas Reporting Rule for Municipal Solid Waste Landfills, EPA analysis of groundwater monitoring data at RCRA – Unified Guidance
- Construction of Phase 2 of the Homer Transfer Facility.
- Homer Landfill Closure Design.
- Evaluate, Identify and develop a solution regarding long term leachate management at the Central Peninsula Landfill.
- Obtain 2013 ADEC Inert Waste Monofill Operational Permit.

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	2012 Projected available airspace remaining	2013 Projected available airspace remaining	2014 Projected available airspace remaining
Central Peninsula	22 years	21 years	20 years

Measure: Staffing History

	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32010 - Solid Waste Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 309,481	\$ 317,307	\$ 336,329	\$ 336,329	\$ 358,481	\$ 22,152	6.59%
40120 Temporary Wages	2,045	1,089	2,400	2,400	2,400	-	0.00%
40130 Overtime Wages	831	3,572	5,741	5,741	6,191	450	7.84%
40210 FICA	26,880	27,636	30,794	30,794	32,815	2,021	6.56%
40221 PERS	91,233	104,649	77,342	77,342	82,464	5,122	6.62%
40321 Health Insurance	86,036	81,234	85,000	100,022	98,160	(1,862)	-1.86%
40322 Life Insurance	513	533	836	836	890	54	6.46%
40410 Leave	50,891	49,750	48,587	48,587	51,718	3,131	6.44%
40511 Other Benefits	129	750	720	720	576	(144)	-20.00%
Total: Personnel	568,039	586,520	587,749	602,771	633,695	30,924	5.13%
Supplies							
42110 Office Supplies	3,333	2,519	3,500	3,350	3,500	150	4.48%
42120 Computer Software	570	-	-	-	-	-	-
42210 Operating Supplies	96	51	-	150	-	(150)	-100.00%
42230 Fuel, Oils and Lubricants	1,305	1,458	1,500	1,500	1,500	-	0.00%
42250 Uniforms	234	506	-	-	-	-	-
42310 Repair/Maintenance Supplies	723	81	1,500	1,500	1,500	-	0.00%
42360 Vehicle Repair Supplies	105	-	1,200	1,200	1,200	-	0.00%
42410 Small Tools & Equipment	-	1,319	-	-	-	-	-
Total: Supplies	6,366	5,934	7,700	7,700	7,700	-	0.00%
Services							
43011 Contractual Services	995	7,823	8,484	8,484	8,484	-	0.00%
43110 Communications	3,620	4,637	4,998	4,998	4,998	-	0.00%
43140 Postage	145	225	200	200	200	-	0.00%
43210 Transportation/Subsistence	5,090	5,503	7,320	7,072	7,320	248	3.51%
43250 Freight and Express	-	-	100	100	100	-	0.00%
43260 Training	2,046	1,216	2,650	2,650	2,650	-	0.00%
43310 Advertising	180	103	408	408	408	-	0.00%
43410 Printing	225	128	306	306	306	-	0.00%
43510 Insurance Premium	8,978	8,417	6,796	6,796	5,492	(1,304)	-19.19%
43610 Utilities	2,848	2,993	3,378	3,378	3,378	-	0.00%
43720 Equipment Maintenance	1,288	1,073	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	2,671	511	1,200	1,200	1,200	-	0.00%
43780 Building/Grounds Maintenance	1,309	1,305	4,845	4,795	4,845	50	1.04%
43810 Rents & Operating Leases	125	-	-	-	-	-	-
43920 Dues and Subscriptions	776	763	969	969	969	-	0.00%
Total: Services	30,296	34,697	43,654	43,356	42,350	(1,006)	-2.32%
Capital Outlay							
48120 Office Equipment	-	4,013	-	-	-	-	-
48710 Minor Office Equipment	3,572	-	2,000	1,539	2,000	461	29.95%
48720 Minor Office Furniture	445	816	2,000	2,709	2,000	(709)	-26.17%
48730 Minor Communication Equipment	674	333	-	50	-	(50)	-100.00%
Total: Capital Outlay	4,691	5,162	4,000	4,298	4,000	(298)	-6.93%
Transfers							
50100 General Fund	665,204	-	-	-	-	-	-
50340 Solid Waste Debt Service	829,094	1,903,365	1,882,575	1,882,575	1,881,950	(625)	-0.03%
50407 General Government Capital Projects	374,605	-	-	-	-	-	-
50411 Solid Waste Capital Projects	658,924	627,000	150,000	150,000	70,000	(80,000)	-53.33%
Total: Transfers	2,527,827	2,530,365	2,032,575	2,032,575	1,951,950	(80,625)	-3.97%
Department Total	\$ 3,137,219	\$ 3,162,678	\$ 2,675,678	\$ 2,690,700	\$ 2,639,695	\$ (51,005)	-1.90%

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. Needed to 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.

50411 Solid Waste Capital Projects. Transfer to cover purchase of replacement dumpster and recycle containers.

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. The bonds will finance the construction and equipping of Solid Waste facilities, \$7,040,000 of the authorized amount was issued in May, 2003 and the remaining \$4,960,000 was issued in FY2010. **See the debt service schedule on page XXX**

For capital projects information on this department - See the Capital Projects Section - Pages 322, 324, & 330

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.

FY2012 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.

FY2013 New Initiatives:

- Expansion of the Construction & Demolition (C&D).
- Install horizontal leachate recirculation piping 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	2010 360	2011 400	2012 400
Annual Site Inspection Score	100%	359 – 100%	399 – 100%	>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:

	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
Staffing History	12	12	11	12

Department Function

Fund: 290
Dept: 32122

Solid Waste Fund – Central Peninsula Landfill - Continued

Key Measures

	FY2010 Actual		FY2011 Actual		FY2012 Estimated		FY2013 Proposed	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	126,087	53,174	129,755	59,433	133,450	61,216	136,822	63,052
Hazardous Waste (drums/boxes)		229		174		200		200
Used Oil Energy Recovery (gal)		4,801		4,634		4,634		4,634
Leachate Generated (gal)		2,800,428		3,523,372		3,523,372		3,523,372

Major Materials Accepted (% of total tonnage)

	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	42,925	80.73%	47,481	79.89%	48,905	79.88%	50,373	79.89%
Construction Debris	9,177	17.26%	10,659	17.93%	10,979	17.93%	11,308	17.93%
Recycle	765	1.44%	932	1.57%	960	1.57%	989	1.57%
Asbestos	307	0.58%	361	0.61%	372	0.61%	383	0.61%
Total	53,174		59,433		61,216		63,052	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 484,054	\$ 586,759	\$ 552,772	\$ 612,772	\$ 632,797	\$ 20,025	3.27%
40120 Temporary Wages	41,487	33,003	28,991	38,991	28,991	(10,000)	-25.65%
40130 Overtime Wages	16,697	16,374	21,543	21,543	25,046	3,503	16.26%
40210 FICA	45,388	54,359	52,806	52,806	60,101	7,295	13.81%
40221 PERS	147,323	185,876	130,612	130,612	149,643	19,031	14.57%
40321 Health Insurance	185,472	194,961	187,000	235,429	235,585	156	0.07%
40322 Life Insurance	810	944	1,409	1,409	1,609	200	14.19%
40410 Leave	60,298	81,030	67,605	67,605	76,462	8,857	13.10%
40511 Other Benefits	5,409	6,164	1,440	1,440	1,584	144	10.00%
Total: Personnel	986,938	1,159,470	1,044,178	1,162,607	1,211,818	49,211	4.23%
Supplies							
42110 Office Supplies	980	1,183	1,000	1,000	1,000	-	0.00%
42120 Computer Software	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	3,736	16,577	16,112	48,837	13,112	(35,725)	-73.15%
42230 Fuel, Oils and Lubricants	103,323	122,742	125,055	125,055	137,560	12,505	10.00%
42250 Uniforms	2,863	3,718	3,000	3,000	3,000	-	0.00%
42263 Training Supplies	170	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	154,398	116,381	155,089	121,364	145,089	23,725	19.55%
42360 Motor Vehicle Repair Supplies	401	2,760	2,000	2,000	1,000	(1,000)	-50.00%
42410 Small Tools & Equipment	5,768	9,258	5,020	6,020	5,020	(1,000)	-16.61%
42424 Safety Supplies	2,504	2,472	12,300	12,300	8,300	(4,000)	-32.52%
Total: Supplies	274,143	275,091	321,176	321,176	315,681	(5,495)	-1.71%
Services							
43011 Contractual Services	139,553	277,408	179,200	172,949	312,000	139,051	80.40%
43014 Physical Examinations	4,747	150	8,000	8,000	2,800	(5,200)	-65.00%
43015 Water/Air Sample Testing	40,379	40,344	46,000	45,600	50,380	4,780	10.48%
43019 Software Licensing	800	800	900	900	900	-	0.00%
43095 SW Closure/Post Closure	315,552	300,000	100,000	100,000	104,000	4,000	4.00%
43110 Communications	2,038	2,255	3,500	3,500	3,500	-	0.00%
43210 Transportation/Subsistence	3,115	1,563	3,500	3,475	3,500	25	0.72%
43250 Freight and Express	456	834	1,200	1,200	1,200	-	0.00%
43260 Training	4,441	2,367	4,300	4,725	4,300	(425)	-8.99%
43310 Advertising	1,659	188	1,200	1,200	1,200	-	0.00%
43410 Printing	-	-	-	1,248	-	(1,248)	-100.00%
43510 Insurance Premium	43,444	45,678	33,014	33,014	24,026	(8,988)	-27.22%
43600 Project Management	5,805	2,795	-	-	-	-	-
43610 Utilities	91,641	107,449	136,280	136,280	126,280	(10,000)	-7.34%
43720 Equipment Maintenance	-	-	204	11,204	204	(11,000)	-98.18%
43731 Heavy Equipment Maintenance	-	-	-	-	10,000	10,000	-
43750 Vehicle Maintenance	12,789	182	15,000	4,000	5,000	1,000	25.00%
43780 Buildings/Grounds Maintenance	5,177	20,106	10,000	10,000	10,000	-	0.00%
43810 Rents and Operating Leases	12,075	5,703	10,000	13,200	8,000	(5,200)	-39.39%
43812 Equipment Replacement Pymt.	39,618	140,203	140,203	140,203	144,779	4,576	3.26%
43920 Dues and Subscriptions	513	362	543	543	543	-	0.00%
Total: Services	723,802	948,387	693,044	691,241	812,612	121,371	17.56%
Capital Outlay							
48311 Machinery & Equipment	5,350	-	-	-	-	-	-
48710 Minor Office Equipment	2,050	914	1,600	1,376	1,600	224	16.28%
48720 Minor Office Furniture	221	-	-	-	2,000	2,000	-
48730 Minor Communication Equipment	-	3,274	306	-	306	306	-
48740 Minor Machines & Equipment	10,367	9,303	4,900	5,430	4,500	(930)	-17.13%
49433 Plan Reviews	3,370	6,437	6,234	8,037	10,000	1,963	24.42%
Total: Capital Outlay	21,358	19,928	13,040	14,843	18,406	3,563	24.00%
Department Total	\$ 2,006,241	\$ 2,402,876	\$ 2,071,438	\$ 2,189,867	\$ 2,358,517	\$ 168,650	7.70%

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.

40130 Overtime Wages. Needed for coverage during staff training, staff sick leave and staff vacation.

42230 Fuel, oils and lubricants. Increase due to anticipated increase in the cost of fuel.

42310 Repair/Maintenance Supplies. Decrease required in an attempt to offset increases.

42360 Motor Vehicle Repair Supplies. Budget adjustment required to reflect actual fiscal year expenditures.

42424 Safety Supplies. Adjust budget to reflect estimated cost of actual expenditures.

43011 Contractual Services. Increase due to air space acquisition for the construction demolition cell (\$150,000). 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 maintenance (\$10,000); professional services for ADEC annual geotechnical stability analysis of waste mass (\$7,000); lined cell topographic capacity survey (\$7,000).

43014 Physical Examinations. Decrease due to biennale staff physicals per union contract. Budget increase will be required in FY14. Hearing exams are required on an annual basis.

43015 Water/Air Sample Testing. Anticipated increase in re-bidding Water Monitoring contract.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities.

43610 Utilities. Align budget with historic expenditures.

43731 Heavy Equipment Maintenance. Correct account code distribution previously recorded as 43750 Vehicle Equipment Maintenance.

43750 Vehicle Equipment Maintenance. Vehicles are under factory warranty. Routine maintenance to be performed by staff.

48720 Minor Office Furniture. New break room furniture needed (\$2,000).

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>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
Roll-Off Truck	\$ 67,716	\$ 11,286	\$ 11,286	\$ 22,572
Bobcat V723	49,787	8,298	8,298	16,596
Dodge 4x4 Quad Cab	17,243	3,448	3,448	-
Roll-off Truck	36,700	10,993	10,993	54,965
Ford F450 8ft Flat Bed	7,429	7,429	7,429	29,714
L150E Loader	74,626	74,626	74,626	298,503
Forklift	-	-	8,974	35,896
*963 Skid Steer Loader	8,500	8,500	8,500	51,000
Bobcat V762	24,123	24,123	11,225	78,577
	<u>\$ 286,124</u>	<u>\$ 148,703</u>	<u>\$ 144,779</u>	<u>\$ 587,823</u>

*963 Skid steer was previously listed at Homer Transfer Facility - in FY2013 this piece of equipment 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.

Major Long Term Issues and Concerns:

- Wastewater disposal
- Flooding/road maintenance issues with Dimond Blvd., transfer facility access haul road.

FY2012 Accomplishments:

- A site assessment for spent ordinance was performed by the US Army Corp of Engineers, no problems noted.
- The monofill working face was reconfigured to minimize windblown litter.
- Monofill entry gate was relocated closer to the facility resulting in improved site access monitoring.

FY2013 New Initiatives:

- Expand and develop the inert waste monofill in an efficient manner to reduce the amount of material requiring transfer to Soldotna.

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									
	FY2010		FY2011		FY2012		FY2013		
	<u>Actual</u>		<u>Actual</u>		<u>Estimated</u>		<u>Estimated</u>		
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons	
Mixed Solid Waste	284	4,514	282	4,537	282	4,537	282	4,537	
Recycle	—	<u>196</u>	—	<u>623</u>	—	<u>623</u>	—	<u>623</u>	
Total	284	4,710	282	5,160	282	5,160	282	5,160	
Hazardous Waste (drums/boxes)		57		62		62		62	
Used Oil Energy Recovery (gal)		500		850		500		500	

Commentary:
The operation and maintenance of the Seward Transfer facility is outsourced and limited to the current contract scope.

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32150 - Seward Transfer Facility**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40120 Temporary Wages	\$ -	\$ -	\$ 480	\$ 480	\$ 480	\$ -	0.00%
40210 FICA	-	-	37	37	37	-	0.00%
40322 Life Insurance	-	(7)	-	-	-	-	-
Total: Personnel	-	(7)	517	517	517	-	0.00%
Supplies							
42210 Operating Supplies	67	72	100	350	100	(250)	-71.43%
42230 Fuel, Oils and Lubricants	1,183	-	3,000	3,000	3,300	300	10.00%
42250 Uniforms	-	-	175	175	-	(175)	-100.00%
42310 Repair/Maintenance Supplies	44	1,613	2,000	1,750	2,000	250	14.29%
Total: Supplies	1,294	1,685	5,275	5,275	5,400	125	2.37%
Services							
43011 Contractual Services	550,748	492,109	550,183	535,058	568,339	33,281	6.22%
43015 Water/Air Sample Testing	3,393	3,394	4,600	4,600	6,199	1,599	34.76%
43095 SW Closure/Post Closure	11,570	10,800	10,800	10,800	13,801	3,001	27.79%
43110 Communications	552	531	658	658	658	-	0.00%
43210 Transportation/Subsistence	-	-	700	700	700	-	0.00%
43310 Advertising	300	-	500	500	500	-	0.00%
43410 Printing	-	-	-	125	-	(125)	-100.00%
43510 Insurance Premium	3,697	3,984	3,946	3,946	3,174	(772)	-19.56%
43610 Utilities	2,798	3,117	5,379	5,379	5,379	-	0.00%
43780 Buildings/Grounds Maintenance	8,384	20,581	10,000	25,000	10,000	(15,000)	-60.00%
43810 Rents and Operating Leases	637	105	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	4,000	-	-	-	-	-	-
Total: Services	586,079	534,621	586,966	586,966	608,950	21,984	3.75%
Capital Outlay							
48740 Minor Machines & Equipment	408	-	600	600	600	-	0.00%
49433 Plan Reviews	775	842	1,500	1,500	1,000	(500)	-33.33%
Total: Capital Outlay	1,183	842	2,100	2,100	1,600	(500)	-23.81%
Department Total	\$ 588,556	\$ 537,141	\$ 594,858	\$ 594,858	\$ 616,467	\$ 21,609	3.63%

Line-Item Explanations

43011 Contractual Services. Required increase to support contractual obligations (i.e.) CPI & fuel increase.

43015 Water/Air Sample Testing. Anticipated increase in re-bidding Water Monitoring contract.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities .

Fund	290	Department Function
Dept:	32310	Solid Waste Fund – Homer Baler

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:

- Anticipated increase cost for closure of landfill in 2013.
- Inert waste monofill design and construction to be operational in 2013.
- Long-term management of inert waste after closure of inert waste monofill.

FY2012 Accomplishments:

- Developed and implemented a waste fill plan that maximized the use of available space.
- Adjusted landfill operations to minimize interference with Phase 1 construction operations.

FY2013 New Initiatives:

- Construction of Phase 2 Homer Transfer Facility to be operational in 2013.
- Continued filling waste in a manner that will optimize the use of landfill 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	2010 CY		2011 CY		2012 CY	
		Possible Score	Score	Possible Score	Score	Possible Score	Estimate
ADEC Annual Site Inspection Score	100%	335	328 – 98%	340	335 – 99%	340	>90%

Commentary:
The Homer Baler/Landfill is in a period of transition from a municipal landfill to a municipal transfer station and inert waste landfill.

Fund 290
Dept: 32310

Department Function
Solid Waste Fund – Homer Baler - Continued

Key Measures

	FY2010		FY2011		FY2012		FY2013	
	<u>Actual</u>		<u>Actual</u>		<u>Estimated</u>		<u>Projected</u>	
Staffing History	4		4		4		4	
	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>
Total Bales	435	7,296	396	7,402	396	7,402	396	7,402

Recycled Materials

	<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>Tons</u>
Aluminum	6.81	5.13	5.13	5.13
Newspaper	48.29	29.76	29.76	29.76
Cardboard	149.74	177.54	177.54	177.54
Paper	67.54	67.90	67.90	67.90
Plastic	12.84	11.75	11.75	11.75
Autos/Metals	217.75	298.75	298.75	298.75
Tin	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Total Tons	504.47	592.33	592.33	592.33
Hazardous Waste (drums/boxes)	64	69	69	69
Used Oil Energy Recovery (gal)	2,974	2,654	2,654	2,654

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32310 - Homer Baler**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 197,347	\$ 204,472	\$ 222,327	\$ 222,327	\$ 237,584	\$ 15,257	6.86%
40120 Temporary Wages	15,492	16,411	13,431	13,431	13,431	-	0.00%
40130 Overtime Wages	5,162	9,012	9,043	9,043	9,681	638	7.06%
40210 FICA	19,249	19,865	21,694	21,694	23,250	1,556	7.17%
40221 PERS	61,553	70,633	52,857	52,857	56,518	3,661	6.93%
40321 Health Insurance	68,635	64,726	68,000	79,967	78,528	(1,439)	-1.80%
40322 Life Insurance	342	357	569	569	602	33	5.80%
40410 Leave	33,019	34,495	29,891	29,891	33,590	3,699	12.37%
40511 Other Benefits	-	620	576	576	576	-	0.00%
Total: Personnel	400,799	420,591	418,388	430,355	453,760	23,405	5.44%
Supplies							
42110 Office Supplies	264	368	500	500	500	-	0.00%
42210 Operating Supplies	20,767	17,562	25,100	25,100	20,000	(5,100)	-20.32%
42230 Fuel, Oils and Lubricants	44,677	43,600	54,132	54,132	56,632	2,500	4.62%
42250 Uniforms	1,017	1,423	1,000	1,000	1,500	500	50.00%
42263 Training Supplies	-	-	1,200	1,200	1,200	-	0.00%
42310 Repair/Maintenance Supplies	65,125	57,483	57,755	57,755	57,755	-	0.00%
42360 Motor Vehicle Repair Supplies	1,822	-	1,900	900	-	(900)	-100.00%
42410 Small Tools & Minor Equipment	2,127	2,847	1,500	2,500	1,500	(1,000)	-40.00%
42424 Safety Supplies	2,118	1,732	2,000	2,000	2,000	-	0.00%
Total: Supplies	137,917	125,015	145,087	145,087	141,087	(4,000)	-2.76%
Services							
43011 Contractual Services	33,798	31,574	28,315	39,020	28,315	(10,705)	-27.43%
43014 Physical Examinations	1,858	-	3,500	3,500	200	(3,300)	-94.29%
43015 Water/Air Sample Testing	42,631	35,888	50,000	37,300	57,507	20,207	54.17%
43095 SW Closure/Post Closure	273,478	270,000	580,000	580,000	590,000	10,000	1.72%
43110 Communications	3,819	3,665	3,060	3,060	3,060	-	0.00%
43210 Transportation/Subsistence	2,277	1,270	2,645	2,645	2,645	-	0.00%
43250 Freight and Express	78	174	500	1,475	500	(975)	-66.10%
43260 Training	2,279	699	2,900	2,900	2,900	-	0.00%
43310 Advertising	703	430	500	500	500	-	0.00%
43410 Printing	204	-	-	295	-	(295)	-100.00%
43510 Insurance Premium	21,393	22,084	17,850	17,850	13,713	(4,137)	-23.18%
43610 Utilities	32,481	31,677	40,476	32,976	40,476	7,500	22.74%
43720 Equipment Maintenance	2,586	123	300	500	300	(200)	-40.00%
43731 Heavy Equipment Maintenance	-	-	-	-	2,000	2,000	-
43750 Vehicle Maintenance	40,310	217	5,000	-	-	-	-
43780 Buildings/Grounds Maintenance	1,948	9,214	10,000	23,000	10,000	(13,000)	-56.52%
43810 Rents and Operating Leases	3,900	3,287	4,080	4,080	4,080	-	0.00%
43812 Equipment Replacement Pymt.	75,133	88,242	84,364	84,364	37,585	(46,779)	-55.45%
43920 Dues and Subscriptions	171	-	181	181	181	-	0.00%
Total: Services	539,047	498,544	833,671	833,646	793,962	(39,684)	-4.76%
Capital Outlay							
48311 Machinery & Equipment	6,113	-	-	-	-	-	-
48710 Minor Office Equipment	-	-	500	500	500	-	0.00%
48720 Minor Office Furniture	112	-	-	-	-	-	-
48730 Minor Communication Equipment	390	2,825	2,000	2,000	2,000	-	0.00%
48740 Minor Machines & Equipment	3,878	347	-	-	2,000	2,000	-
49433 Plan Reviews	2,076	2,983	4,500	4,500	3,200	(1,300)	-28.89%
Total: Capital Outlay	12,569	6,155	7,000	7,000	7,700	700	10.00%
Department Total	\$ 1,090,332	\$ 1,050,305	\$ 1,404,146	\$ 1,416,088	\$ 1,396,509	\$ (19,579)	-1.38%

Fund 290
Department 32310 - Homer Baler - Continued

Line-Item Explanations

- 40110 Regular Wages.** Staff includes: Landfill Supervisor, 2 Landfill Operator II and 1 Landfill Operator I position.
- 40120 Temporary Wages.** Required to support landfill projects and litter control.
- 40130 Overtime Wages.** Needed for coverage during staff training, staff sick leave and staff vacations.
- 42230 Fuel, Oils and Lubricants.** Adjust for anticipated increase in costs.
- 42250 Uniforms.** Anticipated increase for staff personal protection equipment.
- 43011 Contractual Services.** Septic/Water (\$2,000); recycling hauling contract (\$15,000); boiler inspection (\$500); troubleshoot and repair overhead doors (\$5,000); construction and demolition cell survey (\$5,815).
- 43014 Physical Examinations.** Decrease due to biennale staff physicals per union contract. Budget increase will be required in FY14 for required annual hearing exams.
- 43015 Water/Air Sample Testing.** Anticipated increase in re-bidding Water Monitoring contract.
- 43095 Solid Waste Closure/Post-Closure.** Annual amount funded toward landfill closure and post-closure activities.
- 43731 Heavy Equipment Maintenance.** Correct account code distribution previously recorded as Vehicle Equipment Maintenance.
- 43750 Vehicle Equipment Maintenance.** Vehicles are under factory warranty. Routine maintenance to be performed by staff.
- 48740 Minor Machines and Equipment.** Increase needed for the purchase of steel chop saw and plasma cutter. Equipment will be used primarily for baler maintenance.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
Peterbilt 357 Truck	\$ 16,572	\$ 16,572	\$ 16,572	\$ 116,004
D65PX-12Dozer	225,431	20,494	-	-
2003 953C Track Loader	160,065	17,785	-	-
PC200LC-7B Excavator	84,244	14,041	14,041	28,081
3/4 Ton Pick-up Truck	8,000	4,220	4,220	8,441
1/2 Ton Pick-up	10,752	2,752	2,752	5,503
	<u>\$ 505,064</u>	<u>\$ 75,864</u>	<u>\$ 37,585</u>	<u>\$ 158,029</u>

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.

