

KENAI PENINSULA BOROUGH ALASKA



ASSEMBLY ADOPTED

**FY 2020
ANNUAL BUDGET
JULY 1, 2019 TO JUNE 30, 2020**

**CHARLIE PIERCE
BOROUGH MAYOR**

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2019

CHARLIE PIERCE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

BRANDI HARBAUGH
DIRECTOR OF FINANCE

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**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2020**

Table of Contents

INTRODUCTION

Table of Contents	3
Kenai Peninsula Borough Assembly	8
Transmittal Letter	9
User Guide.....	19
Structure.....	19
Powers/Areas of Responsibility.....	19
School District.....	20
Basis of Accounting & Budgeting	20
Budget Process.....	21
Budget Presentation.....	22
Powers of Kenai Peninsula Borough	23
Fund Structure.....	24
Financial Policies.....	25
FY 2020 Budget Calendar.....	28
Organizational Chart.....	29
Kenai Peninsula Borough Key Staff	30
Appropriating Ordinance	31
Distinguished Budget Presentation Award	35

OVERVIEW

Combined Revenues and Appropriations - All Fund Types.....	39
Summary of Major Funds and Non-Major Funds.....	40
Graph - Total Projected Government Revenue Sources	41
Graph - Total Government Estimated Expenditures by Object	42
Graph - Total Government Estimated Expenditures by Function.....	43
Major Revenue Sources	44
Total Taxable Valuation and Tax Rates	46
Property Tax Exemptions - Fiscal Year 2020 (2019 Tax Year).....	47
Overlapping Mill Rates.....	48
Mill Rate History	49
Interfund Transfers.....	50
Interdepartmental Charges	51

INDIVIDUAL FUND DETAIL

GENERAL FUND

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

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2020**

Table of Contents

Assembly:	
Administration	62
Assembly Clerk	64
Elections	66
Records Management	68
Assembly Department Totals.....	70
Mayor:	
Administration	72
Purchasing and Contracting.....	74
Emergency Management - Administration	78
Human Resources - Administration	82
Human Resources - Homer and Seward Annex	84
Human Resources - Printing/Mail.....	88
Human Resources - Custodial Maintenance.....	90
Human Resources Department Totals	92
Information Technology:	
Administration	94
Legal:	
Administration	98
Finance:	
Administration	102
Financial Services.....	104
Property Tax and Collections	108
Sales Tax.....	112
Finance Department Totals.....	116
Assessing:	
Administration	118
Appraisal	122
Assessing Department Totals	126
Resource Planning:	
Administration	128
Geographic Information Systems.....	132
River Center	136
Resource Planning Totals	140
Senior Citizens Grant Program.....	142
Business and Economic Development	144
Non-Departmental	146
Total General Fund	147

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2020**

Table of Contents

SPECIAL REVENUE FUNDS

Total Special Revenue Funds - Budget Projection	151
Mill Rate History	152
Graph - Where the Money Comes From & Appropriations by Function	153
Combined Revenues and Appropriations.....	154
Special Revenue Fund Totals - Expenditure Summary by Line Item	156

Emergency Services, Service Areas:

Nikiski Fire Service Area Fund	161
Bear Creek Fire Service Area Fund.....	169
Anchor Point Fire and Emergency Medical Service Area Fund.....	177
Central Emergency Service Area Fund	185
Central Peninsula Emergency Medical Service Area Fund	193
Kachemak Emergency Service Area Fund	197
Eastern Peninsula Highway Emergency Service Area Fund	205
Seward Bear Creek Flood Service Area Fund.....	213
911 Communications.....	220

Recreation:

North Peninsula Recreation Service Area Fund	229
Seldovia Recreational Service Area Fund.....	237

Road Service Areas:

Road Service Area Fund.....	245
Engineer's Estimate Fund	252
RIAD