FY2012 Accomplishments:

- Re-Bid Port Graham Landfill O&M.
- Re-Bid Hazardous Household Waste Collection Contract.
- Re-Bid Water Monitoring Contract.

FY2013 New Initiatives:

- Utilize borough staff in Soldotna and Homer to assist with rural landfill, transfer facility projects and special waste.
- Conduct annual post-closure monitoring and visual inspections to monitor closure effectiveness.
- Perform inert waste cleanup and conduct hazardous waste collection events in remote communities.

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	6	6	6	6
Homer Landfill	3	3	3	3
Seward Transfer Facility	3	3	3	3
Rocky Ridge Landfill (Seldovia)	1	1	1	1
Educational Events	N/A	N/A	13	13

Fund	290	Department Function
Dept:	32570	Solid Waste Fund – Landfills, Hauling and Waste Programs

Key Measures

	<u>FY2010 Actual</u>		<u>FY2011 Actual</u>		<u>FY2012 Estimate</u>		<u>FY2013 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	2,356	3,845	2,072	3,742	2,072	3,742	2,072	3,742
Recycle Total	138	167	147	180	147	180	147	180
<u>Hauling Area 2</u>								
Mixed Solid Waste Total	1,343	2,015	1,353	2,030	1,353	2,030	1,353	2,030
Recycle Total	149	149	181	181	181	181	181	181
<u>Transfer Facilities</u>								
Mixed Solid Waste Total	655	5,890	640	5,997	640	5,997	640	5,997
Construction Debris Total	731	1,760	779	1,886	779	1,886	779	1,886
Recycle Total	262	268	276	290	276	290	276	290
Used Oil Energy Recovery Total Gallons		8,203		8,062		8,062		8,062
<u>Miscellaneous Landfills</u>								
Mixed Solid Waste Total		1,200		1,200		1,200		1,200
Hazardous Waste Total Drums/Boxes		6		6		8		8

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 732	\$ 170	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	140	-	4,500	4,500	4,500	-	0.00%
40130 Overtime Wages	-	925	3,000	3,000	3,000	-	0.00%
40210 FICA	59	88	574	574	574	-	0.00%
40221 PERS	210	348	-	-	-	-	-
40321 Health Insurance	195	234	-	-	-	-	-
40511 Other Benefits	-	4	-	-	-	-	-
Total: Personnel	1,336	1,769	8,074	8,074	8,074	-	0.00%
Supplies							
42020 Signage Supplies	-	-	100	100	100	-	0.00%
42210 Operating Supplies	432	413	-	6,040	1,500	(4,540)	-75.17%
42230 Fuel, Oils and Lubricants	-	2,078	7,320	7,320	8,052	732	10.00%
42310 Repair/Maintenance Supplies	2,319	12,785	38,000	31,960	25,000	(6,960)	-21.78%
42360 Motor Vehicle Repair Supplies	1,530	-	-	-	-	-	-
42410 Small Tools & Equipment	46	901	300	300	300	-	0.00%
Total: Supplies	4,327	16,177	45,720	45,720	34,952	(10,768)	-23.55%
Services							
43011 Contractual Services	1,548,031	1,469,545	1,780,430	1,703,180	1,780,180	77,000	4.52%
43015 Water/Air Sample Testing	11,285	10,167	27,000	22,000	26,500	4,500	20.45%
43095 SW Closure/Post Closure	29,056	74,692	73,393	73,393	82,845	9,452	12.88%
43110 Communications	1,051	774	400	5,400	3,400	(2,000)	-37.04%
43140 Postage	-	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,268	5,207	8,600	10,600	8,600	(2,000)	-18.87%
43250 Freight and Express	413	135	1,500	1,525	1,500	(25)	-1.64%
43310 Advertising	2,108	1,797	2,000	2,000	2,000	-	0.00%
43410 Printing	336	-	180	430	180	(250)	-58.14%
43510 Insurance Premium	3,063	3,139	3,114	3,114	2,250	(864)	-27.75%
43610 Utilities	9,660	13,152	14,480	14,480	14,480	-	0.00%
43750 Vehicle Maintenance	-	103	1,500	1,500	1,500	-	0.00%
43765 Policing Sites	1,250	3,750	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	37,950	28,143	51,890	56,890	45,000	(11,890)	-20.90%
43810 Rents and Operating Leases	-	-	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt	4,000	2,296	2,296	2,296	2,296	-	0.00%
Total: Services	1,655,471	1,612,900	1,977,283	1,907,308	1,981,231	73,923	3.88%
Capital Outlay							
48311 Machinery & Equipment	10,010	-	-	-	-	-	-
48730 Minor Communication Equipment	145	-	-	-	-	-	-
49433 Plan Reviews	987	1,051	4,000	4,000	1,500	(2,500)	-62.50%
Total: Capital Outlay	11,142	1,051	4,000	4,000	1,500	(2,500)	-62.50%
Department Total	\$ 1,672,276	\$ 1,631,897	\$ 2,035,077	\$ 1,965,102	\$ 2,025,757	\$ 60,655	2.98%

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.

42230 Fuel, Oils and Lubricants. Adjust for anticipated increase in cost .

42210 Operating Supplies. Account code distribution adjustment -see Repair/Maintenance Supplies.

42310 Repair/Maintenance Supplies. Align budget with historic expenditure.

43110 Communications. Increase is required to fund DSL 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 (\$152,000). Operations, maintenance and improvements at five rural landfills (\$340,000). Operations, maintenance and improvements at three transfer facilities (\$576,000). Area 1 & 2 Hauling Contracts (\$502,000). Budget increase required to support an increase in transfer operations, hauls and contractual obligations regarding CPI, fuel inflation adjustments and anticipated increase in re-bidding the Household Hazardous Waste collection program contract. (\$265,074).

43015 Water/Air Sample Testing. Anticipated increase in re-bidding Water Monitoring contract .

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.

49433 Plan Reviews. Adjust budget to reflect actual fiscal year expenditures.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2012 Estimated</u>	<u>FY2013 Projected</u>	<u>Future Projected Payments</u>
2009 Pickup, 4X4 1/2 ton Ext Cab	\$ 12,573	\$ 2,296	\$ 2,296	\$ 4,592
	\$ 12,573	\$ 2,296	\$ 2,296	\$ 4,592

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 991,614	\$ 1,108,708	\$ 1,111,428	\$ 1,171,428	\$ 1,228,862	\$ 57,434	4.90%
40120 Temporary Wages	59,164	50,503	49,802	59,802	49,802	(10,000)	-16.72%
40130 Overtime Wages	22,690	29,883	39,327	39,327	43,918	4,591	11.67%
40210 FICA	91,576	101,948	105,905	105,905	116,777	10,872	10.27%
40221 PERS	300,319	361,506	260,811	260,811	288,625	27,814	10.66%
40321 Health Insurance	340,338	341,155	340,000	415,418	412,273	(3,145)	-0.76%
40322 Life Insurance	1,665	1,827	2,814	2,814	3,101	287	10.20%
40410 Leave	144,208	165,275	146,083	146,083	161,770	15,687	10.74%
40511 Other Benefits	5,538	7,538	2,736	2,736	2,736	-	0.00%
Total: Personnel	1,957,112	2,168,343	2,058,906	2,204,324	2,307,864	103,540	4.70%
Supplies							
42020 Signage Supplies	-	-	100	100	100	-	0.00%
42110 Office Supplies	4,577	4,070	5,000	4,850	5,000	150	3.09%
42120 Computer Software	570	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	25,098	34,675	41,312	80,477	34,712	(45,765)	-56.87%
42230 Fuel, Oils and Lubricants	150,488	169,878	191,007	191,007	207,044	16,037	8.40%
42250 Uniforms	4,114	5,647	4,175	4,175	4,500	325	7.78%
42263 Training Supplies	170	-	1,800	1,800	1,800	-	0.00%
42310 Repair/Maintenance Supplies	222,609	188,343	254,344	214,329	231,344	17,015	7.94%
42360 Vehicle Repair Supplies	3,858	2,760	5,100	4,100	2,200	(1,900)	-46.34%
42410 Small Tools	7,941	14,325	6,820	8,820	6,820	(2,000)	-22.68%
42424 Safety Supplies	4,622	4,204	14,300	14,300	10,300	(4,000)	-27.97%
Total: Supplies	424,047	423,902	524,958	524,958	504,820	(20,138)	-3.84%
Services							
43011 Contractual Services	2,273,125	2,278,459	2,546,612	2,458,691	2,697,318	238,627	9.71%
43014 Physical Examinations	6,605	150	11,500	11,500	3,000	(8,500)	-73.91%
43015 Water/Air Sample Testing	97,688	89,793	127,600	109,500	140,586	31,086	28.39%
43019 Software Licensing	800	800	900	900	900	-	0.00%
43095 SW Closure/Post Closure	629,656	655,492	764,193	764,193	790,646	26,453	3.46%
43110 Communications	11,080	11,862	12,616	17,616	15,616	(2,000)	-11.35%
43140 Postage	145	225	700	700	700	-	0.00%
43210 Transportation/Subsistence	17,750	13,543	22,765	24,492	22,765	(1,727)	-7.05%
43250 Freight and Express	947	1,143	3,300	4,300	3,300	(1,000)	-23.26%
43260 Training	8,766	4,282	9,850	10,275	9,850	(425)	-4.14%
43310 Advertising	4,950	2,518	4,608	4,608	4,608	-	0.00%
43410 Printing	765	128	486	2,404	486	(1,918)	-79.78%
43510 Insurance Premium	80,575	83,302	64,720	64,720	48,655	(16,065)	-24.82%
43600 Project Management	5,805	2,795	-	-	-	-	-
43610 Utilities	139,428	158,388	199,993	192,493	189,993	(2,500)	-1.30%
43720 Equipment Maintenance	3,874	1,196	2,504	13,704	2,504	(11,200)	-81.73%
43731 Heavy Equipment Maintenance	-	-	-	-	12,000	12,000	-
43750 Vehicle Maintenance	55,770	1,013	22,700	6,700	7,700	1,000	14.93%
43765 Policing Sites	1,250	3,750	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	54,768	79,349	86,735	119,685	79,845	(39,840)	-33.29%
43810 Rents and Operating Leases	16,737	9,095	16,280	19,480	14,280	(5,200)	-26.69%
43812 Equipment Replacement Pymt.	122,751	230,741	226,863	226,863	184,660	(42,203)	-18.60%
43920 Dues and Subscriptions	1,460	1,125	1,693	1,693	1,693	-	0.00%
Total: Services	3,534,695	3,629,149	4,134,618	4,062,517	4,239,105	176,588	4.35%

**Fund 290 Solid Waste
Department Total By Line Item - Continued**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48120 Office Equipment	-	4,013	-	-	-	-	-
48311 Machinery & Equipment	21,473	-	-	-	-	-	-
48710 Minor Office Equipment	5,622	914	4,100	3,415	4,100	685	20.06%
48720 Minor Office Furniture	778	816	2,000	2,709	4,000	1,291	47.66%
48730 Minor Communication Equipment	1,209	6,432	2,306	2,050	2,306	256	12.49%
48740 Minor Machines & Equipment	14,653	9,650	5,500	6,030	7,100	1,070	17.74%
49433 Plan Reviews	7,208	11,313	16,234	18,037	15,700	(2,337)	-12.96%
Total: Capital Outlay	50,943	33,138	30,140	32,241	33,206	965	2.99%
Transfers							
50100 General Fund	665,204	-	-	-	-	-	-
50340 Solid Waste Debt Service	829,094	1,903,365	1,882,575	1,882,575	1,881,950	(625)	-0.03%
50407 General Government Capital Projects	374,605	-	-	-	-	-	-
50411 Solid Waste Capital Projects	658,924	627,000	150,000	150,000	70,000	(80,000)	-53.33%
Total: Transfers	2,527,827	2,530,365	2,032,575	2,032,575	1,951,950	(80,625)	-3.97%
Department Total	\$ 8,494,624	\$ 8,784,897	\$ 8,781,197	\$ 8,856,615	\$ 9,036,945	\$ 180,330	2.04%

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.

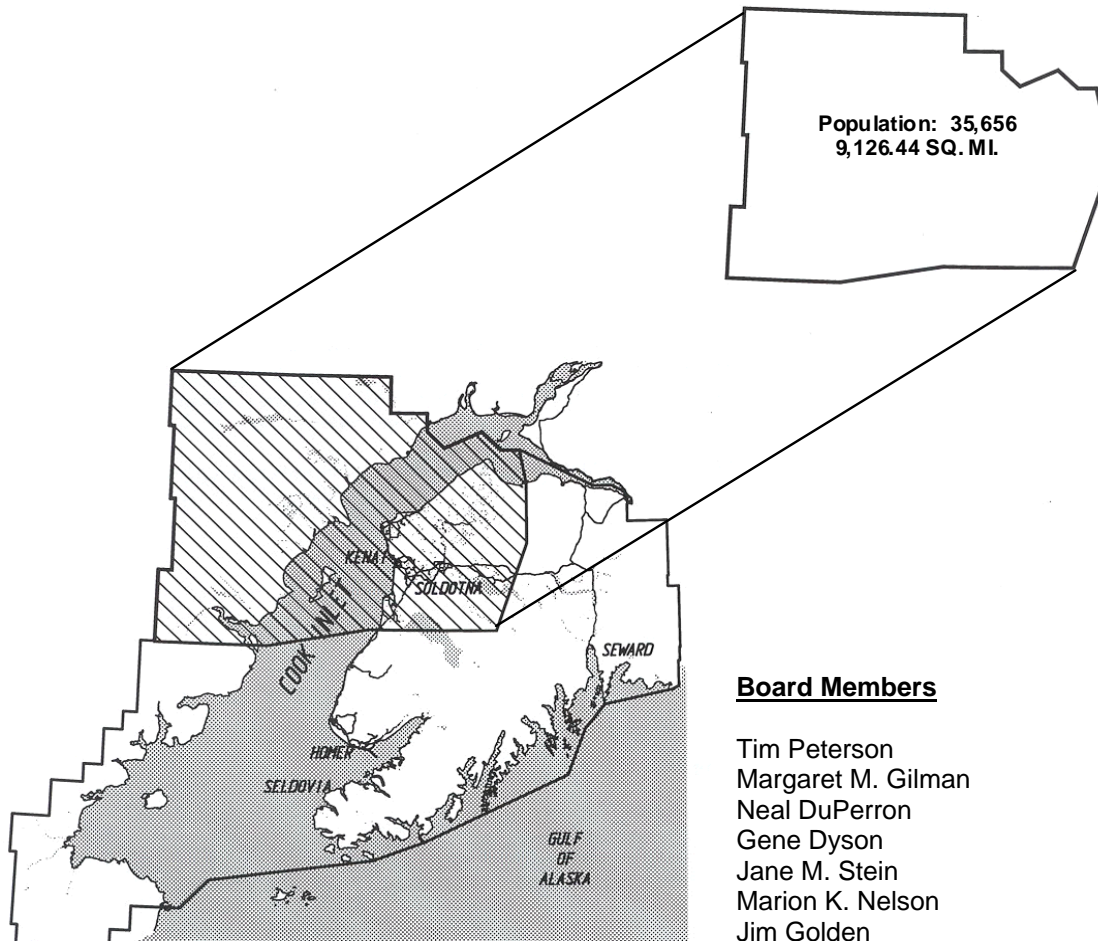
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Central Kenai Peninsula Hospital Service Area

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.

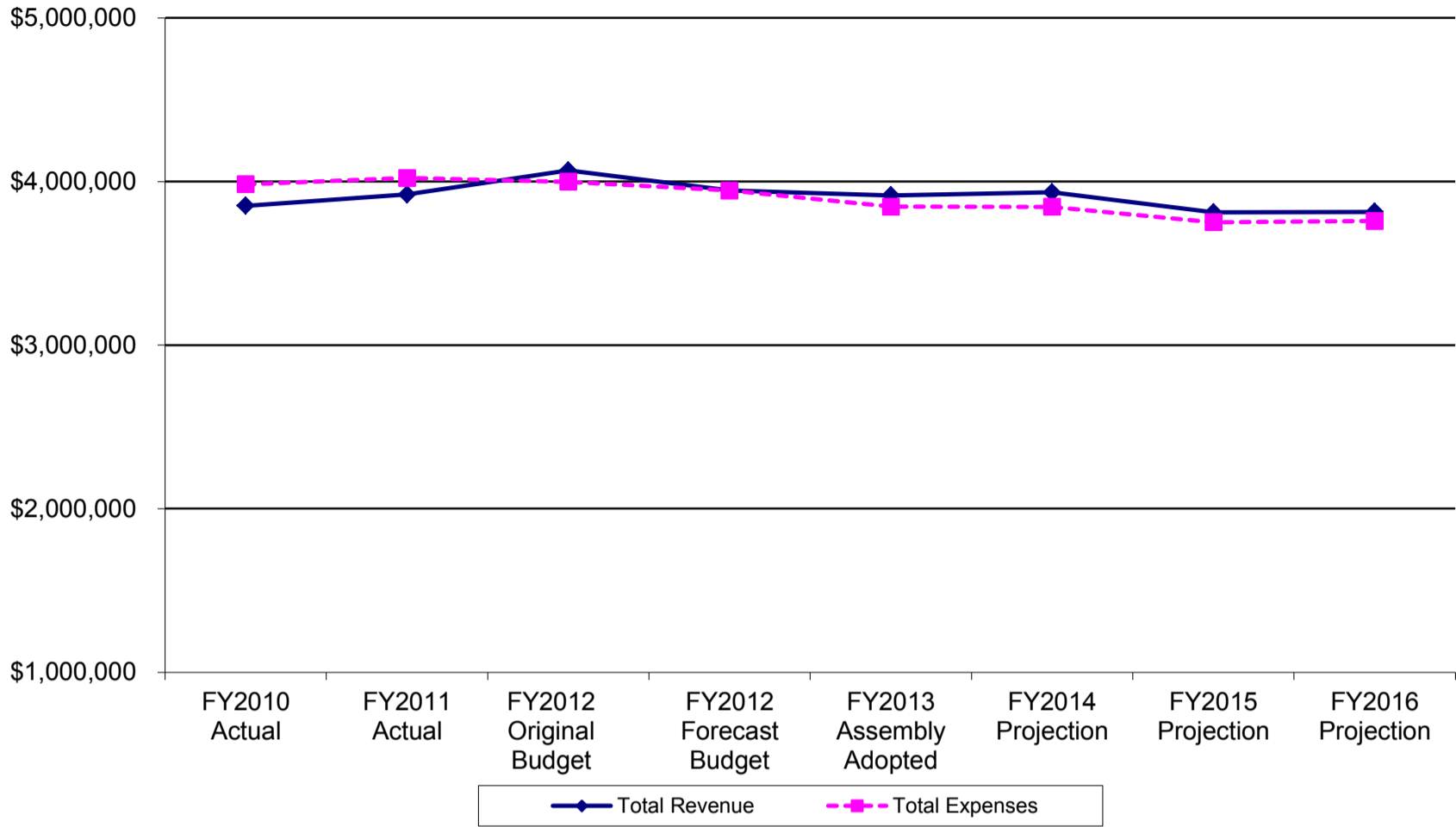
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2013 is 0.02 mills.



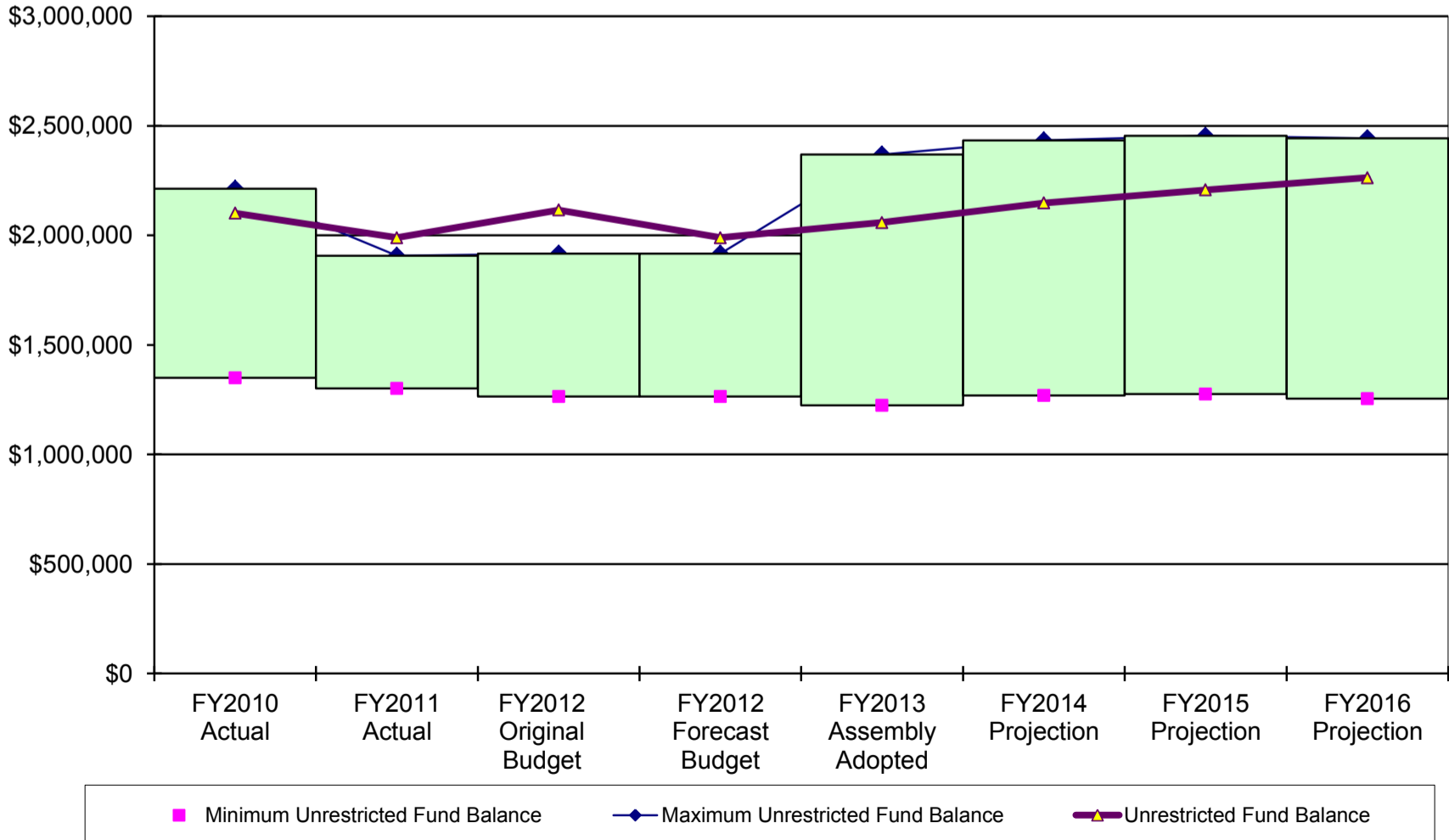
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	3,328,101	3,416,876	3,598,420	3,524,181	3,590,142	3,661,945	3,735,184	3,809,887
Personal	145,612	155,764	153,456	160,347	158,617	160,203	161,805	163,423
Oil & Gas (AS 43.56)	605,193	630,148	615,437	615,437	728,450	692,028	692,028	692,028
Total Taxable Value:	4,078,906	4,202,788	4,367,313	4,299,965	4,477,209	4,514,176	4,589,016	4,665,338
Mill Rate:	0.50	0.02	0.02	0.02	0.02	0.02	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 1,701,002	\$ 99,172	\$ 71,968	\$ 70,484	\$ 71,803	\$ 73,239	\$ 37,352	\$ 38,099
Personal	73,652	5,473	3,008	3,143	3,109	3,140	1,586	1,602
Oil & Gas (AS 43.56)	296,107	19,650	12,309	12,309	14,569	13,841	6,920	6,920
Interest	7,444	4,902	175	175	179	180	92	93
Flat Tax	17,333	772	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	47,123	2,057	1,700	1,700	1,700	1,700	1,700	1,700
Total Property Taxes	2,142,661	132,026	90,228	88,879	92,428	93,189	48,761	49,547
Interest Earnings	17,715	28,996	45,000	45,000	45,000	45,000	65,000	65,000
CPH - 2003 Bond Payment/Other	1,691,213	3,757,187	3,932,886	3,812,060	3,778,139	3,796,100	3,697,725	3,700,050
Other Revenue	744	2,684	-	-	-	-	-	-
Total Revenues	3,852,333	3,920,893	4,068,114	3,945,939	3,915,567	3,934,289	3,811,486	3,814,597
Operating Transfers From:								
Capital Projects Fund	-	900,000	-	-	-	-	-	-
Total Operating Transfers	-	900,000	-	-	-	-	-	-
Total Revenues and Operating Transfers	3,852,333	4,820,893	4,068,114	3,945,939	3,915,567	3,934,289	3,811,486	3,814,597
Expenditures:								
Supplies	97	-	2,000	2,000	2,000	2,000	2,000	2,000
Services	222,533	264,027	237,167	304,577	218,164	222,527	226,978	231,518
Total Expenditures:	222,630	264,027	239,167	306,577	220,164	224,527	228,978	233,518
Operating Transfers To:								
Debt Service Fund - 2003 Bonds	3,760,581	3,757,187	3,759,719	3,638,893	3,625,975	3,621,100	3,522,725	3,525,050
Total Operating Transfers:	3,760,581	3,757,187	3,759,719	3,638,893	3,625,975	3,621,100	3,522,725	3,525,050
Total Expenditures and Operating Transfers	3,983,211	4,021,214	3,998,886	3,945,470	3,846,139	3,845,627	3,751,703	3,758,568
Net Results From Operations	(130,878)	799,679	69,228	469	69,428	88,662	59,783	56,029
Beginning Fund Balance	1,320,154	1,189,276	2,046,574	1,988,955	1,989,424	2,058,852	2,147,514	2,207,297
Ending Fund Balance	\$ 1,189,276	\$ 1,988,955	\$ 2,115,802	\$ 1,989,424	\$ 2,058,852	\$ 2,147,514	\$ 2,207,297	\$ 2,263,326

**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.
 - Possible tax subsidy in future years.
 - Is the service area board needed?
- FY2012 Accomplishments:**
- Assisted in the review of the governance structure of 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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Mill rate	.50	.02	.02	.02
Property tax revenue	\$2,146,661	\$132,026	\$88,879	\$92,055

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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$2,241,103	\$176,469	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$1,691,213	\$3,757,187	\$3,932,886	\$3,778,139

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ 49	\$ -	\$ -	\$ -	\$ -	-	-
42210 Operating Supplies	48	-	2,000	2,000	2,000	-	0.00%
Total: Supplies	97	-	2,000	2,000	2,000	-	0.00%
Services							
43011 Contractual Services	11,892	46,321	6,000	62,668	6,000	(56,668)	-90.43%
43012 Audit Services	38,069	41,189	49,000	59,742	51,000	(8,742)	-14.63%
43140 Postage	77	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	309	-	2,000	2,000	2,000	-	0.00%
43260 Training	-	-	4,000	4,000	4,000	-	0.00%
43310 Advertising	311	48	1,000	1,000	1,000	-	0.00%
43410 Printing	-	-	1,500	1,500	1,500	-	0.00%
43510 Insurance Premium	171,735	176,469	173,167	173,167	152,164	(21,003)	-12.13%
43810 Rents & Operating Leases	140	-	-	-	-	-	-
Total: Services	222,533	264,027	237,167	304,577	218,164	(86,413)	-28.37%
Transfers							
50360 Debt Service	3,760,581	3,757,187	3,759,719	3,638,893	3,625,975	(12,918)	-0.35%
Total: Transfers	3,760,581	3,757,187	3,759,719	3,638,893	3,625,975	(12,918)	-0.35%
Department Total	\$ 3,983,211	\$ 4,021,214	\$ 3,998,886	\$ 3,945,470	\$ 3,846,139	\$ (99,331)	-2.52%

Line-Item Explanations

43011 Contractual Services. Secretarial services for the service area board \$6,000 .

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Local travel for board members to attend meetings.

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.

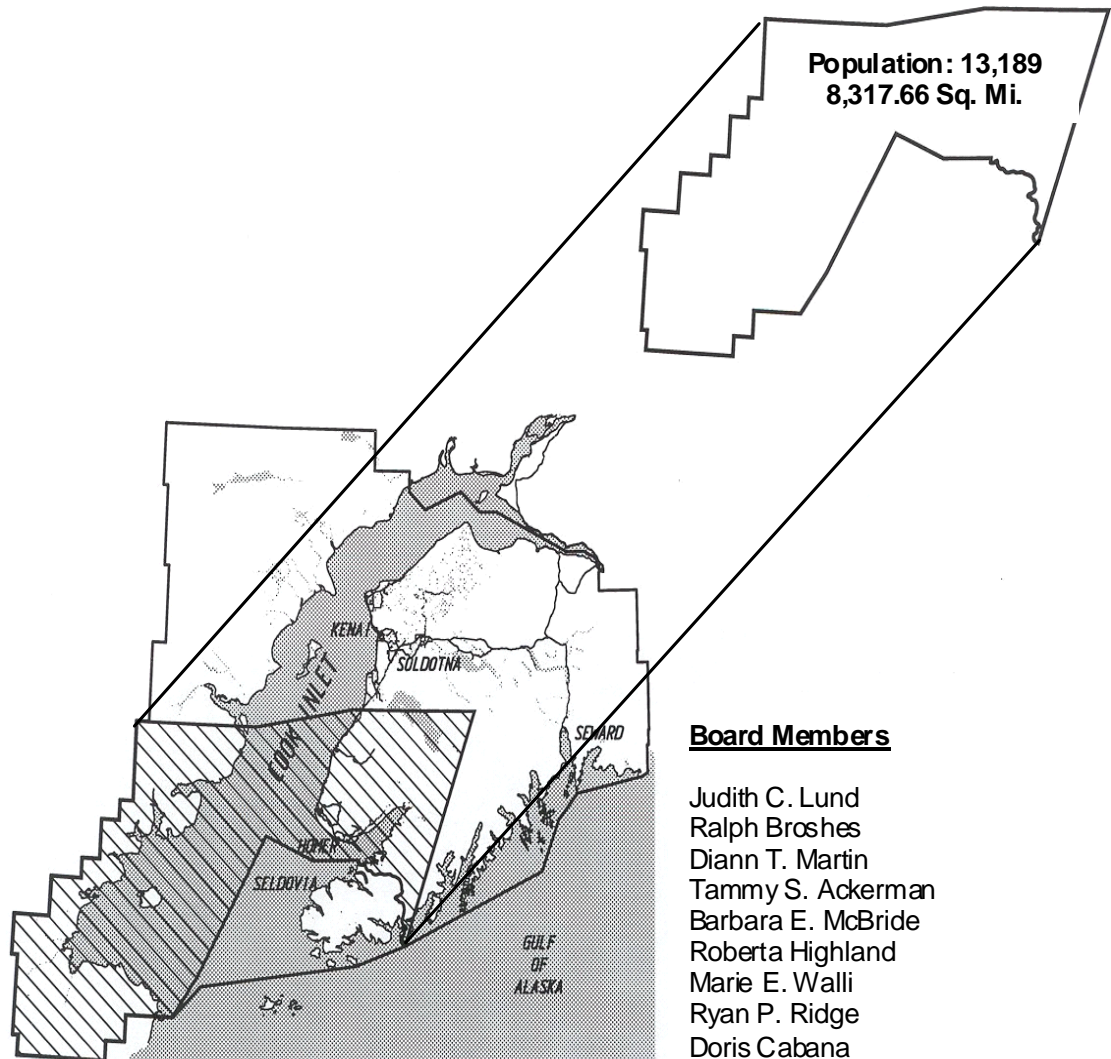
For capital projects information on this department - See the capital projects section - Page 322 & 338

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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.

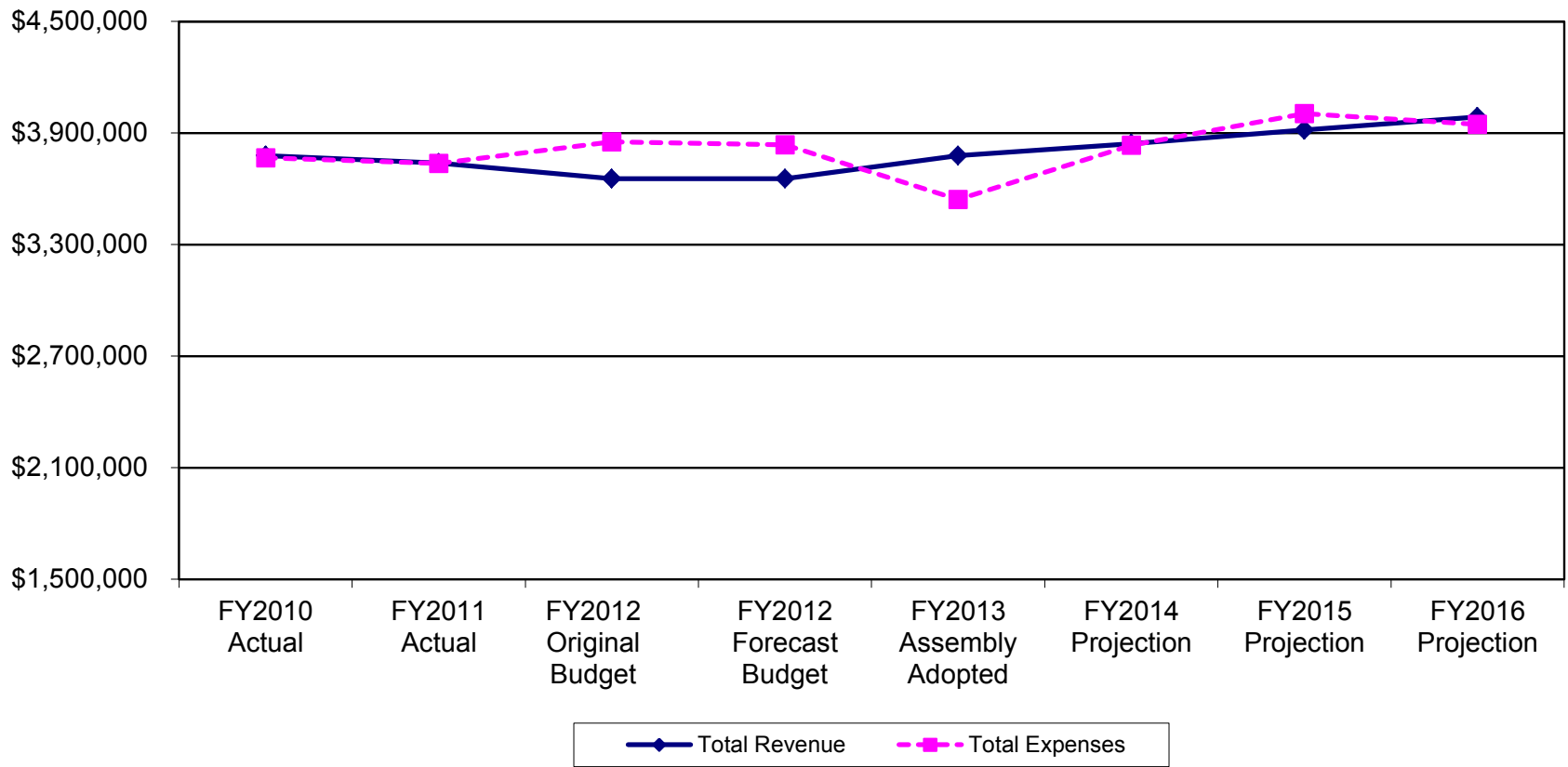
Service area taxes fund the hospital's equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2013 is 2.30.



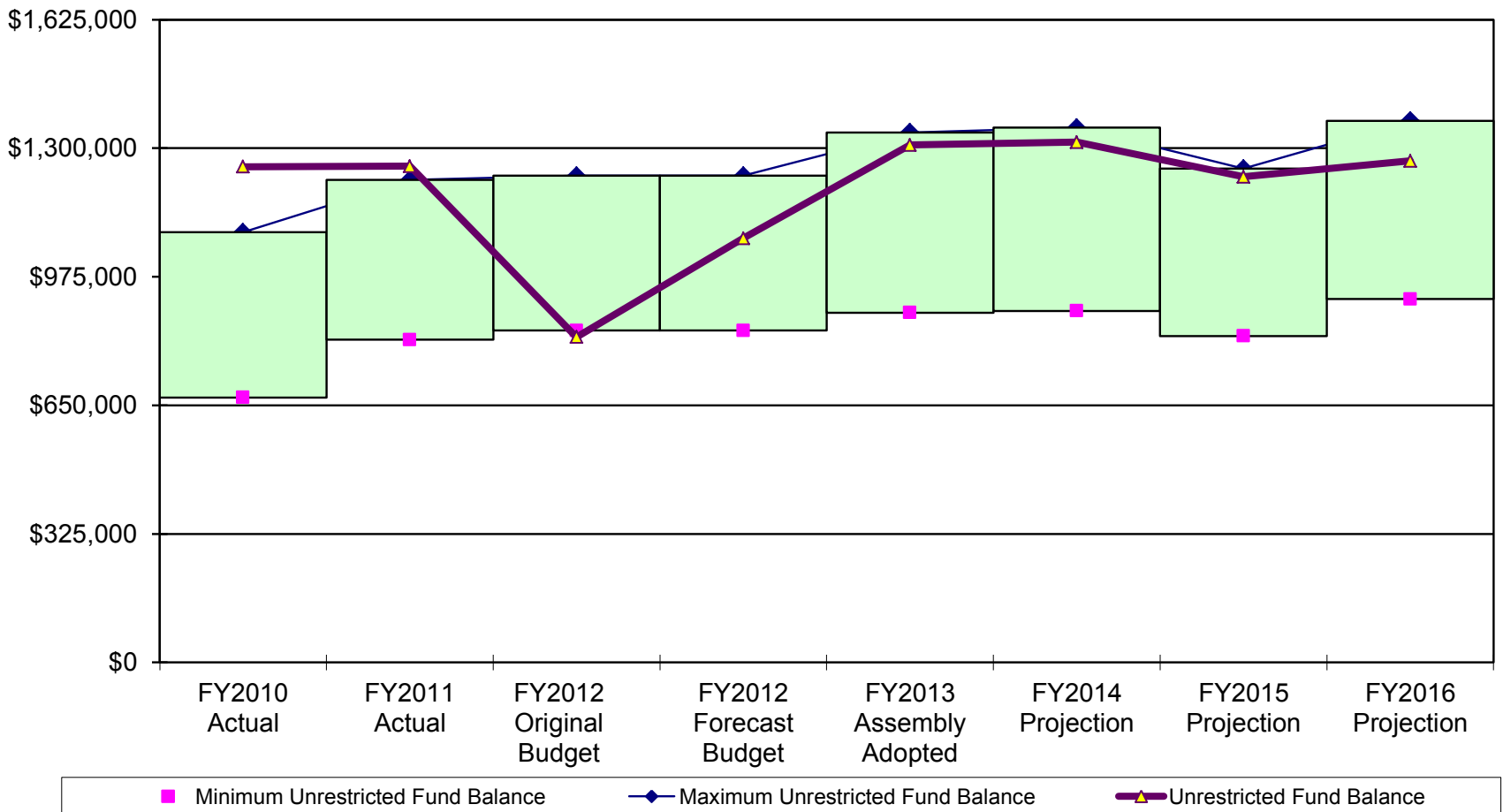
Fund: 601 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Taxable Value (000's)								
Real	1,341,470	1,398,542	1,390,390	1,390,390	1,431,098	1,459,720	1,488,914	1,518,693
Personal	46,310	42,970	40,199	40,382	61,664	61,664	61,664	61,664
Oil & Gas (AS 43.56)	95,665	83,229	76,398	76,398	68,256	64,843	64,843	64,843
Total Taxable Value:	1,483,445	1,524,741	1,506,987	1,507,170	1,561,018	1,586,227	1,615,422	1,645,200
Mill Rate:	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 3,212,860	\$ 3,203,717	\$ 3,197,897	\$ 3,197,897	\$ 3,291,525	\$ 3,357,356	\$ 3,424,503	\$ 3,492,993
Personal	105,593	99,477	90,609	91,021	138,991	138,991	138,991	138,991
Oil & Gas (AS 43.56)	220,157	222,561	175,715	175,715	156,989	149,139	149,139	149,139
Interest	9,899	16,317	6,928	6,929	7,175	7,291	7,425	7,562
Flat Tax	88,031	91,020	79,220	79,220	79,220	80,804	82,420	84,068
Motor Vehicle Tax	75,781	75,671	78,750	78,750	78,750	78,750	78,750	78,750
Total Property Taxes	3,712,321	3,708,763	3,629,119	3,629,532	3,752,650	3,812,331	3,881,228	3,951,503
Interest Earnings	64,458	29,810	25,000	25,000	25,000	30,000	35,000	35,000
Other Revenue	1,228	-	-	-	-	-	-	-
Total Revenues:	3,778,007	3,738,573	3,654,119	3,654,532	3,777,650	3,842,331	3,916,228	3,986,503
Expenditures:								
Services	134,306	162,060	223,062	238,489	205,044	209,145	213,328	217,595
Total Expenditures	134,306	162,060	223,062	238,489	205,044	209,145	213,328	217,595
Operating Transfers To:								
Debt Service Fund - Bonds	1,926,000	1,930,225	1,931,244	1,899,841	1,913,625	1,915,319	1,893,150	1,831,019
Debt Service Fund - CT Scanner	395,021	395,021	-	-	-	187,214	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	1,312,000	1,250,000	1,625,000	1,625,000	1,350,000	1,450,000	1,450,000	1,450,000
Total Operating Transfers:	3,633,021	3,575,246	3,629,491	3,598,088	3,336,872	3,625,780	3,790,825	3,728,694
Total Expenditures and Operating Transfers	3,767,327	3,737,306	3,852,553	3,836,577	3,541,916	3,834,925	4,004,153	3,946,289
Net Results From Operations	10,680	1,267	(198,434)	(182,045)	235,734	7,406	(87,925)	40,214
Beginning Fund Balance	1,242,557	1,253,237	1,020,871	1,254,504	1,072,459	1,308,193	1,315,599	1,227,674
Ending Fund Balance	\$ 1,253,237	\$ 1,254,504	\$ 822,437	\$ 1,072,459	\$ 1,308,193	\$ 1,315,599	\$ 1,227,674	\$ 1,267,888

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.

- FY2012 Accomplishments:**
- Funding provided for over \$1.8 million in capital expenditures.
 - Funding provided for a community health improvement plan.

- FY2013 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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$3,712,321	\$3,708,763	\$3,629,532	\$3,746,659

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:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$3,707,938	\$3,657,190	\$3,688,650	\$3,429,416
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

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ 25,167	\$ 43,329	\$ 79,000	\$ 79,000	\$ 58,000	\$ (21,000)	-26.58%
43012 Audit Services	34,141	36,787	48,000	63,427	49,000	(14,427)	-22.75%
43210 Transportation/Subsistence	75	-	500	500	500	-	0.00%
43260 Training	-	-	5,000	5,000	5,000	-	0.00%
43410 Printing	6	-	-	-	-	-	-
43510 Insurance Premium	74,917	81,944	90,562	90,562	92,544	1,982	2.19%
Total: Services	134,306	162,060	223,062	238,489	205,044	(33,445)	-14.02%
Transfers							
50361 SKPH-Debt Service Fund	2,321,021	2,325,246	2,004,491	1,973,088	1,986,872	13,784	0.70%
50491 SKPH-Capital Projects Fund	1,312,000	1,250,000	1,625,000	1,625,000	1,350,000	(275,000)	-16.92%
Total: Transfers	3,633,021	3,575,246	3,629,491	3,598,088	3,336,872	(261,216)	-7.26%
Department Total	\$ 3,767,327	\$ 3,737,306	\$ 3,852,553	\$ 3,836,577	\$ 3,541,916	\$ (294,661)	-7.68%

Line-Item Explanations

43011 Contractual Services. Community needs assessment coordination (\$30,000), secretarial services (\$18,000); Kachemak Bay Family Planning (\$10,000).

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 the training and board member education.

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$766,502); for debt on hospital expansion project phase III (\$1,128,475), and for a loan from the Borough's General fund for purchase of a new MRI (\$73,247).

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 322, 327 & 339

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Debt Service Funds

The Borough's Debt Service Funds, pages 313-320, 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, 2012 is \$8,685,000.
- 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, 2012 is \$1,390,000.
- 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, 2012 is \$16,410,000.

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. The balance of \$4,960,000 was issued in 2009. The current outstanding issue is as follows:

- 10 year bonds issued May 2003 in the amount of \$7,040,000. The outstanding balance as of July 1, 2012 is \$800,000.
- 5 year bonds issued December 2009 in the amount of \$4,780,000. The outstanding balance as of July 1, 2012 is \$2,945,000.

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, 2012 is \$1,975,000.

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, 2012 is \$32,255,000.

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, 2012 is \$7,185,000.
- 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, 2012 is \$12,570,000.
- 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, 2012 is \$257,463.

Other Debt - Bear Creek Fire Service Area Public Safety Building

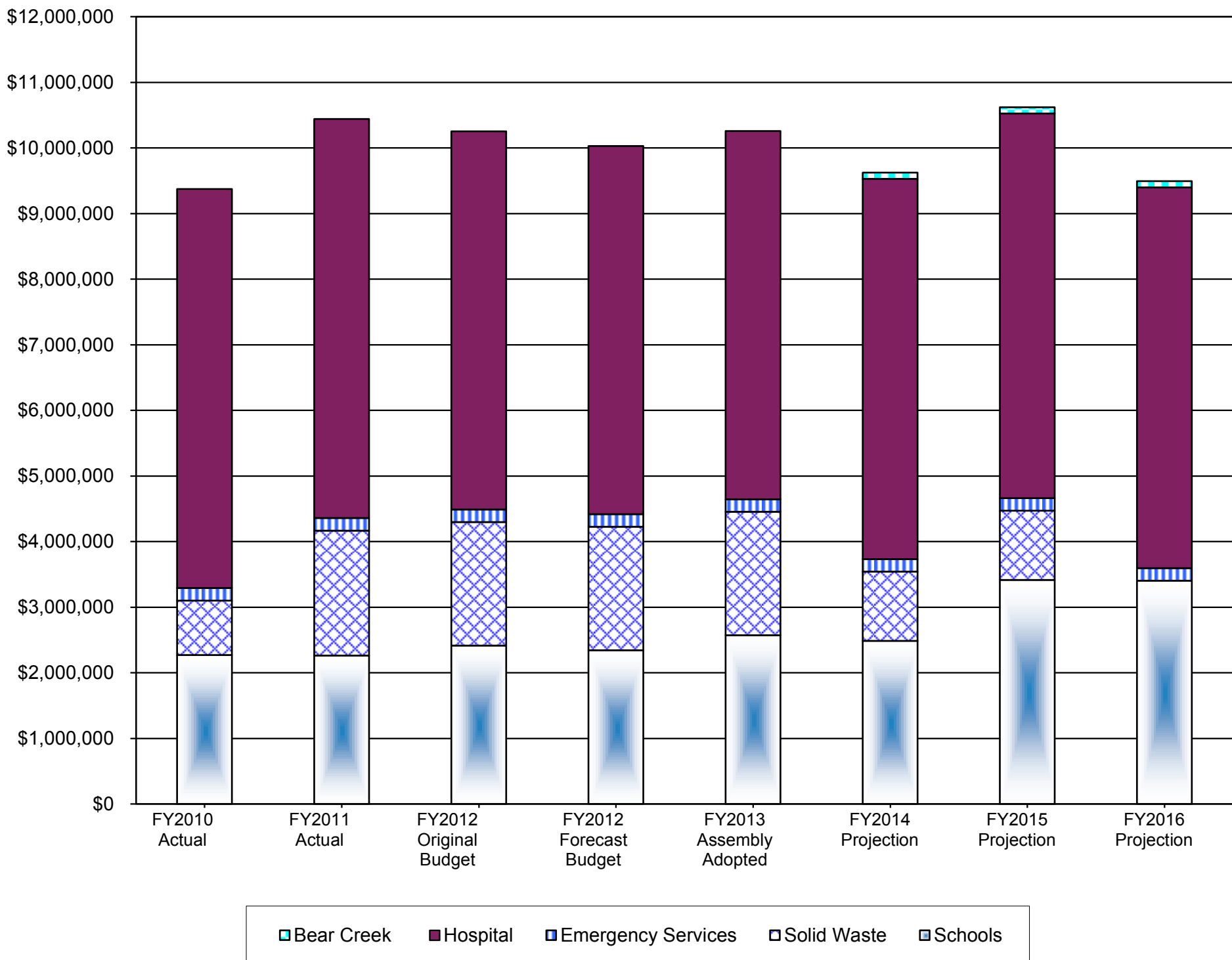
During the October 2007 regular election, voters of the Bear Creek Fire Service Area approved the issuance of \$1,400,000 of General Obligation Bonds for the purpose of planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Issuance of this debt was contingent upon receipt of \$2,100,000 in grant funding. As part of the State of Alaska FY2013 Capital budget, the Service Area received State funding of \$3,976,000. It is expected the Service Area will be issuing debt in FY2013, with construction starting in calendar year 2013.

Debt Service Funds - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Operating Transfer From:								
General Fund	\$ 2,269,538	\$ 2,262,138	\$ 2,413,770	\$ 2,342,598	\$ 2,571,245	\$ 2,485,565	\$ 3,414,033	\$ 3,402,738
Special Revenue Fund	7,103,174	8,177,878	7,838,163	7,685,934	7,685,175	7,137,158	7,204,878	6,089,872
Total Operating Transfer	9,372,712	10,440,016	10,251,933	10,028,532	10,256,420	9,622,723	10,618,911	9,492,610
Expenditures:								
Services	9,372,712	10,440,016	10,251,933	10,028,532	10,256,420	9,622,723	10,618,911	9,492,610
Total Expenditures	9,372,712	10,440,016	10,251,933	10,028,532	10,256,420	9,622,723	10,618,911	9,492,610
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements

FY2010 To FY2016



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2013 - FY2032

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018-2022	FY 2023-2027	FY 2028-2032	TOTAL
School Debt									
Principal	1,665,000	1,640,000	2,117,291	2,274,195	2,344,986	11,124,142	8,897,539	8,167,447	38,230,600
Interest	896,245	835,565	1,286,742	1,118,543	1,040,952	4,062,483	2,274,404	896,642	12,411,576
Total	\$2,561,245	\$2,475,565	\$3,404,033	\$3,392,738	\$3,385,938	\$15,186,625	\$11,171,943	\$9,064,089	\$50,642,176
Solid Waste Debt									
Principal	1,745,000	985,000	1,015,000	-	-	-	-	-	3,745,000
Interest	136,950	70,150	40,600	-	-	-	-	-	247,700
Total	\$1,881,950	\$1,055,150	\$1,055,600	\$0	\$0	\$0	\$0	\$0	\$3,992,700
Central Kenai Peninsula Hospital Service Area Debt									
Principal	2,125,000	2,225,000	2,235,000	2,340,000	2,445,000	14,170,000	6,715,000	-	32,255,000
Interest	1,500,975	1,396,100	1,287,725	1,185,050	1,077,125	3,446,875	339,625	-	10,233,475
Total	\$3,625,975	\$3,621,100	\$3,522,725	\$3,525,050	\$3,522,125	\$17,616,875	\$7,054,625	\$0	\$42,488,475
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,084,400	1,282,148	1,495,605	1,554,330	1,545,310	7,410,671	6,250,000	1,090,000	21,712,464
Interest	902,472	893,632	845,220	724,364	717,818	2,613,434	911,231	25,888	7,634,058
Total	\$1,986,872	\$2,175,780	\$2,340,825	\$2,278,694	\$2,263,128	\$10,024,105	\$7,161,231	\$1,115,888	\$29,346,522
Central Emergency Services Debt									
Principal	105,000	110,000	115,000	120,000	125,000	710,000	690,000	-	1,975,000
Interest	85,378	80,128	75,728	71,128	66,328	248,843	79,265	-	706,798
Total	\$190,378	\$190,128	\$190,728	\$191,128	\$191,328	\$958,843	\$769,265	\$0	\$2,681,798
Bear Creek Fire Service Area Public Safety Building Debt (1)									
Principal	-	31,360	54,088	55,734	57,429	314,431	365,249	424,279	1,302,570
Interest	-	63,640	40,912	39,266	37,571	169,850	109,751	50,721	511,711
Total	\$0	\$95,000	\$95,000	\$95,000	\$95,000	\$484,281	\$475,000	\$475,000	\$1,814,281

Authorized but Not-Issued Debt as of June 30, 2012

	<u>Principal</u>	<u>Anticipated Issue Date</u>	<u>Anticipated Payment Date</u>
Bear Creek Fire Service Area Public Safety Building (1)	\$1,400,000	Fiscal Year 2014	Fiscal Year 2014

(1) Bear Creek Fire Service Area Public Safety Building Debt includes estimated payments for unissued authorized debt of \$1,400,000 expected to be issued in FY2014 contingent upon receipt of \$2,100,000 of grant funding

**Kenai Peninsula Borough
Debt Service Fund
Budget Detail**

Acct	Description	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
308.79000	School Debt Service 2000 Issue	\$ 815,450	\$ 807,450	\$ -	\$ -	\$ -	\$ -	-
308.79000	School Debt Service 2004 Issue	1,138,563	1,138,363	1,132,163	1,070,991	1,105,550	34,559	3.23%
308.79000	School Debt Service 2007 Issue	315,525	316,325	316,725	316,725	311,825	(4,900)	-1.55%
308.79000	School Debt Service 2011 Issue	-	-	954,882	954,882	1,143,870	188,988	19.79%
349.94910	Bond Issue Expense	-	-	10,000	-	10,000	10,000	-
340.32000	Solid Waste 2003 Issue	829,094	831,438	831,125	831,125	829,000	(2,125)	-0.26%
340.32000	Solid Waste 2010 Issue	-	1,071,928	1,051,450	1,051,450	1,052,950	1,500	0.14%
358.51610	CES Debt Service Fund	192,478	192,078	191,378	191,378	190,378	(1,000)	-0.52%
360.81110	CPGH Debt Service 2004 Issue	3,760,581	3,757,188	3,759,719	3,638,893	3,625,975	(12,918)	-0.35%
361.81210	SPH Debt Service 2004 Issue	796,544	801,806	799,819	768,416	785,150	16,734	2.18%
361.81210	SPH Debt Service 2007 Issue	1,129,456	1,128,419	1,131,425	1,131,425	1,128,475	(2,950)	-0.26%
361.81210	SPH CT Scanner	395,021	395,021	-	-	-	-	-
361.81210	SPH MRI Building	-	-	73,247	73,247	73,247	-	0%
Total Current Debt Service		\$ 9,372,712	\$ 10,440,016	\$ 10,251,933	\$ 10,028,532	\$ 10,256,420	\$ 227,888	2.27%

Summary of Bonded Debt By Issuance Date

<u>Date of Issue</u>	<u>Amount Issued</u>	Amount Reimbursable from the State of Alaska Department of Education	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Annual Installments</u>	<u>Outstanding 6/30/12</u>
School Bonds:						
8/7/2003	14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	8,685,000
1/31/2007	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	1,390,000
12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	16,410,000
	<u>\$ 34,080,000</u>					<u>\$ 26,485,000</u>
Solid Waste Bonds:						
5/22/2003	7,040,000		2.50 - 4.25	2003-2013	\$825,964 to \$831,438	800,000
12/18/2009	4,780,000		2.00 - 4.00	2011-2015	\$1,051,450 to \$1,071,928	2,945,000
	<u>\$ 11,820,000</u>					<u>\$ 3,745,000</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>\$ 1,975,000</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>\$ 32,255,000</u>
South Kenai Peninsula Hospital Debt:						
9/30/2003	10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	7,185,000
8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	12,570,000
	<u>\$ 26,845,000</u>					<u>\$ 19,755,000</u>

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Capital Projects Funds

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Kenai Peninsula Borough

FY2013 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will be become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into 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 2013 through 2017 and is on page 322. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 323. The fifth section consists of a detail five-year summary for each fund and starts on page 328.

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 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>General Government:</u>					
School Revenue	\$ 1,050,000	\$ 13,522,282	\$ 8,985,000	\$ 5,138,350	\$ 1,050,000
Bond Funded:					
School Projects	-	-	6,000,000	8,000,000	-
Solid Waste	-	-	-	5,000,000	-
Bear Creek Station Construction	-	5,600,000	-	-	-
Central Emergency Services	-	-	-	6,000,000	-
General Government	376,059	-	-	-	-
Resource Management	-	250,000	-	2,282,000	-
Solid Waste	70,000	1,500,000	1,000,000	600,000	3,050,000
<u>Service Areas:</u>					
Nikiski Fire	95,000	1,090,000	160,000	195,000	70,000
Bear Creek	-	6,310,000	44,000	10,000	350,000
Anchor Point Fire and Emergency Medical	60,000	120,000	200,000	-	205,000
Central Emergency Services	832,800	1,160,000	310,000	7,690,000	550,000
Kachemak Emergency	30,000	1,135,000	500,000	1,200,000	510,000
North Peninsula Recreation	20,000	425,000	235,000	150,000	210,000
* Roads	4,467,672	4,030,346	1,084,192	1,018,077	1,941,142
* Central Kenai Peninsula Hospital	10,860,342	11,260,182	35,648,025	3,990,300	3,549,082
South Kenai Peninsula Hospital	1,365,497	1,300,536	1,355,000	1,238,000	1,300,000
Total Expenditures	<u>\$ 19,227,370</u>	<u>\$ 47,703,346</u>	<u>\$ 55,521,217</u>	<u>\$ 42,511,727</u>	<u>\$ 12,785,224</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

Propane tank separation and re-piping at Nanwalek School (project cost \$100,000)

These funds are needed to repair or replace and separate the propane tanks that supply the school with heating fuel. Tanks will be moved further apart and new piping installed to come into code compliance. Project #400.71030.13704.49999.

Area-wide auditorium lighting upgrades (project cost \$100,000)

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. Kenai Central Auditorium has experienced lighting issues for many years and a solution has not been found, short of major alterations or replacement. Project #400.78050.13000.49999.

Area-wide flooring replacement upgrades (project cost \$75,000)

Annual funding for upgrading flooring throughout the school district, working in conjunction with asbestos abatement funds, where applicable. FY13 projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. This project is expected to have no impact on the current or future operating budget. Project #400.78050.13755.49999.

Area-wide asbestos removal and repair (project cost \$150,000)

These funds will be used to remove asbestos contained in flooring, building materials and insulation, primarily at Kenai Central High, Kenai Middle and Kenai Elementary Schools. These projects are expected to have no impact on the current or future operating budget. Project #400.78050.13756.49999.

Area-wide electrical and lighting upgrades (project cost \$125,000)

These funds are required for replacement of existing lamps and ballasts with more efficient devices, and will include planning and designing for upgrades to parking lot lighting and for adding or upgrading electrical services. Additional funds may be requested for site specific projects generated from planning and design. When completed, this project will lower school district utility bills. Project #400.78050.13758.49999.

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 at various district schools with remaining funds as identified during site visits. This project is will have no impact on current or future operating budgets. Project #400.78050.13780.49999.

Area-wide HVAC upgrades and repairs (project cost \$100,000)

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 including Seward Elementary, Skyview, Kenai Elementary and Soldotna High School. These projects will reduce maintenance costs. Project #400.78050.13801.49999.

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 FY13 and FY14. This project will have no impact on current or future operating budgets. Project #400.78050.13855.49999.

Area-wide Fire Marshal/safety upgrades (project cost \$150,000)

These funds are needed to upgrade and replace antiquated and obsolete fire alarm systems and safety related devices throughout the district. Nikiski High School is a top priority for the Borough. This project will bring existing facilities into compliance with existing building codes. Project #400.78050.13856.49999.

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. Currently there are needs at Tustumena Elementary, Homer Middle School, Chapman Elementary School, Seward Middle School (generator protection) and Tebughna School's teacher housing. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.13860.49999.

General Government

Administration Building Remodel (project cost \$376,059)

Funds needed for remodeling/upgrading the Assessing Department, Planning Department, and Mayor's Office areas of the borough administrative building, replacement of the flooring and carpet outside the assembly chambers, and bathroom renovations to ensure ADA compliance. Project #407.19010.13RML.49125.

Solid Waste

Dumpster replacement/recycle container replacement (project cost \$70,000)

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 #411.32122.13DMP.49999.

Nikiski Fire Service Area

Air Bottle Replacement for Self Contained Breathing Apparatus (project cost \$15,000)

This project is intended to fund the replacement of air bottles that are due to expire because of hydrostatic dates. This is the end of a three-year replacement project that will have replaced approximately 20 bottles annually. The new composite air bottles are expected to have a 30-year life expectancy. Project #441.51110.13415.48514.

Station #1 Bunkroom Remodel (project cost \$80,000)

Upgrades and remodeling the common bunkroom located on the second floor into 3 separate sleeping rooms. This addresses life safety egress requirements by installing new windows and meets privacy issues by providing separate sleeping rooms for men and women. The bunkroom remodel will not require any recurring costs. Project # 441.51110.13416.49125.

Anchor Point Fire and Emergency Service Area

SCBA Replacement (project cost \$60,000)

Replacing SCBA systems, including masks, air tanks, packs and alarm systems. The project is a one-time cost for the current budget. Recurring cost to operating budget would include basic maintenance costs. Project #444.51410.13SCB.48514.

Central Emergency Services

Deputy Fire Marshal Vehicle Replacement (project cost \$50,000)

This project will replace an existing twelve-year old 4 x 4 pickup utilized by the Deputy Fire Marshal in the performance of his duties, as well as emergency response. It will be used for transporting personnel, training supplies and incident command equipment. The new vehicle should reduce vehicle maintenance and fuel costs due to fuel efficiency. Project #443.51610.13461.48310.

Station 3 – Sterling Boiler Replacement (project cost \$55,000)

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 #443.51610.13462.49999.

Engine 6 - Kasilof (project cost \$460,000)

Purchase a NFPA 1901/ISO compliant fire engine. A Type 1 engine is required to meet the ISA approved plan submitted by CES. This vehicle will meet the rollover protection and firefighter restraint systems currently required in NFPA compliant vehicles. Recurring operating budget impact will be additional cost resulting from fuel, maintenance and insurance. Project #443.51610.13463.48514.

ECG Monitor Replacement (project cost \$110,000)

Second year of a two-year project to replace our 13-year old ECG monitors. We will replace three (3) monitors this year. These are 12-lead ECG equipped monitors with Carbon Monoxide and Methemoglobin monitoring capability. These are updated, FDA approved, versions of the units currently carried on our ambulances. Project # 443.51610.13464.48514.

Mobile Data Terminals (project cost \$105,000)

This will provide fifteen (15) Mobile data terminals (MDT) to allow the dispatcher to send information to the driver, such as location information, maps and directions without requiring the use of a radio. Recurring impact on operating budget will be software upgrades and maintenance. Project #443.51610.13465.48514.

Thermal Imaging Cameras (project cost \$52,800)

Purchase eight (8) thermal imaging cameras for use in fire or heat locating and search and rescue in the interior of a structure. This is a life safety tool that has become compact and low cost for everyday use on the fire-ground. These units will be placed at every station and available to CES command staff. Project #443.51610.13466.48514.

Kachemak Emergency Service Area

Brush Truck Forestry FFP (project cost \$30,000)

Purchase three (3) brush trucks through the new Forestry FFP program as soon as they are available. These units will replace the outdated units currently in service on loan from the Federal FEPP program. These units consist of a later model vehicle and have more firefighting capabilities than our existing units and are safer. Project #446.51810.13481.48514.

North Peninsula Recreation Service Area

Snow Machine and Trail Grooming Accessories (project cost \$20,000)

The snow machine and trail grooming accessories will make maintenance operations more efficient for trail grooming of the Nikiski pool trails and the Nikiski community trails during the winter. This purchase is expected to stabilize maintenance costs for this program. Project #459.61110.13452.48310.

Road Service Area

Beach Drive (project cost: \$225,000)

Seward location. Upgrade existing road and address ongoing flooding issues related to tidal surges. Project #434.33950.E2BEA.49999.

Eddy Lane Drainage (project cost: \$100,000)

Soldotna location. Upgrade existing road to correct re-occurring break-up and drainage problems. Project #434.33950.C5EDD.49999.

Strawberry Road, Strawberry Court and Dori Lynn Street (project cost: \$259,829)

Kenai location. This project will upgrade existing roads and enhance drainage. Project #434.33950.C5STR.49999.

Suva St., Ambrym Ave, Galen Ave Tikopia (project cost: \$468,394)

North Kenai location. Upgrade existing roads to widen, improve drainage, ditching and road capping for additional elevation. Project #434.33950.N5SUV.49999.

Katamar Avenue and Brown Drive (project cost: \$318,349)

North Kenai location. Upgrade roads to standards and correct re-occurring drainage problems. Project #434.33950.S5KAT.49999

Ravenwood Street (project cost: \$138,250)

K-Beach Road location. Upgrade road to standards and correct poor surface and inadequate drainage problems. Project #434.33950.W7RAV.49999.

Golden Eagle Avenue and Chisik Street (project cost: \$115,870)

Soldotna location. Upgrade roads to standards and correct re-occurring breakup, drainage and maintenance problems. Project #434.33950.C5GOL.49999

Georgine Lake Road (project cost: \$195,223)

North Kenai location. Upgrade road structure, widen, improve drainage, and provide turn-around.
Project #434.33950.N5GEO.49999.

Wanda Drive and Range View Court (project cost: \$173,804)

North Kenai location. Upgrade roads to standards, improve drainage, align road to near centerline and add gravel over geotextile to reduce break-up problems. Project #434.33950.N5WAN.49999.

Inukshuk Court (project cost: \$125,000)

Soldotna location. Upgrade road to standards by widening, improve drainage and cul-de-sac construction.
Project #434.33950.C4INU.49999.

Mayoni Street (project cost: \$190,000)

Soldotna location. Upgrade road structure, widen and reduce hill grades. Project #434.33950.C4MAY.49999.

Greenwood Court (project cost: \$150,000)

Sterling location. Widen, elevate road and provide improved drainage to handle spring flooding.
Project #434.33950.C2GRE.49999.

Starr Lane (project cost: \$150,400)

Seward location. Upgrade road to standards and improve approach to Nash Road.
Project #434.33950.E3STA.49999.

N. Kobuk, Spruce View, Mary Avenue, Central Avenue, Spinaker Drive, Everwell Place, Sunset Park Street and Marshall Drive (project cost: \$473,169)

Soldotna location. Upgrade roads to standards and improve drainage/flooding problems.
Project #434.33950.C5NOR.49999.

Yale Street and Princeton Avenue (project cost: \$125,000)

Soldotna location. Upgrade roads to standards, widen, improve drainage and align roads to near centerline.
Project #434.33950.W6YAL.49999.

Vio Road, Anna Lane, Elsa Lane and Eldorado Way (project cost: \$497,000)

Sterling location. Upgrade road to standards, improving drainage, reducing glaciation issues and reducing Anna Lane grade. Project #434.33950.C1VIO.49999.

Territorial Road, Chena Drive and Swan Drive (project cost: \$255,000)

Sterling location. Upgrade roads to standards, improve drainage, align road to near centerline and add gravel over geotextile to reduce break-up problems. Project #434.33950.W1TER.49999.

Gemstone Street (project cost: \$80,000)

North Kenai location. Upgrade road to standards, improve drainage and align road to near centerline.
Project #434.33950.N2GEM.49999.

Ruffed Grouse Road (project cost: \$77,246)

K-Beach Road location. Upgrade road to standards and improve drainage. Project #434.33950.W1RUF.49999.

Gooseberry Avenue and Ansel Street Approaches (project cost: \$150,000)

Funny River Road location. Upgrade road approaches to standards by reducing excessively steep grades.
Project #434.33950.C3GOO.49999.

Ramona Road and Sondra Road (project cost: \$220,138)

North Kenai location. Upgrade roads to standards, improve drainage, align roads to near centerline and add gravel over geotextile to reduce break-up problems. Project #434.33950.N5RAM.49999.

South Kenai Peninsula Hospital Service Area

Bariatric Room (project cost \$10,000)

Completion of bariatric room with bathroom/shower facilities. Project #491.81210.13SHC.49101.

VoIP Phone System (project cost \$300,000)

Existing phone system is at maximum capacity and end of life. Significant risk of failure with extraordinary impact to operations is possible. Project #491.81210.13SHB.48210.

Autoclave/Washer/Sterilizer (project cost \$150,000)

Replacement of old equipment that is at the end of its life. Project #491.81210.13SHD.48516.

Anesthesia Machine (project cost \$122,185)

Replacement for unit at end of life and no longer supported. Project #491.81210.13SHE.48516.

IU22 Ultrasound Unit (refurbished) (project cost \$116,000)

Replaces old unit that has had multiple equipment malfunctions. Updated technology will increase scheduling flexibility. Project #491.81210.13SHF.48516.

Helistop fire suppression system (project cost \$100,000)

Improve safety for the hospital helistop. Project #491.81210.13SHH.48516.

Aeroscout wireless location system (project cost \$90,000)

Identify location of tagged equipment and reduce risk of lost/stolen equipment. Project #491.81210.13SHG.48516.

Glycol chiller and dry cooler system (project cost \$90,000)

Glycol chiller system to allow cooling of all IT equipment rooms year around. Will prevent the continued loss of high dollar IT switches to over-temperature events. Project #491.81210.13SHJ.48516.

Fetal Heart Monitors (2) (project cost \$77,870)

Current fetal heart monitoring systems will be unavailable for service support within the next year. Update to current technology that will be supported is essential for continued care of our OB patients and babies. Project #491.81210.13SHK.48516.

Powerware UPS for MRI gradients (project cost \$72,000)

This UPS will protect the MRI gradients from damage caused by power outages. Project #491.81210.13SHL.48516.

Panda iRes Bed Warmer (project cost \$62,942)

Replacement of Infant warmers currently in use which are outdated and are not supported for repairs by manufacturer. Project #491.81210.13SHM.48516.

Building re-commissioning and controls project (project cost \$50,000)

This will make a dramatic energy usage improvement. Reduction in energy costs between 5% and 10% annually. Project #491.81210.13SHN.49101.

Microsoft Windows server backup software (project cost \$47,000)

Allows for more frequent backups. Backup to tape is unreliable and this provides geographical separation from the server room and the backups. Project #491.81210.13SHO.48516.

Orthopedic Instrumentation (project cost \$40,000)

Replacement of orthopedic equipment nearing the end of its useful life. Project #491.81210.13SHP.48516.

Server Replacements (project cost \$37,500)

Scheduled replacement IT servers. Project #491.81210.13SHQ.48516.

**School Revenue Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>Funds Provided</u>					
Transfer From Other Funds	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
State Grants Revenue	-	12,522,282	7,985,000	4,088,350	-
Total Funds Provided	1,050,000	13,572,282	9,035,000	5,138,350	1,050,000
<u>Funds Applied</u>					
Generator and Associated Hardware Upgrades	100,000	-	100,000	-	150,000
HVAC/DDC Upgrades	100,000	-	150,000	-	150,000
Nanwalek Propane Tank Repairs	100,000	-	-	-	-
Areawide Playground Upgrades	75,000	150,000	-	150,000	100,000
Areawide Flooring Replacement/Upgrades	75,000	150,000	75,000	75,000	150,000
Areawide Electrical & Lighting Upgrades	125,000	100,000	-	100,000	-
Areawide Locker Replacement	75,000	-	75,000	75,000	75,000
Areawide Elevator Upgrades	-	-	-	100,000	-
Areawide Fire Marshal/Safety Upgrades	150,000	400,000	400,000	-	75,000
Areawide Portables & Outbuildings	-	100,000	-	150,000	-
Areawide Doors & Entries	-	-	-	-	150,000
Auditorium Lighting Upgrades	100,000	100,000	-	150,000	-
Areawide Asbestos Abatement	150,000	-	200,000	250,000	200,000
Borough Tracks (G)	-	5,100,000	-	-	-
Security systems (G)	-	1,625,000	1,035,000	-	-
Areawide Flooring Replacement/Upgrades (G)	-	4,000,000	4,000,000	3,663,350	-
Areawide Window Replacement (G)	-	1,797,282	-	-	-
Teacher Housing @ Remotes Sites (G)	-	-	750,000	-	-
Ninilchik Bus Lanes (G)	-	-	-	75,000	-
Homer Middle School Drainage (G)	-	-	-	125,000	-
Kenai Middle School Asbestos Removal (G)	-	-	2,200,000	-	-
Kenai Middle School Office Security Upgrades (G)	-	-	-	225,000	-
Total Funds Applied	1,050,000	13,522,282	8,985,000	5,138,350	1,050,000
Net Results From Operations	-	50,000	50,000	-	-
Beginning Fund Balance	135,625	135,625	185,625	235,625	235,625
Ending Fund Balance	\$ 135,625	\$ 185,625	\$ 235,625	\$ 235,625	\$ 235,625

(G) Grant funded

**Bond Funded Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2012 Through 2016**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided:					
School Improvement Bonds	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -
Solid Waste, New Cell Development	-	-	-	5,000,000	-
Bear Creek SA Bonds ** (1)	-	1,400,000	-	-	-
Central Emergency Services SA Bonds **	-	-	-	6,000,000	-
Total Proceeds From Debt Issuance	-	1,400,000	14,000,000	11,000,000	-
Other Sources	-	4,200,000	-	-	-
Total Funds Provided	-	5,600,000	14,000,000	11,000,000	-
Funds Applied:					
Current and Future Year Designations:					
School Bond Projects	-	-	6,000,000	8,000,000	-
2004 Seward Middle School Bonds	-	-	-	-	-
Solid Waste	-	-	-	5,000,000	-
Bear Creek Station Construction	-	5,600,000	-	-	-
Central Emergency Services	-	-	-	6,000,000	-
Total Current & Future Year Designations	-	5,600,000	6,000,000	19,000,000	-
Net Results From Operations	-	-	8,000,000	(8,000,000)	-
Beginning Fund Balance					
School Improvement Bonds	-	-	-	8,000,000	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
KESA	-	-	-	-	-
Total Beginning Fund Balance	-	-	-	8,000,000	-
Ending Fund Balance					
2007 School Improvement Bonds	-	-	8,000,000	-	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
Total Ending Fund Balance	\$ -	\$ -	\$ 8,000,000	\$ -	\$ -

NOTE: Projects shown on this page require a separate ordinance. Projected expenditures for FY2013 is for information only.

** These projects are also included in the individual Service Area capital project fund worksheets and will not be included on the Expenditure Summary for Fiscal Years 2013-2017.

(1) Service Area voters have approved bonds in the amount of \$1,400,000 which must be matched by grants of at least \$2,100,000 in order for the project to move forward.

**General Government Capital Projects Funds
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided:					
Transfer From Other Funds					
General government	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Solid waste	70,000	-	-	600,000	550,000
Total Transfer From Other Funds	70,000	250,000	-	600,000	550,000
Grant Revenue	-	1,500,000	1,000,000	2,282,000	2,500,000
Total Funds Provided	70,000	1,750,000	1,000,000	2,882,000	3,050,000
Funds Applied:					
General Government Capital Project Fund					
Administration Building remodel	376,059	-	-	-	-
HVAC/Fire Alarm/Sprinkler	-	-	-	-	-
Total General Government	376,059	-	-	-	-
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	70,000	-	-	-	-
CPL Equipment Maintenance Building (G)	-	1,500,000	-	-	-
Construction of New Landfill - Port Graham	-	-	-	-	550,000
CPL Leachate Wetlands Treatment Construction (G)	-	-	1,000,000	-	-
CPL Blukhead improvements (G)	-	-	-	-	2,500,000
CPL Gas Collection & Flare System	-	-	-	600,000	-
Total Solid Waste	70,000	1,500,000	1,000,000	600,000	3,050,000
Total Funds Applied	446,059	1,750,000	1,000,000	2,882,000	3,050,000
Net Results From Operations	(376,059)	-	-	-	-
Beginning Fund Balance					
General Government	729,000	352,941	602,941	602,941	602,941
Resource Management	27,353	27,353	27,353	27,353	27,353
Solid Waste	146,142	146,142	146,142	146,142	146,142
Total Beginning Fund Balance	902,495	526,436	776,436	776,436	776,436
Ending Fund Balance					
General Government	352,941	602,941	602,941	602,941	602,941
Resource Management	27,353	27,353	27,353	27,353	27,353
Solid Waste	146,142	146,142	146,142	146,142	146,142
Total Ending Fund Balance	\$ 526,436	\$ 776,436	\$ 776,436	\$ 776,436	\$ 776,436
(G) Grant funded					

**Nikiski Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>Funds Provided</u>					
Interest Revenue	\$ 37,025	\$ 33,848	\$ 38,304	\$ 41,241	\$ 42,975
Operating Transfers In	200,000	200,000	200,000	200,000	200,000
Grant Revenue	-	975,000	-	-	-
Total Funds Provided	237,025	1,208,848	238,304	241,241	242,975
<u>Funds Applied</u>					
SCBA Air Bottle Replacement	15,000	-	-	-	-
Station #1 Bunkroom Remodel	80,000	-	-	-	-
Ladder Truck Replacement (1983)	-	975,000	-	-	-
EMS Defibrillators (4)	-	75,000	-	-	-
Unit #2 Response Truck (2004)	-	40,000	-	-	-
Unit #3 Mechanic Truck (2000)	-	-	40,000	-	-
Unit #1 Response Truck (2001)	-	-	40,000	-	-
Station #1 Parking lot Drainage	-	-	80,000	-	-
Medic #1 Ambulance (2003)	-	-	-	195,000	-
Unit #4 Training (2003)	-	-	-	-	40,000
Station #2 Training Area Engineering	-	-	-	-	30,000
Total Funds Applied	95,000	1,090,000	160,000	195,000	70,000
Net Results From Operations	142,025	118,848	78,304	46,241	172,975
Beginning Fund Balance	760,580	902,605	1,021,453	1,099,757	1,145,998
Ending Fund Balance	\$ 902,605	\$ 1,021,453	\$ 1,099,757	\$ 1,145,998	\$ 1,318,973

**Bear Creek Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 3,332	\$ 6,008	\$ 549	\$ 4,830	\$ 11,121
Operating Transfers In	50,000	50,000	125,000	125,000	125,000
Grant Revenue-Interface Unit/Mini Pumper	-	550,000	-	-	-
Grant Revenue	-	4,200,000	-	-	50,000
Bond Proceeds	-	1,400,000	-	-	-
Total Funds Provided	53,332	6,206,008	125,549	129,830	186,121
<u>Funds Applied</u>					
Interface Unit Matching Funds (\$150,000)	-	400,000	-	-	-
New Station Construction	-	5,600,000	-	-	-
Replace C-30 Pierce Mini-Pumper Unit #161	-	300,000	-	-	-
Replace Snow Machine & Rescue Sled	-	10,000	-	-	-
Replace Breathing Air Compressor	-	-	-	-	-
Replace Hurst Tool Kit	-	-	35,000	-	-
2-ATV 4-Wheelers	-	-	9,000	-	-
Portable Radios - 2 Units	-	-	-	10,000	-
New Tanker	-	-	-	-	350,000
Total Funds Applied	-	6,310,000	44,000	10,000	350,000
Net Results From Operations	53,332	(103,992)	81,549	119,830	(163,879)
Beginning Fund Balance	61,108	114,440	10,448	91,997	211,827
Ending Fund Balance	\$ 114,440	\$ 10,448	\$ 91,997	\$ 211,827	\$ 47,948

**Anchor Point Fire and Emergency Service Area Capital Project Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided					
Interest Revenue	\$ 1,366	\$ 949	\$ 858	\$ 1,215	\$ 2,704
Operating Transfers In	65,000	65,000	65,000	65,000	100,000
Grant Revenue/Other Funds	-	50,000	150,000	-	-
Total Funds Provided	66,366	115,949	215,858	66,215	102,704
Funds Applied					
SCBA	60,000	-	-	-	-
Cardiac Monitors	-	70,000	-	-	-
Replace Brush 47	-	50,000	-	-	-
Replace Engine 44	-	-	200,000	-	-
Replace Rescue 53	-	-	-	-	170,000
Replace Command 40 (Utility)	-	-	-	-	35,000
Total Funds Applied	60,000	120,000	200,000	-	205,000
Net Results From Operations	6,366	(4,051)	15,858	66,215	(102,296)
Beginning Fund Balance	35,810	42,176	38,125	53,983	120,197
Ending Fund Balance	\$ 42,176	\$ 38,125	\$ 53,983	\$ 120,197	\$ 17,902

**Central Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided:					
Interest Revenue	\$ 6,500	\$ 93	\$ 3,847	\$ 11,116	\$ 4,408
Transfers From Other Funds	600,000	500,000	500,000	500,000	600,000
Grant Revenue	-	760,000	-	1,000,000	-
Debt Issuance	-	-	-	6,000,000	-
Total Funds Provided	606,500	1,260,093	503,847	7,511,116	604,408
Funds Applied:					
Purchase Engine 6 (and supply w/inventory)	460,000	-	-	-	-
Upgrade dept. Lifepac from 10 to 15's	110,000	-	-	-	-
Replace 904 (Asst Fire Marshal vehicle) (New 1994)	50,000	-	-	-	-
Station 3 boiler replacement	55,000	-	-	-	-
MDT computers for apparatus, 15 units per year	105,000	105,000	-	-	-
Thermal imagers, 8 units	52,800	-	-	-	-
Station 4 boiler replacement	-	55,000	-	-	-
Replace 995 (Station 5 utility) (New 2003)	-	50,000	-	-	-
Purchase Tanker 5-2 (and supply w/inventory)	-	360,000	-	-	-
Replace Medic 6 (New 2002)	-	190,000	-	-	-
Replace All Dept. SCBA's	-	400,000	-	-	-
Replace 906 (Fire Marshal vehicle) (New 2000)	-	-	50,000	-	-
Replace 991 (Station 1 utility) (New 2008)	-	-	60,000	-	-
Replace Medic 1 (New 2008)	-	-	200,000	-	-
Ladder 1 replacment (New 1997)	-	-	-	1,200,000	-
Station 3 Bay Door Replacement	-	-	-	60,000	-
Replace 994 (Station 4 utility) (New 1998)	-	-	-	60,000	-
Purchase 997 (Station 7 utility)	-	-	-	60,000	-
Purchase 998 (Station 8 utility)	-	-	-	60,000	-
Replace Medic 3 (New 2008)	-	-	-	200,000	-
Station 1 Remodel (Bond approval)	-	-	-	6,000,000	-
Station 4 Bay Door Replacement	-	-	-	50,000	-
Replace 902 (Chiefs vehicle) (New 2004)	-	-	-	-	50,000
Replace 907 (Safety officer vehicle) (New 2011)	-	-	-	-	60,000
Replace 993 (Station 3 utility) (New 2001)	-	-	-	-	60,000
Replace Medic 5 (New 2010)	-	-	-	-	200,000
Station 3 roof replacement	-	-	-	-	100,000
Replace Boat 3 (New 1984)	-	-	-	-	80,000
Total Funds Applied	832,800	1,160,000	310,000	7,690,000	550,000
Net Results From Operations	(226,300)	100,093	193,847	(178,884)	54,408
Beginning Fund Balance	228,791	2,491	102,584	296,431	117,548
Ending Fund Balance	\$ 2,491	\$ 102,584	\$ 296,431	\$ 117,548	\$ 171,956

**Kachemak Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 898	\$ 6,561	\$ 6,857	\$ 11,665	\$ 940
Operating Transfers In	150,000	150,000	150,000	150,000	150,000
Other Revenue Sources Grants/Bonds	-	985,000	450,000	800,000	450,000
Total Funds Provided	150,898	1,141,561	606,857	961,665	600,940
<u>Funds Applied:</u>					
Repeater supplement	-	150,000	-	-	-
Ambulance	-	185,000	-	-	-
Quint	-	800,000	-	-	-
Brush truck (3)	30,000	-	-	-	-
Tanker pumper	-	-	250,000	-	-
Medium rescue unit	-	-	250,000	-	-
Diamond Ridge Phase II	-	-	-	600,000	-
Class A pumper	-	-	-	600,000	-
Fast attack pumper	-	-	-	-	250,000
Command vehicle	-	-	-	-	60,000
Type 1 ambulance	-	-	-	-	200,000
Tanker	-	-	-	-	-
Command vehicle	-	-	-	-	-
Type 1 ambulance	-	-	-	-	-
Rescue brush unit - ATV	-	-	-	-	-
Total Funds Applied	30,000	1,135,000	500,000	1,200,000	510,000
Net Results from Operations	120,898	6,561	106,857	(238,335)	90,940
Beginning Fund Balance	24,908	145,806	152,367	259,224	20,889
Ending Fund Balance	\$ 145,806	\$ 152,367	\$ 259,224	\$ 20,889	\$ 111,829

**North Peninsula Recreation Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided					
Interest Revenue	\$ 13,941	\$ 12,324	\$ 14,944	\$ 10,592	\$ 9,410
Transfer From Other Funds	50,000	50,000	50,000	100,000	100,000
Grants	-	425,000	-	-	-
Total Funds Provided	63,941	487,324	64,944	110,592	109,410
Funds Applied					
Snow Machine/Trail Grooming Accessories	20,000	-	-	-	-
Trail Improvements/Disc Golf	-	150,000	-	-	-
NCRC Roof Repairs **	-	275,000	-	-	-
Pool Locker Rm Floor/Drain Replacement	-	-	80,000	-	-
Ice Rink and Gym Lighting Replacement	-	-	155,000	-	-
Replace Zamboni	-	-	-	150,000	-
Upgrade of Pool Fire Alarm	-	-	-	-	110,000
Pool Parking Lot Resurfacing	-	-	-	-	100,000
Total Funds Applied	20,000	425,000	235,000	150,000	210,000
Net Results From Operations	43,941	62,324	(170,056)	(39,408)	(100,590)
Beginning Fund Balance	421,860	465,801	528,125	358,069	318,661
Ending Fund Balance	\$ 465,801	\$ 528,125	\$ 358,069	\$ 318,661	\$ 218,071

NCRC Building--Major Maintenance Should be Budgeted in KPB Maintenance

**Only half of project cost budgeted in this plan

**Road Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2012 Through 2016**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided					
Interest Revenue	\$ 37,500	\$ 37,500	\$ 52,500	\$ 52,500	\$ 52,500
Operating Transfers In	-	-	-	-	1,350,000
State Grant/Bond Revenue	-	8,000,000	-	-	-
Total-Funds Provided	37,500	8,037,500	52,500	52,500	1,402,500
Funds Applied					
District & Project					
E Beach Drive	225,000	-	-	-	-
C Eddy Lane Drainage	100,000	-	-	-	-
C Strawberry Rd., Strawberry Ct., Dori Lynn St.	259,829	-	-	-	-
N Suva St., Ambrym Ave., Galen Ave., Tikopia St., Maliata Ave.,	468,394	-	-	-	-
S Katamar Ave., Brown Dr.	318,349	-	-	-	-
W Ravenwood St.	138,250	-	-	-	-
C Golden Eagle Ave., Chisik St.	115,870	-	-	-	-
N Georgine Lake Rd.	195,223	-	-	-	-
N Wanda Dr., Range View Ct.	173,804	-	-	-	-
C Inukshuk Ct.	125,000	-	-	-	-
C Mayoni St.	190,000	-	-	-	-
C Greenwood Ct	150,000	-	-	-	-
E Starr Ln.	150,400	-	-	-	-
C N.Kobuk, Spruce, View, Mary, Central, Spinaker, Everwell, Sunset	473,169	-	-	-	-
W Yale St., Princeton Ave.	125,000	-	-	-	-
C Vio Rd., Anna Ln., Elsa Ln., Eldorado Way, Bonanza Way	497,000	-	-	-	-
W Territorial Rd., Chena Dr., Swan Dr. (old)	255,000	-	-	-	-
N Gemstone St.	80,000	-	-	-	-
W Ruffed Grouse Road	77,246	-	-	-	-
C Goose Berry and Ansel Street Approaches	150,000	-	-	-	-
N Ramona Rd., Sondra Rd.	200,138	-	-	-	-
N Ellen Street - Paving	-	128,000	-	-	-
W Woods Drive - Paving	-	282,000	-	-	-
N Marhenke Street - Paving	-	245,000	-	-	-
N McGahan Drive -Re-paving	-	355,000	-	-	-
S Green Timbers, Lookout, Ridge Cr.	-	535,800	-	-	-
W Renssealaer Ln, Jefferson Ave., Baylor St.	-	291,430	-	-	-
C Glacier Blue, Riverwind, Vienna, Legends, Crampon	-	386,232	-	-	-
W Poppywood St., Silver Weed St., Daisy Ave.	-	424,153	-	-	-
W Poppy Wood Street - Paving	-	325,000	-	-	-
N Spruce Haven St. North	-	168,538	-	-	-
W Boundary Road - Pave	-	280,000	-	-	-
C Parkway, Delta, Sunrise, Pero, N. Lights, Suthard (South)	-	609,193	-	-	-
S Old Pioneer Ln., Jody Bliss	-	-	373,650	-	-
W Lothrop Park Dr., Ivy Ave., Bluff Dr.	-	-	172,049	-	-
W Moraine Vista St.	-	-	150,982	-	-
E Kasulka Circle	-	-	39,200	-	-
E Caribou Heights Cir.	-	-	102,527	-	-
C Kettle Rd., Imperial Rd.	-	-	245,784	-	-
W Greenfield Dr., Newbury Ave., Stardust St.	-	-	-	237,006	-
N Panorama, Melody, Fishermans, Rhines	-	-	-	360,951	-
N Kotsina Street	-	-	-	69,000	-
C Oehler Rd., Airport Heights St.	-	-	-	351,120	-
W Winridge Ave., Eagle Ridge Ct.	-	-	-	-	135,182
S Shelby Kay, Brenmark	-	-	-	-	528,468
W Divine Ct., Estate Ct., St. Joseph St., Rustice Ave.	-	-	-	-	481,620
C Poachers Cove, Spruce, Greenfield, Joplin, Amiyung	-	-	-	-	421,344
S Nikolaevsk Road	-	-	-	-	374,528
Total Funds Applied	4,467,672	4,030,346	1,084,192	1,018,077	1,941,142
Net Results From Operations	(4,430,172)	4,007,154	(1,031,692)	(965,577)	(538,642)
Beginning Fund Balance	8,400,000	3,969,828	7,976,982	6,945,290	5,979,713
Ending Fund Balance	\$ 3,969,828	\$ 7,976,982	\$ 6,945,290	\$ 5,979,713	\$ 5,441,071
(1) Estimated project engineering cost	\$ 350,000	\$ 194,000	\$ 114,000	\$ 114,000	\$ 114,000

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 2013 Through 2017

	FY2013 Projected	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided					
Grants/other financing	10,860,342	11,260,182	35,648,025	3,990,300	3,549,082
Total Funds Provided	10,860,342	11,260,182	35,648,025	3,990,300	3,549,082
Funds Applied					
Radiation Oncology	4,700,000	-	-	-	-
OR Video System	600,000	-	-	-	-
CT Scanner and Space	3,000,000	-	-	-	-
Endo/GI Clinic Project	300,000	-	-	-	-
OB Renovation	492,000	-	-	-	-
Medseek Patient Portal	475,000	-	-	-	-
Steam/Pre-Vac Autoclave	334,000	-	-	-	-
Access Controls Phase II	250,000	-	-	-	-
Roof Replacement-Heritage Place	250,000	-	-	-	-
Picis ED Documentation System	459,342	-	-	-	-
Heritage Place Window Replacement	-	350,000	-	-	-
Air Handling Equipment	-	161,400	165,450	-	-
Heritage Place Expansion	-	5,000,000	-	-	-
Information Systems Replacement	-	500,000	520,000	540,800	562,432
Positron Emission Tomography (PET Scan)	-	1,000,000	-	-	-
Meditech Upgrade	-	987,532	3,000,000	1,500,000	1,500,000
Air Handling and Chilled Water Equipment	-	971,250	-	499,500	-
Boiler/Biohazardous waste building	-	890,000	-	-	-
HVAC Controls	-	650,000	-	-	-
Nuclear Medicine	-	500,000	-	-	-
Access Controls Phase III	-	250,000	-	-	-
Medical Office Building	-	-	28,000,000	-	-
MRI Replacement	-	-	2,000,000	-	-
Registration Remodel	-	-	800,000	-	-
Operating Room Remodel	-	-	750,000	-	-
Chiller	-	-	226,750	-	-
Laparoscopic Tower	-	-	185,825	-	-
Diagnostic Ultrasound Systems (2)	-	-	-	750,000	-
Neurology Equipment	-	-	-	250,000	-
Urology Table & Equipment	-	-	-	150,000	-
C-arm	-	-	-	150,000	-
PACS Upgrades	-	-	-	150,000	-
Furniture	-	-	-	-	800,000
Plumbing Upgrades	-	-	-	-	386,650
Windows	-	-	-	-	300,000
Total Funds Applied	10,860,342	11,260,182	35,648,025	3,990,300	3,549,082
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	77,071	77,071	77,071	77,071	77,071
Ending Fund Balance	\$ 77,071	\$ 77,071	\$ 77,071	\$ 77,071	\$ 77,071

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 2013 Through 2017**

	FY2013 Assembly Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
Funds Provided					
Interest Revenue	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfer From Other Funds	1,350,000	1,450,000	1,450,000	1,450,000	1,450,000
Total Funds Provided	1,360,000	1,460,000	1,460,000	1,460,000	1,460,000
Funds Applied					
Various Equipment	-	200,000	100,000	650,000	1,300,000
Phone System	300,000	-	-	-	-
Autoclave/Washer/Sterilizer	150,000	-	-	-	-
Anesthesia Machine	122,185	-	-	-	-
Ultrasound unit	116,000	-	-	-	-
Fire suppression system-heliport	100,000	-	-	-	-
Aeroscout wireless location system	90,000	-	-	-	-
Glycol chiller and dry cooler system	90,000	-	-	-	-
Fetal heart monitors	77,870	-	-	-	-
UPS for MRI	72,000	-	-	-	-
Bed Warmer	62,942	-	-	-	-
Update building controls	50,000	-	-	-	-
Microsoft server backup software	47,000	-	-	-	-
Orthopedic instruments	40,000	-	-	-	-
IT Server/Equipment Upgrades/Replacements	37,500	-	-	-	-
Bariatric Room remodel	10,000	-	-	-	-
Surgical Robot	-	250,000	-	-	-
Sterotactic Breast Biopsy Table	-	175,000	-	-	-
Security System Upgrades	-	103,000	-	-	-
Paving unfinished parking lots	-	100,000	-	-	-
Cardiac monitoring system	-	90,000	-	-	-
Trash compactor/Bailer	-	85,800	-	-	-
Mid-range tractor snow removal system	-	63,000	-	-	-
MRI Compatible Vital Signs Monitor	-	55,000	-	-	-
Refrigerator/Freezer	-	54,600	-	-	-
Ceiling lifts	-	50,000	-	-	-
Update Building Controls - Air Return Fan	-	42,000	-	-	-
IU22 Systems software/hardware upgrade	-	32,136	-	-	-
Kinetic Energy Flywheel UPS 1200 Kva	-	-	400,000	-	-
Fire panel replacement	-	-	360,000	-	-
Kitchen Remodel	-	-	244,000	-	-
Information System Upgrades	-	-	75,000	-	-
Ceiling Lifts	-	-	50,000	-	-
Re-Roof Cedar House	-	-	45,000	-	-
Colonoscope	-	-	30,000	-	-
Modular Filing system	-	-	26,000	-	-
Administrator vehicle	-	-	25,000	-	-
Ultrasound Unit	-	-	-	250,000	-
Patient beds	-	-	-	50,000	-
Phaco Emulsifier	-	-	-	75,000	-
Information System Upgrades	-	-	-	75,000	-
Ceiling lifts	-	-	-	50,000	-
Re-Roof 4-plex	-	-	-	48,000	-
Autoclave	-	-	-	40,000	-
Total Funds Applied	1,365,497	1,300,536	1,355,000	1,238,000	1,300,000
Net Results From Operations	(5,497)	159,464	105,000	222,000	160,000
Beginning Fund Balance	38,961	33,464	192,928	297,928	519,928
Ending Fund Balance	\$ 33,464	\$ 192,928	\$ 297,928	\$ 519,928	\$ 679,928

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Internal Service Funds

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e. the service areas, individual funds and departments, and the school district. The following funds have been established:

	<u>Page #</u>
Combined Revenues and Expenses	343
Insurance and Litigation Reserve Fund	344

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	355
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The Borough is self insured for health insurance and the Health Insurance Reserve Fund is used to account for the costs of the Borough's employee health insurance plan. The reserve fund will accommodate the smoothing of plan cost variances by allowing the variances to be applied over multiple year's premiums. In years where the plan costs do not equal budgeted amounts for premiums in all borough funds, the amount over/under will be recovered/refunded in subsequent years through increases/decreases in plan premiums. This process will eliminate large year-end supplemental appropriations or unspent budget amounts in the Borough's and Service Area's operating funds.

Equipment Replacement Fund	359
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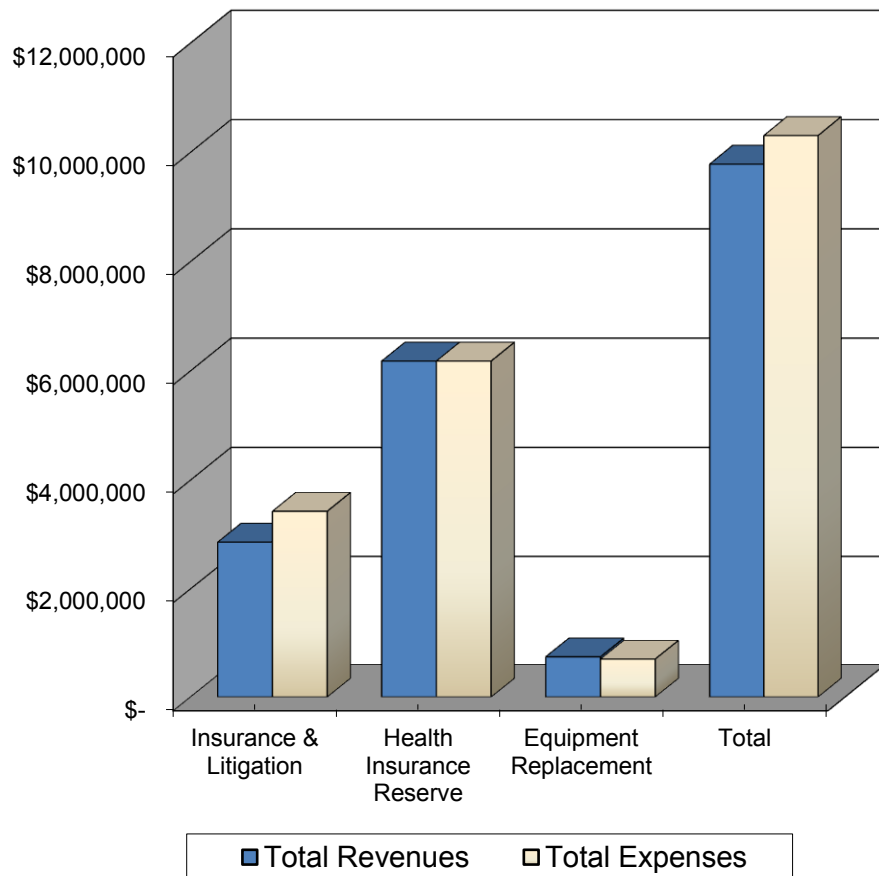
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2013**

<u>Revenues:</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 57,392	\$ -	\$ 67,089	\$ 124,481
Charges To Other Depts	2,805,000	5,869,848	662,465	9,337,313
Miscellaneous Revenue	-	308,688	13,447	322,135
Total Revenues	2,862,392	6,178,536	743,001	9,783,929
 <u>Expenses:</u>				
Personnel	491,751	-	-	491,751
Supplies	15,820	-	-	15,820
Services	2,919,510	6,178,536	700,000	9,798,046
Capital Outlay	500	-	-	500
Total Expenses	3,427,581	6,178,536	700,000	10,306,117
 Net Results From Operations	 (565,189)	 -	 43,001	 (522,188)
Beginning Retained Earnings	5,739,154	61,571	4,472,602	10,273,327
Ending Retained Earnings	\$ 5,173,965	\$ 61,571	\$ 4,515,603	\$ 9,751,139

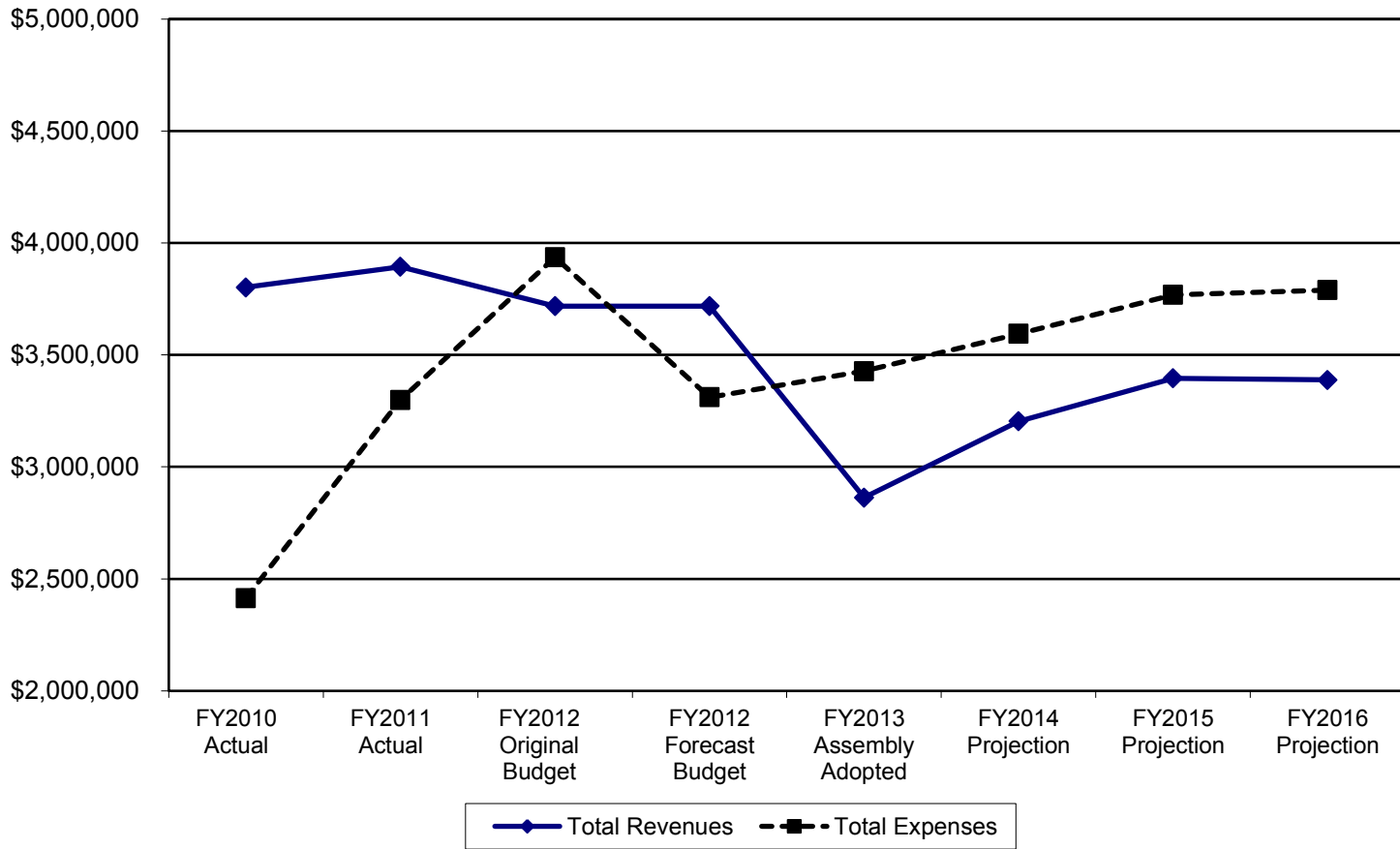
**Combined
Revenues & Expenses**



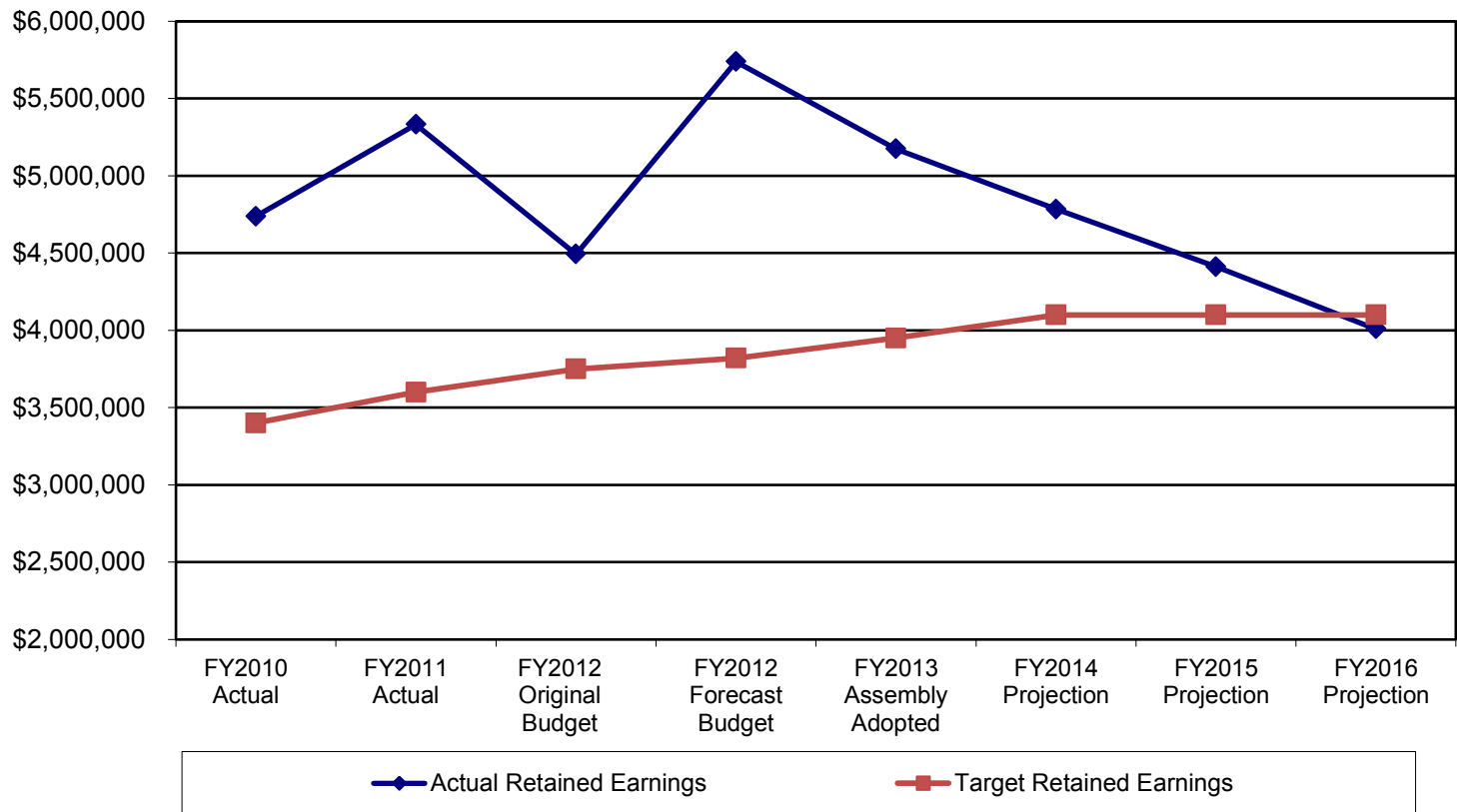
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Interest Revenue	\$ 144,868	\$ 109,729	\$ 47,112	\$ 47,112	\$ 57,392	\$ 103,479	\$ 95,672	\$ 88,220
State Revenues	15,003	23,016	-	-	-	-	-	-
Charges to Other Depts.	3,641,783	3,760,718	3,671,037	3,671,037	2,805,000	3,100,000	3,300,000	3,300,000
Total Revenues:	3,801,654	3,893,463	3,718,149	3,718,149	2,862,392	3,203,479	3,395,672	3,388,220
Expenses:								
Personnel	456,385	473,904	467,902	467,902	491,751	511,421	531,878	553,153
Supplies	6,629	13,430	15,793	15,793	15,820	16,453	17,111	17,795
Services	1,940,917	2,804,299	3,452,127	2,826,905	2,919,510	3,065,486	3,218,760	3,218,760
Capital Outlay	9,841	7,120	500	500	500	505	510	515
Total Expenses:	2,413,772	3,298,753	3,936,322	3,311,100	3,427,581	3,593,865	3,768,259	3,790,223
Net Results From Operations	1,387,882	594,710	(218,173)	407,049	(565,189)	(390,386)	(372,587)	(402,003)
Beginning Retained Earnings	3,349,513	4,737,395	4,711,166	5,332,105	5,739,154	5,173,965	4,783,579	4,410,992
Ending Retained Earnings	\$ 4,737,395	\$ 5,332,105	\$ 4,492,993	\$ 5,739,154	\$ 5,173,965	\$ 4,783,579	\$ 4,410,992	\$ 4,008,989

**Insurance and Litigation Fund
Revenues and Expenses**



**Insurance and Litigation Fund
Retained Earnings**



Fund: 700	Department Function
Dept: 11234	Risk Management – Administration

Mission

Our goal is to protect the Borough and School District's assets, including employees, against the financial consequences of accidental losses and/or claims.

Program Description

The Risk Management Office manages the 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.

FY2012 Accomplishments

- Refine procedures for in-house and third party administrator claims adjusting function to control claim costs.
- Implement in-house risk management accident reporting and tracking for KPB, KPBSD and student accident reports.
- Develop and/or update Safety and Risk Management policies for the Borough and School District. Explore the possibility of establishing a collateral Duty Safety Representative at each school or work location.
- Identify and implement policies to reduce and /or mitigate employee injuries and accidents.

FY2013 New Initiatives:

- Implement more aggressive claims management procedures.
- Establish a better way to electronically report claims and Workers' Compensation reports.

Performance Measures

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Number of Insurance policies purchased	5	5	5	5
Number of Insurance certificates reviewed	235	243	265	280
Number of contracts reviewed for insurance purposes	108	114	160	195
Number of general and auto liability claims	226	72	95	95
Number of injury reports	73	49	75	85
Number of Workers Compensation claims	81	88	95	105
Number of vandalism claims	115	74	85	95

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11234 - Risk Management - Administration**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 259,818	\$ 256,995	\$ 279,440	\$ 279,440	\$ 291,350	\$ 11,910	4.26%
40120 Temporary Wages	2,754	1,548	-	-	-	-	-
40130 Overtime Wages	48	102	-	-	-	-	-
40210 FICA	22,934	22,413	24,607	24,607	25,624	1,017	4.13%
40221 PERS	72,724	84,118	61,891	61,891	64,522	2,631	4.25%
40321 Health Insurance	66,083	65,177	68,000	68,000	78,528	10,528	15.48%
40322 Life Insurance	417	437	679	679	710	31	4.57%
40410 Leave	23,990	28,776	33,141	33,141	30,873	(2,268)	-6.84%
40511 Other Benefits	-	14,338	144	144	144	-	0.00%
Total: Personnel	448,768	473,904	467,902	467,902	491,751	23,849	5.10%
Supplies							
42110 Office Supplies	1,168	1,328	1,273	1,273	1,300	27	2.12%
42120 Computer Software	624	-	900	900	900	-	0.00%
42210 Operating Supplies	1,653	1,687	3,000	3,000	3,000	-	0.00%
42263 Training Supplies	723	-	5,000	5,000	5,000	-	0.00%
42310 Repair/Maintenance Supplies	-	530	-	-	-	-	-
42410 Small Tools	350	176	1,020	1,020	1,020	-	0.00%
42424 Safety Supplies	2,111	4,458	2,500	2,500	2,500	-	0.00%
Total: Supplies	6,629	8,179	13,693	13,693	13,720	27	0.20%
Services							
43011 Contractual Services	2,199	-	1,500	1,500	1,500	-	0.00%
43110 Communications	2,079	2,775	2,500	2,500	2,500	-	0.00%
43140 Postage	160	84	250	250	250	-	0.00%
43210 Transportation/Subsistence	9,041	11,079	7,750	7,750	7,600	(150)	-1.94%
43220 Car Allowance	9,633	7,200	10,800	10,800	10,800	-	0.00%
43250 Freight & Express	13	-	-	-	-	-	-
43260 Training	1,906	1,419	3,425	3,425	3,575	150	4.38%
43410 Printing	61	-	-	-	-	-	-
43510 Insurance Premium	8,615	8,407	7,323	7,323	7,325	2	0.03%
43610 Utilities	4,797	5,286	3,929	3,929	3,930	1	0.03%
43720 Equipment Maintenance	236	2,204	5,000	5,000	5,000	-	0.00%
43780 Building/Grounds Maintenance	-	1,610	-	-	-	-	-
43920 Dues and Subscriptions	2,862	2,519	3,000	3,000	3,100	100	3.33%
Total: Services	41,602	42,583	45,477	45,477	45,580	103	0.23%
Capital Outlay							
48710 Minor Office Equipment	2,396	2,159	-	-	-	-	-
48720 Minor Office Furniture	467	-	-	-	-	-	-
48730 Minor Communications Equipment	4,483	-	500	500	500	-	0.00%
48740 Minor Machines & Equipment	2,495	-	-	-	-	-	-
48750 Minor Medical Equipment	-	4,874	-	-	-	-	-
Total: Capital Outlay	9,841	7,033	500	500	500	-	0.00%
Interdepartmental Charges							
60000 Charge (To) From Other Depts	(506,840)	(531,699)	(527,572)	(527,572)	(551,551)	(23,979)	-
Total: Interdepartmental Charges	(506,840)	(531,699)	(527,572)	(527,572)	(551,551)	(23,979)	-
Department Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

42263 Training Supplies. Training supplies as needed for safety training programs.

42424 Safety Supplies. Upgrades or replacements of existing safety supplies.

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.

48730 Minor Communications Equipment. Cell phone and battery replacement for existing phones.

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 SeaBright/PointSure BrightView employee injury 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.
- Aging workforce.

FY2012 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.

FY2013 New Initiatives:

- Train staff on our in-house accident reporting system for KPB & KPBSD employees.
- Implementation of new third party administrator to handle workers compensation claims.

Performance Measures

Measures:

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Workers' compensation as a percentage of payroll compared to the average for Boroughs in Alaska	1.85% 4.03%	2.02% 4.03%	1.85% 4.03%	Data not available
Claims recorded with State of Alaska WC Board	78	85	95	95

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11236 - Risk Management - Workers' Compensation**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40511 Other Benefits	\$ 7,617	\$ -	\$ -	\$ -	\$ -	-	-
Total: Personnel	7,617	-	-	-	-	-	-
Supplies							
42110 Office Supplies	-	-	500	500	500	-	0.00%
42120 Computer Software	-	-	800	800	800	-	0.00%
42210 Operating Supplies	-	46	-	-	-	-	-
42263 Training Supplies	-	5,205	800	800	800	-	0.00%
Total: Supplies	-	5,251	2,100	2,100	2,100	-	0.00%
Services							
43011 Contractual Services	23,702	14,825	30,000	30,000	30,000	-	0.00%
43140 Postage	113	76	300	300	300	-	0.00%
43210 Transportation/Subsistence	799	1,398	6,100	6,100	6,300	200	3.28%
43260 Training	435	-	2,000	2,000	2,000	-	0.00%
43508 Workers Compensation	940,739	1,614,467	1,369,000	1,000,000	1,250,000	250,000	25.00%
43530 Disability Coverage	9,934	9,071	13,200	13,200	13,200	-	0.00%
Total: Services	975,722	1,639,837	1,420,600	1,051,600	1,301,800	250,200	23.79%
Capital Outlay							
48720 Minor Office Furniture	-	87	-	-	-	-	-
Total Capital Outlay	-	87	-	-	-	-	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	202,736	265,849	211,029	211,029	220,620	9,591	4.54%
Total: Interdepartmental Charges	202,736	265,849	211,029	211,029	220,620	9,591	4.54%
Department Total	\$ 1,186,075	\$ 1,911,024	\$ 1,633,729	\$ 1,264,729	\$ 1,524,520	\$ 259,791	20.54%

Line-Item Explanations

40110 Regular Wages. Workers' Compensation Manager position merged with the Risk Management position in FY2009.

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

- Administered by the office of Risk Management, Property Insurance including claims is for coverage of the buildings, contents, 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.

FY2012 Accomplishments

- Administration
- Continued to research and implement measures to reduce vandalism and property claims.

FY2013 New Initiatives:

- Use of a Broker to obtain the most competitive excess property insurance coverage for all lines of Property Insurance.

Performance Measures

Priority/Goal: Property Claims

Goal: Reduce Claims

Objective: 1. Reduce Vandalism Claims

Measures:

Average Response Times by Station	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Number of claims	141	150	120	100
Average claim payment, including auto, property damage and vandalism	\$1,097	\$1,165	\$1,000	\$1,000

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ 42,750	\$ 92,750	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
43511 Fire and Extended Coverage	599,826	440,439	1,100,000	675,000	525,000	(150,000)	-22.22%
43999 Claim Reserves	105,091	211,975	250,000	258,778	250,000	(8,778)	-3.39%
Total: Services	747,667	745,164	1,385,000	968,778	810,000	(158,778)	-16.39%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	253,420	212,679	263,786	263,786	275,776	11,990	4.55%
Total: Interdepartmental Charges	253,420	212,679	263,786	263,786	275,776	11,990	4.55%
Department Total	\$ 1,001,087	\$ 957,843	\$ 1,648,786	\$ 1,232,564	\$ 1,085,776	\$ (146,788)	-11.91%

Line-Item Explanations

43011 Contractual Services. Adjustment due to a pro-rate on the broker contract term resulting in decreased cost.

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

- Administered by the office of Risk Management, 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.

FY2012 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.

FY2013 New Initiatives:

- Improving safety and managing potential risks in the workforce.

Performance Measures

Priority/Goal: Insurance Liability
Goal: Reduce Liability Accidents
Objective: 1. Reduce Liability Claims

Measures:

Key Measures	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Number of Claims	8	10	10	10
Average claim payment	\$775	\$1,500	\$1,500	\$1,500

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11238 - Risk Management - Liability**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ 12,750		\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%
43515 CGL Excess Liability	183,265	296,127	200,000	361,080	361,080	-	0.00%
43519 Finance Officer Bond	3,600	3,600	2,400	2,400	2,400	-	0.00%
43520 Employee Bond	310	155	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	120	800	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	10,975	10,097	15,000	15,000	15,000	-	0.00%
43529 Other Miscellaneous Coverages	9,000	9,500	10,000	10,000	10,000	-	0.00%
43999 Claim Reserves	(45,439)	55,091	350,000	348,920	350,000	1,080	0.31%
Total: Services	175,926	376,715	601,050	761,050	762,130	1,080	0.14%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	50,684	53,171	52,757	52,757	55,155	2,398	4.55%
Total: Interdepartmental Charges	50,684	53,171	52,757	52,757	55,155	2,398	4.55%
Department Total	\$ 226,610	\$ 429,886	\$ 653,807	\$ 813,807	\$ 817,285	\$ 3,478	0.43%

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.

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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget	%
Personnel							
40110 Regular Wages	\$ 259,818	\$ 256,995	\$ 279,440	\$ 279,440	\$ 291,350	\$ 11,910	4.09%
40120 Temporary Wages	2,754	1,548	-	-	-	-	-
40130 Overtime Wages	48	102	-	-	-	-	-
40210 FICA	22,934	22,413	24,607	24,607	25,624	1,017	3.97%
40221 PERS	72,724	84,118	61,891	61,891	64,522	2,631	4.08%
40321 Health Insurance	66,083	65,177	68,000	68,000	78,528	10,528	13.41%
40322 Life Insurance	417	437	679	679	710	31	4.37%
40410 Leave	23,990	28,776	33,141	33,141	30,873	(2,268)	-7.35%
40511 Other Benefits	7,617	14,338	144	144	144	-	0.00%
Total: Personnel	456,385	473,904	467,902	467,902	491,751	23,849	4.85%
Supplies							
42110 Office Supplies	1,168	1,328	1,773	1,773	1,800	27	1.50%
42120 Computer Software	624	-	1,700	1,700	1,700	-	0.00%
42210 Operating Supplies	1,653	1,733	3,000	3,000	3,000	-	0.00%
42263 Training Supplies	723	5,205	5,800	5,800	5,800	-	0.00%
42310 Repair/Maintenance Supplies	-	530	-	-	-	-	-
42410 Small Tools	350	176	1,020	1,020	1,020	-	0.00%
42424 Safety Supplies	2,111	4,458	2,500	2,500	2,500	-	0.00%
Total: Supplies	6,629	13,430	15,793	15,793	15,820	27	0.17%
Services							
43011 Contractual Services	81,401	107,575	81,000	81,000	81,000	-	0.00%
43110 Communications	2,079	2,775	2,500	2,500	2,500	-	0.00%
43140 Postage	273	160	550	550	550	-	0.00%
43210 Transportation/Subsistence	9,840	12,477	13,850	13,850	13,900	50	0.36%
43220 Car Allowance	9,633	7,200	10,800	10,800	10,800	-	0.00%
43250 Freight & Express	13	-	-	-	-	-	-
43260 Training	2,341	1,419	5,425	5,425	5,575	150	2.69%
43410 Printing	61	-	-	-	-	-	-
43508 Workers Compensation	940,739	1,614,467	1,369,000	1,000,000	1,250,000	250,000	20.00%
43510 Insurance Premium	8,615	8,407	7,323	7,323	7,325	2	0.03%
43511 Fire and Extended Coverage	599,826	440,439	1,100,000	675,000	525,000	(150,000)	-28.57%
43515 CGL Liability	183,265	296,127	200,000	361,080	361,080	-	0.00%
43519 Finance Officer Bond	3,600	3,600	2,400	2,400	2,400	-	0.00%
43520 Employee Bond	310	155	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	120	800	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	10,975	10,097	15,000	15,000	15,000	-	0.00%
43529 Other Misc Coverage	9,000	9,500	10,000	10,000	10,000	-	0.00%
43530 Disability Coverage	9,934	9,071	13,200	13,200	13,200	-	0.00%
43610 Utilities	4,797	5,286	3,929	3,929	3,930	1	0.03%
43720 Maint Office Equipment	236	2,204	5,000	5,000	5,000	-	0.00%
43780 Building/Grounds Maintenance	-	1,610	-	-	-	-	-
43920 Dues and Subscriptions	2,862	2,519	3,000	3,000	3,100	100	3.23%
43999 Claim Reserves	59,652	267,066	600,000	607,698	600,000	(7,698)	-1.28%
Total: Services	1,940,917	2,804,299	3,452,127	2,826,905	2,919,510	92,605	3.17%
Capital Outlay							
48710 Minor Office Machines	2,396	2,159	-	-	-	-	-
48720 Minor Office Furniture	467	87	-	-	-	-	-
48730 Minor Communication Equip	4,483	-	500	500	500	-	0.00%
48740 Minor Machines & Equipment	2,495	-	-	-	-	-	-
48750 Minor Medical Equipment	-	4,874	-	-	-	-	-
Total: Capital Outlay	9,841	7,120	500	500	500	-	0.00%
Interdepartmental Charges							
60000 Charge (To) From Other Depts.	-	-	-	-	-	-	-
Total: Interdepartmental Charges	-	-	-	-	-	-	-
Department Total	\$ 2,413,772	\$ 3,298,753	\$ 3,936,322	\$ 3,311,100	\$ 3,427,581	\$ 116,481	3.52%

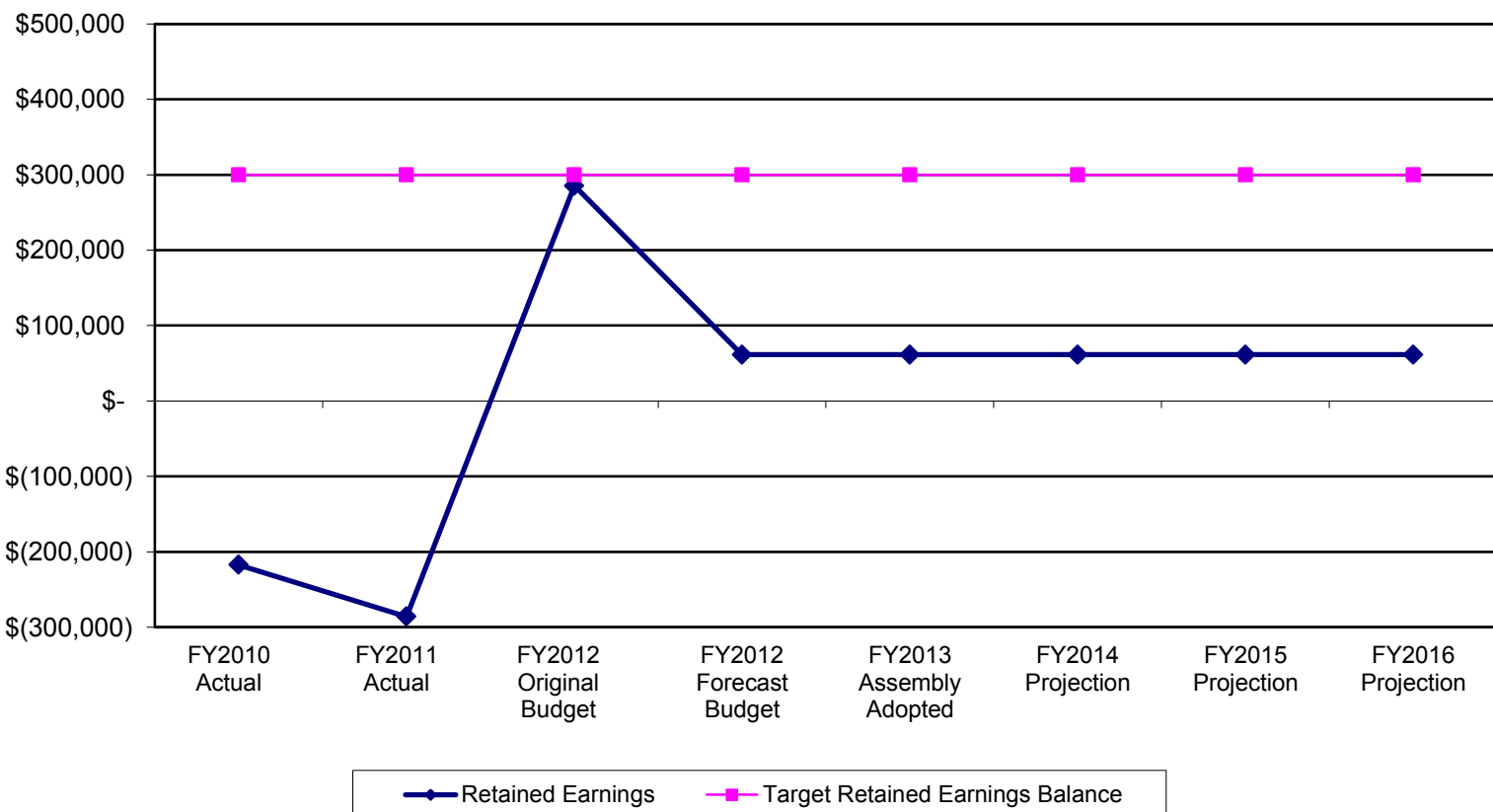
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Interest Revenue	\$ (6,405)	\$ 7,262	\$ 1,500	\$ 1,500	\$ -	\$ 924	\$ 924	\$ 924
Employee Insurance Premiums	201,718	306,007	387,984	485,000	308,688	408,688	558,688	586,622
Charges From Other Depts	4,889,503	4,625,072	5,083,000	5,932,000	5,869,848	6,139,636	6,382,591	6,771,189
Total Revenues:	5,084,816	4,938,341	5,472,484	6,418,500	6,178,536	6,549,248	6,942,203	7,358,735
Expenses:								
Personnel	-	8,831	-	-	-	-	-	-
Services	5,078,979	4,998,162	5,221,600	6,071,065	6,178,536	6,549,248	6,942,203	7,358,735
Total Expenses:	5,078,979	5,006,993	5,221,600	6,071,065	6,178,536	6,549,248	6,942,203	7,358,735
Net Results From Operations	5,837	(68,652)	250,884	347,435	-	-	-	-
Beginning Retained Earnings	(223,049)	(217,212)	34,321	(285,864)	61,571	61,571	61,571	61,571
Ending Retained Earnings	\$ (217,212)	\$ (285,864)	\$ 285,205	\$ 61,571	\$ 61,571	\$ 61,571	\$ 61,571	\$ 61,571

Health Insurance Reserve Fund Revenues and Expenditures



Health Insurance Reserve Fund Retained Earnings



Department Function	
Fund: 701	Health Insurance Reserve Fund – Medical, Dental & Vision
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

FY2012 Accomplishments

- Implementation of Employee Assistance Program (EAP)
- Employee contribution implemented of \$21.94/pay period for one year

FY2013 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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,100	\$1,327	\$1,390	\$1,556	\$1,635

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**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40120 Temporary Wages	\$ -	\$ 8,167	\$ -	\$ -	\$ -	\$ -	-
40130 Overtime Wages	-	35	-	-	-	-	-
40210 FICA	-	629	-	-	-	-	-
Total: Personnel	-	8,831	-	-	-	-	-
Services							
43011 Contractual Services	100,285	99,710	125,000	125,000	146,499	21,499	17.20%
43140 Postage	-	251	-	-	-	-	-
43210 Transportation/Subsistence	-	2,096	-	465	-	(465)	-100.00%
43260 Training	-	895	-	-	-	-	-
43501 Medical, Dental and Vision Coverage	4,775,399	4,663,010	4,866,224	5,715,224	5,756,037	40,813	0.71%
43502 Medical Stop Loss Coverage	203,295	232,200	230,376	230,376	276,000	45,624	19.80%
Total: Services	5,078,979	4,998,162	5,221,600	6,071,065	6,178,536	107,471	1.77%
Department Total	\$ 5,078,979	\$ 5,006,993	\$ 5,221,600	\$ 6,071,065	\$ 6,178,536	\$ 107,471	1.77%

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.

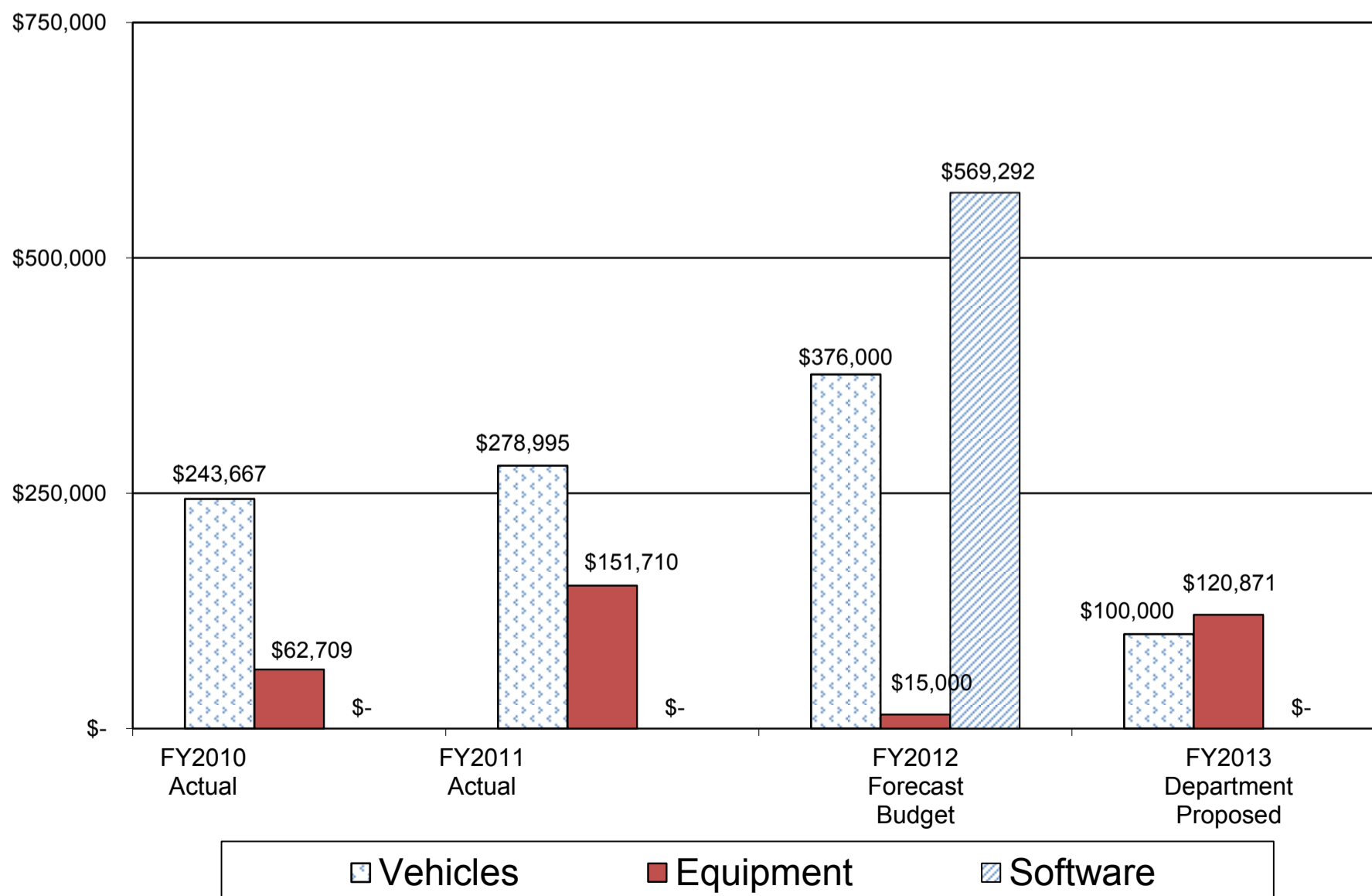
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

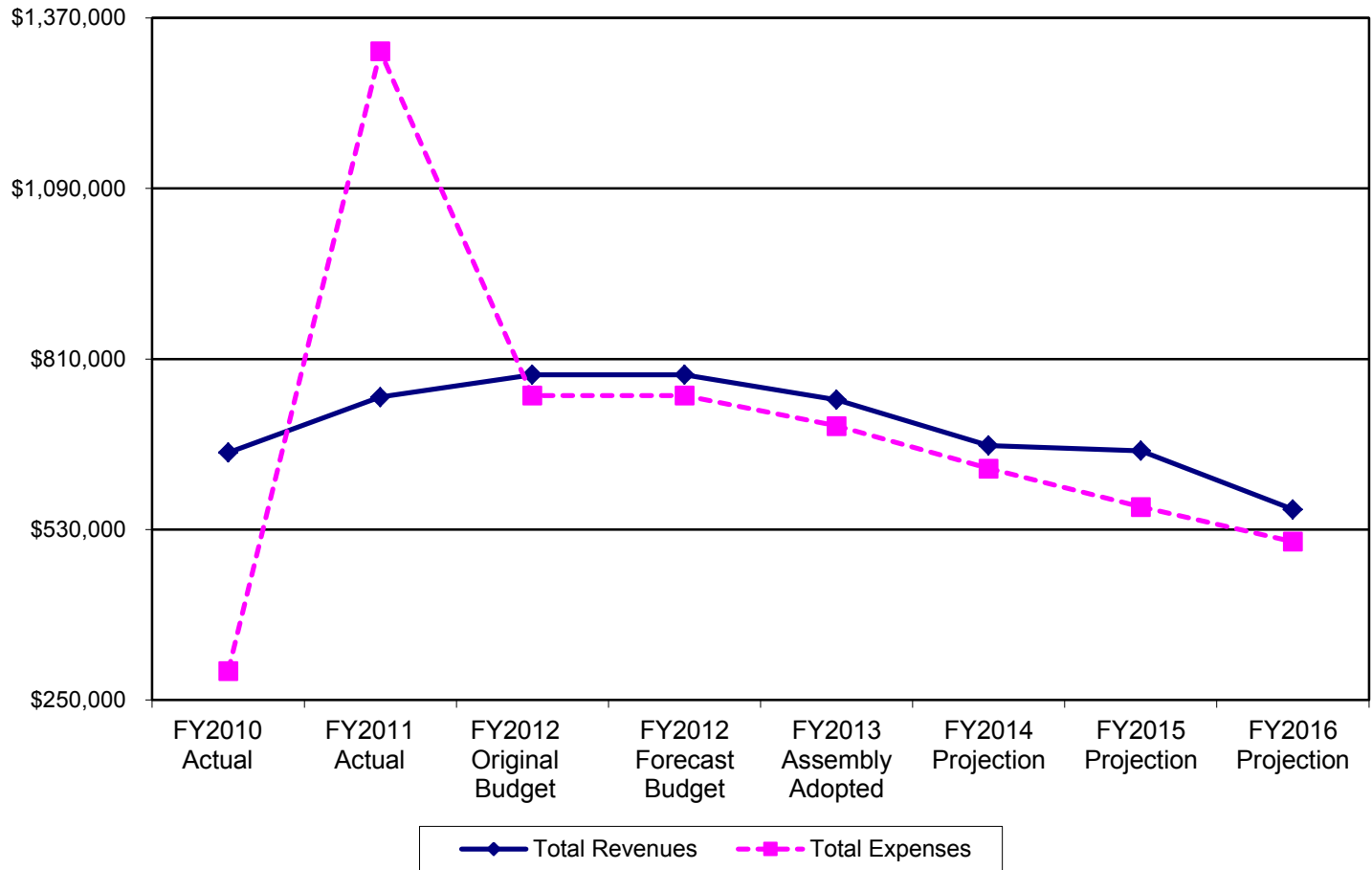
Fund Budget:	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	FY2014 Projection	FY2015 Projection	FY2016 Projection
Revenues:								
Interest Revenue	\$ 95,747	\$ 54,471	\$ 71,651	\$ 71,651	\$ 67,089	\$ 67,760	\$ 68,438	\$ 69,122
Charges from Other Depts.	535,165	679,450	697,492	697,492	662,465	582,198	572,815	475,804
Sale of Fixed Assets	25,254	13,447	15,000	15,000	13,447	18,000	18,000	18,000
Total Revenues:	656,166	747,368	784,143	784,143	743,001	667,958	659,253	562,926
Expenses								
Services	297,610	315,154	750,000	750,000	700,000	630,000	567,000	510,300
Total Expenses:	297,610	315,154	750,000	750,000	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	297,610	1,315,154	750,000	750,000	700,000	630,000	567,000	510,300
Net Results From Operations	358,556	(567,786)	34,143	34,143	43,001	37,958	92,253	52,626
Beginning Retained Earnings	4,647,689	5,006,245	4,224,387	4,438,459	4,472,602	4,515,603	4,553,561	4,645,814
Ending Retained Earnings	\$ 5,006,245	\$ 4,438,459	\$ 4,258,530	\$ 4,472,602	\$ 4,515,603	\$ 4,553,561	\$ 4,645,814	\$ 4,698,440

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 1,972,760	\$ 2,088,305	\$ 2,203,856	\$ 2,203,856	2,414,148	\$ 1,935,019	\$ 2,110,019	\$ 2,048,019
Retained Earnings committed to unexpended authorized expenses	306,376	430,705	932,792	932,792	20,871	805,000	505,000	1,500,000
Uncommitted Retained Earnings	\$ 2,727,109	\$ 1,919,449	\$ 1,121,882	\$ 1,335,954	\$ 2,080,584	\$ 1,813,542	\$ 2,030,795	\$ 1,150,421

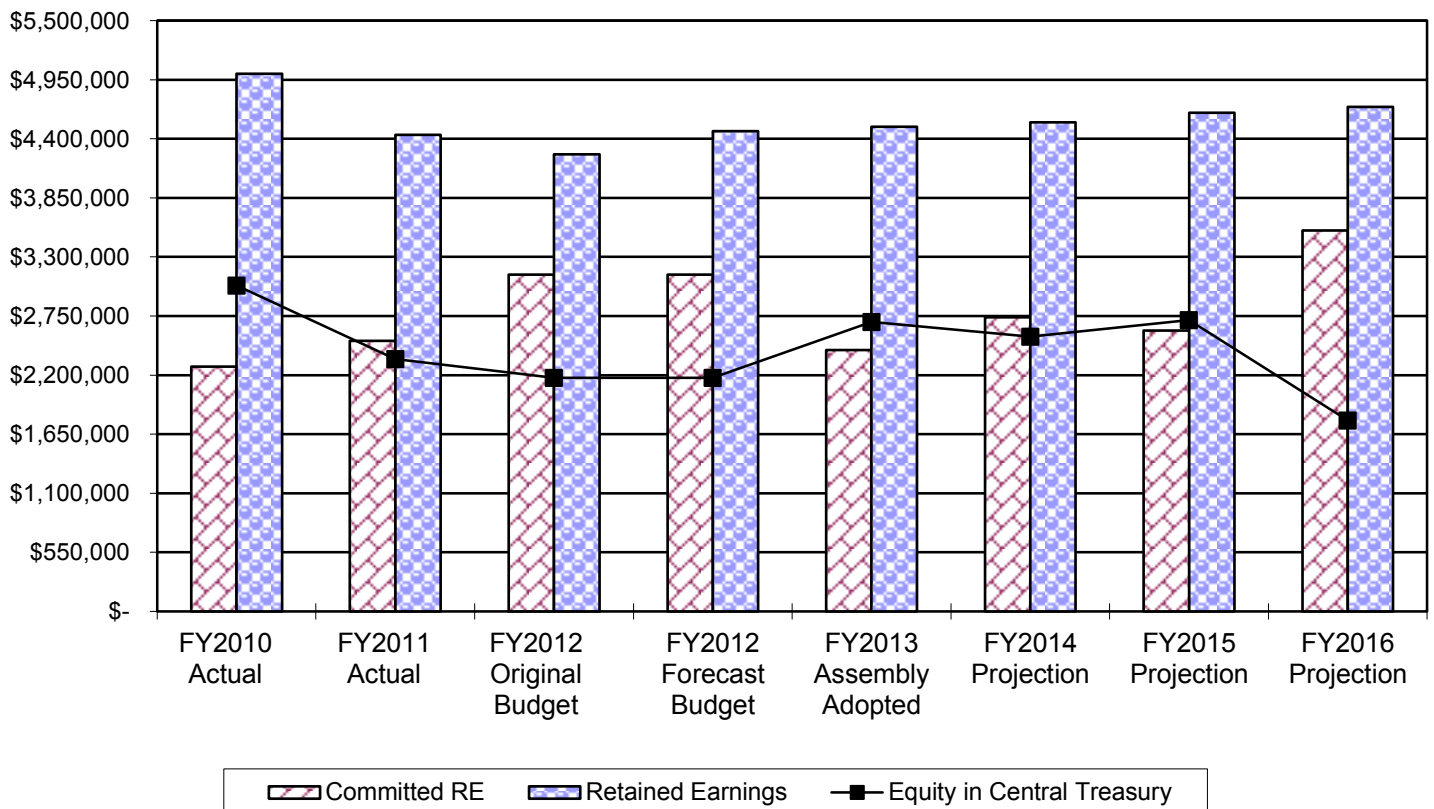
VEHICLE & EQUIPMENT PURCHASES



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.

FY2012 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2013 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	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Projected
Vehicle purchases	9 / \$243,667	9 / \$278,995	11 / \$376,000	4 / \$100,000
Equipment purchases	6 / \$62,709	4 / \$151,710	1 / \$15,000	19 / \$120,871
Software purchases	-	-	1 / \$569,292	-

**Kenai Peninsula Borough
Budget Detail**

**Fund 705
Department 94910 - Non-Departmental**

	FY2010 Actual	FY2011 Actual	FY2012 Original Budget	FY2012 Forecast Budget	FY2013 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
Services							
43916 Equipment Depreciation	\$ 297,610	\$ 315,154	\$ 750,000	\$ 750,000	\$ 700,000	\$ (50,000)	-6.67%
Total: Services	297,610	315,154	750,000	750,000	700,000	(50,000)	-6.67%
Transfers							
50100 Tfr General Fund	-	1,000,000	-	-	-	-	-
Total: Transfers	-	1,000,000	-	-	-	-	-
Department Total	\$ 297,610	\$ 1,315,154	\$ 750,000	\$ 750,000	\$ 700,000	\$ (50,000)	-6.67%

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 FY2012 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Assessing	10	Field Tablets	\$2,200	\$22,000
General Services - Print Shop	1	Pitney Bowes Automatic Single Tabber	\$3,000	\$3,000
	1	Paper cutter large capacity	\$12,745	\$12,745
	1	Tabber	\$2,870	\$2,870
	1	Folder	\$5,017	\$5,017
	1	Coil ultimate puchers and spiral binds	\$1,799	\$1,799
	1	Paper drill - 3 hole	\$8,925	\$8,925
	1	Letter opener	\$2,515	\$2,515
	Information Systems	1	UPS cell/battery monitory	\$22,000
Maintenance	2	1-ton cut away cargo van	\$25,000	\$50,000
	1	1/2 ton 4x4 ext cab	\$25,000	\$25,000
	1	3/4 ton 4x4	\$25,000	\$25,000
Solid Waste - Central	1	Fork Lift	\$40,000	\$40,000
	<u>23</u>		Grand Total	<u>\$198,871</u>

Appendix

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**Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2012**

Classified

40 hour

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
G	15.6828	16.2730	16.8632	17.2005	17.5445	17.8954	18.2533	18.6184	18.9908	19.3706	19.7580	20.1532
H	16.7805	17.4121	18.0436	18.4045	18.7726	19.1481	19.5311	19.9217	20.3201	20.7265	21.1410	21.5638
I	17.9552	18.6310	19.3067	19.6928	20.0867	20.4884	20.8982	21.3162	21.7425	22.1774	22.6209	23.0733
J	19.2121	19.9352	20.6582	21.0714	21.4928	21.9227	22.3612	22.8084	23.2646	23.7299	24.2045	24.6886
K	20.5570	21.3306	22.1043	22.5464	22.9973	23.4572	23.9263	24.4048	24.8929	25.3908	25.8986	26.4166
L	21.9960	22.8238	23.6516	24.1246	24.6071	25.0992	25.6012	26.1132	26.6355	27.1682	27.7116	28.2658
M	23.5357	24.4214	25.3072	25.8133	26.3296	26.8562	27.3933	27.9412	28.5000	29.0700	29.6514	30.2444
N	25.1832	26.1309	27.0787	27.6203	28.1727	28.7362	29.3109	29.8971	30.4950	31.1049	31.7270	32.3615
O	26.9460	27.9601	28.9742	29.5537	30.1448	30.7477	31.3627	31.9900	32.6298	33.2824	33.9480	34.6270
P	28.8322	29.9173	31.0024	31.6224	32.2548	32.8999	33.5579	34.2291	34.9137	35.6120	36.3242	37.0507
Q	30.8505	32.0116	33.1726	33.8361	34.5128	35.2031	35.9072	36.6253	37.3578	38.1050	38.8671	39.6444
R	33.0101	34.2524	35.4947	36.2046	36.9287	37.6673	38.4206	39.1890	39.9728	40.7723	41.5877	42.4195

56 hour

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
K	14.4388	14.9822	15.5256	15.8361	16.1528	16.4759	16.8054	17.1415	17.4843	17.8340	18.1907	18.5545
L	15.4495	16.0310	16.6124	16.9446	17.2835	17.6292	17.9818	18.3414	18.7082	19.0824	19.4640	19.8533
M	16.5310	17.1532	17.7753	18.1308	18.4934	18.8633	19.2406	19.6254	20.0179	20.4183	20.8267	21.2432
N	17.6882	18.3539	19.0196	19.4000	19.7880	20.1838	20.5875	20.9993	21.4193	21.8477	22.2847	22.7304
O	18.9264	19.6387	20.3510	20.7580	21.1732	21.5967	22.0286	22.4692	22.9186	23.3770	23.8445	24.3214
P	20.2513	21.0135	21.7756	22.2111	22.6553	23.1084	23.5706	24.0420	24.5228	25.0133	25.5136	26.0239
Q	21.6689	22.4844	23.2999	23.7659	24.2412	24.7260	25.2205	25.7249	26.2394	26.7642	27.2995	27.8455
R	23.1857	24.0583	24.9309	25.4295	25.9381	26.4569	26.9860	27.5257	28.0762	28.6377	29.2105	29.7947

Management

<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

	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	Change between FY2004 & FY2013
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	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>0.00</u>
Mayor											
Administration	4.00	4.00	4.00	6.00	6.00	6.00	6.00	5.00	4.00	5.00	1.00
Community and Economic	3.00	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	4.00	0.00
Total	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>9.00</u>	<u>8.00</u>	<u>9.00</u>	<u>-2.00</u>
Office of Emergency Mgmt	2.67	2.67	2.67	2.80	3.30	3.30	4.30	4.30	3.75	3.75	1.08
General Services											
Administration/Human Resources	3.50	3.50	3.50	3.50	3.70	4.00	4.50	4.50	4.50	4.50	1.00
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	0.00
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	<u>6.60</u>	<u>6.60</u>	<u>6.60</u>	<u>6.60</u>	<u>6.80</u>	<u>7.10</u>	<u>7.60</u>	<u>7.60</u>	<u>7.60</u>	<u>7.60</u>	<u>1.00</u>
MIS	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00
Legal	6.00	6.00	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	8.00	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	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>22.00</u>	<u>22.00</u>	<u>-1.00</u>
Assessing											
Administration	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.00	10.00	10.00	2.00
Appraisal	13.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	-1.00
Department Total	<u>21.00</u>	<u>21.00</u>	<u>21.00</u>	<u>21.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>1.00</u>
Resource Planning											
Administration	9.50	8.50	8.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-0.50
GIS	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-1.00
Department Total	<u>14.50</u>	<u>13.50</u>	<u>13.50</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>-1.50</u>
River Center	4.50	4.50	4.00	4.50	4.50	5.00	6.00	6.00	6.00	6.00	1.50
Capital Projects	9.00	8.00	8.00	8.00	8.00	9.00	8.50	6.50	6.00	7.00	-2.00
Total General Government	<u>114.77</u>	<u>112.77</u>	<u>111.27</u>	<u>110.40</u>	<u>112.10</u>	<u>113.90</u>	<u>115.90</u>	<u>112.90</u>	<u>109.85</u>	<u>111.85</u>	<u>-2.92</u>

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years

	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	Change between FY2004 & FY2013
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	46.00	44.00	43.00	44.00	45.00	45.00	45.00	44.00	45.00	-1.00
Department Total	<u>47.30</u>	<u>47.30</u>	<u>45.30</u>	<u>44.30</u>	<u>45.30</u>	<u>46.30</u>	<u>46.30</u>	<u>46.30</u>	<u>45.30</u>	<u>46.30</u>	<u>-1.00</u>
Nikiski Fire Service Area	24.00	24.00	23.00	23.00	23.00	21.00	21.00	21.00	20.00	20.00	-4.00
Bear Creek Fire Service Area	0.40	0.40	0.40	0.40	0.40	0.75	0.75	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	1.00	2.50	2.50	1.50
Central Emergency Service Area	27.00	27.00	28.00	30.50	33.50	33.50	37.50	37.50	38.50	42.00	15.00
Kachemak Emergency Service Area	-	-	-	-	0.75	1.00	2.00	3.00	3.50	3.50	3.50
911 Communication	6.33	6.33	7.33	7.20	8.70	8.70	10.70	10.70	11.25	11.25	4.92
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
North Peninsula Recreation Service Area	14.00	13.25	13.25	13.25	13.25	13.25	14.25	14.25	14.25	14.65	0.65
Roads Service Area	6.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	2.00
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	-	-	-	-	-	-1.00
Solid Waste											
Administration	3.75	3.75	3.25	3.25	4.25	4.75	5.00	5.00	5.00	5.00	1.25
Central Peninsula Landfill	0.80	11.30	11.80	11.80	11.80	12.00	12.00	12.00	11.00	12.00	11.20
Seward Landfill/Transfer Facility	0.20	0.20	0.20	0.20	0.20	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	0.00
Department Total	<u>8.75</u>	<u>19.25</u>	<u>19.25</u>	<u>19.25</u>	<u>20.25</u>	<u>20.75</u>	<u>21.00</u>	<u>21.00</u>	<u>20.00</u>	<u>21.00</u>	<u>12.25</u>
Insurance and Litigation	<u>4.60</u>	<u>4.60</u>	<u>4.60</u>	<u>4.60</u>	<u>4.60</u>	<u>3.50</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>-0.60</u>
Total Other Funds	<u>145.38</u>	<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>35.07</u>
Total - All Funds	<u>260.15</u>	<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>32.15</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.
- 42110 Office Supplies:** Calendars, pens, pencils, tape, staples, adding machine tape, typewriter supplies, ink cartridges and business cards, etc.
- 42120 Computer Software:** Software purchased separately from computer hardware.
- 42210 Operating Supplies:** All operating type supplies, such as chemicals and laboratory supplies, cleaning and sanitation supplies, household and institutional supplies.
- 42220 Medical Supplies:** All supplies purchased for the administering of medical attention by EMS personnel.
- 42221 Para Rescue Supplies:** Supplies utilized in the performance of para rescue.
- 42222 Fire Prevention Supplies:** Supplies purchased to promote safety from and prevention of fires.
- 42223 Fire Fighting Supplies:** Supplies utilized in the process of extinguishing fires.

- 42230 Fuel, Oils, & Lubricants:** Gasoline and oil used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing purchases and uniform allowances.
- 42263 Training Supplies:** Video tapes, fluids, manikins, & slides/photos.
- 42310 Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies, etc.
- 42360 Motor Vehicle Supplies:** Parts and other supplies used to maintain vehicles.
- 42410 Small Tools & Equipment:** Small tools and equipment with a useful life of 2 years and a cost of less than \$1,000.00.
- 42424 Safety Supplies:** Safety supplies of all types such as protective helmets, gloves, vests, glasses and hearing protection.
- 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.
- 43013 Radio Broadcasts:** Cost for broadcasting Assembly meetings.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations.
- 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.
- 43020 Sign Installation:** Charges for the services of installing signs.
- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions.
- 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.

CHART OF ACCOUNTS

- 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.
- 43110 Communications:** Telephone and long distance phone charges.
- 43140 Postage:** Stamps, certified mail, registered letters.
- 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.
- 43250 Freight and Express:** Cost to deliver purchases.
- 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; charges on copy machines.
- 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, water, sewer, gas, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43731 Heavy Equipment Maintenance:** Repair and maintenance of heavy equipment.
- 43732 Baler Equipment Maintenance:** Repair and maintenance of baler equipment at a baling facility.
- 43750 Vehicle Maintenance:** Maintenance contracts and repair bill on vehicles.
- 43764 Snow Removal:** Cost of snow removal.
- 43765 Policing Sites:** Services related to providing security and surveillance and solid waste transfer facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, 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; 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.

CHART OF ACCOUNTS

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.

44020 Interest on Bonds: Interest payments on bonds.

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

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
ALPAR	Alaskans for Litter Prevention and Recycling
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CAFR	Comprehensive Annual Financial Report
CAN	Community Alert Network
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
CLIA	Clinical Laboratory Improvement Amendment
CPAP	Continuous Positive Airway Pressure
CPBF	Central Peninsula Baling Facility
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
HBF	Homer Baling Facility
HVAC	Heating, Ventilation and Air Conditioning
IIMC	International Institute of Municipal Clerks
ITD	Information Technology Department
KCHS	Kenai Central High School
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
KRC	Kenai River Center
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
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
UST	Underground Storage Tank

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 2011 median age is estimated at 40.9 years.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2010, when the Alaska per capita personal income was \$44,233 and the KPB per capita personal income was \$40,873, while the U.S. per capita personal income was \$39,937. The total income for the KPB was \$2,264,364,200.

Unemployment Rate

The KPB's annual average unemployment rate for 2011 is: average labor force 27,645; average number employed 25,071; the average number unemployed 2,574 for an unemployment rate of 9.3%. 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
2002	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
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

(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		Business-Type Activities (1)			Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property (Area Wide)	Area Wide	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				Central Emergency Services Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area
2002	\$ 13,409,000	\$ -	\$ -	\$ 1,525,056	\$ 14,934,056	0.99%	0.40%	\$ 257	\$ -	\$ -	\$ 49
2003	17,874,000	-	-	989,722	18,863,722	1.25%	0.47%	335	-	-	32
2004	28,734,000	-	58,275,000	511,562	87,520,562	5.76%	2.07%	555	-	824	1,508
2005	25,359,000	-	56,655,000	261,351	82,275,351	5.16%	1.93%	490	-	807	1,465
2006	21,874,000	2,500,000	54,645,000	-	79,019,000	4.79%	1.75%	426	127	777	1,406
2007	22,399,000	2,425,000	52,795,000	1,450,192	79,069,192	4.76%	1.62%	428	123	881	1,353
2008	20,174,000	2,345,000	65,200,000	1,109,570	88,828,570	4.96%	1.65%	381	115	1,982	1,290
2009	17,904,000	2,260,000	62,520,000	754,730	83,438,730	4.26%	1.40%	338	116	1,846	1,209
2010	20,364,000	2,170,000	59,755,000	385,079	82,674,079	3.85%	1.34%	380	111	1,746	1,153
2011	33,910,000	2,075,000	56,875,000	631,745	93,491,745	4.35%	1.46%	612	113	1,707	1,127

- Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.
- (1) 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.

Kenai Peninsula Borough
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Assessed Values			Tax Exempt Values (1)			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Total estimated actual value	Real	Oil & Gas	Personal Property	Real	Personal			
2002	\$4,122,939	\$ 3,027,956	\$ 606,604	\$ 285,766	\$ 161,085	\$ 41,528	\$ 3,717,713	7.00	94.83%
2003	4,479,083	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50	94.90%
2004	4,696,512	3,509,442	673,367	276,649	196,210	40,844	4,222,404	6.50	94.68%
2005	4,778,501	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50	94.31%
2006	5,205,600	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2007	5,625,084	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2008	6,174,044	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2009	6,811,919	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%
2010	7,102,223	5,686,365	703,063	249,034	434,556	29,205	6,174,701	4.50	93.01%
2011	7,347,517	5,891,410	714,357	259,709	451,127	30,914	6,383,435	4.50	92.98%

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) Tax exempt values represent only those exemptions provide 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	2011			2002		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Unocal	197,057,910	1	3.09%	\$ 370,567,520	1	9.97%
Conoco Phillips	175,579,250	2	2.75%	-		-
Marathon Oil	147,717,210	3	2.31%	52,099,580	6	1.40%
Tesoro Alaska	144,994,295	4	2.27%	88,959,728	4	-
ACS	86,106,708	5	1.35%	72,105,318	5	1.94%
XTO Energy Inc	52,092,610	6	0.82%	-		-
Kenai Kachemak Pipeline	43,099,610	7	0.68%	-		-
WAL-Mart Real Estate Business T	27,245,900	8	0.43%	-		-
BP Exploration	25,723,349	9	0.40%	-		-
Alaska Pipeline	20,054,433	10	0.31%	-		-
Kenai Fertilizer Company	-		-	178,700,000	2	-
Agrium, U.S.	-		-	22,941,626	8	0.62%
Phillips Petroleum Co.	-		-	145,815,517	3	3.92%
Cross Timbers Oil Co.	-		-	39,308,000	7	1.06%
Forest Oil Company	-		-	20,653,930	10	-
Cook Inlet Pipeline Co.	-		-	21,749,000	9	0.59%
Totals	\$ 919,671,275		14.41%	\$ 1,012,900,219		19.50%

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2011 and FY2002 respectively. \$ 6,383,435,000 \$ 3,717,713,000

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)
2002	52,245	\$ 1,508,201	\$ 28,868	36.4	9,799	7.90%	22,290
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	7.70%	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	9.90%	24,326
2011	55,400	2,148,001	38,773	39.4	9,148	10.00%	24,510

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
- * Current year data is unavailable as of the date of this report.

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	FY13 Adopted 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	FY13 Adopted 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	
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	
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	FY13 Adopted fee change
Purchasing		
Contract award appeal (refundable if appellant prevails)	\$300.00	
River Center *		
Floodplain permit (staff)	\$50.00	
Floodplain development permit (staff)	\$100.00	
Floodway development permit (staff)	\$300.00	
Floodplain variance (PC)	\$300.00	
Habitat protection permit (staff)	\$50.00	
Habitat protection prior existing permit (staff)	\$50.00	
Habitat protection limited commercial permit (PC)	\$300.00	
Habitat protection conditional use permit (PC)	\$300.00	
Habitat protection variance (PC)	\$300.00	
* 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	
Batteries, per pound	\$1.50	

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees

	Current fee	FY13 Adopted fee change
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	\$135.00	\$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	FY13 Adopted 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	\$50.00	\$100.00
Gym floor covering	\$50.00	\$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	\$7.00	\$5.00
Spinning class punch card (10 punches)	\$65.00	\$45.00
Spinning class punch card (5 punches)	\$32.50	\$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	\$125.00	\$200.00
Summer pass, eight weeks (two or more children)		\$175.00
Daily rate	\$12.00	\$16.00
Per Activity	\$3.00	\$4.00
Punch Card (day punches - good for 6 camp days)	\$50.00	\$75.00
Summer Leagues		
Flag football	\$25.00	\$30.00
Youth basketball	\$25.00	\$30.00
Interleague basketball	\$35.00	\$40.00
Women's basketball	\$35.00	\$40.00
Youth volleyball	\$25.00	\$30.00
Adult volleyball	\$35.00	\$40.00
Adult dodge ball	\$25.00	\$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	

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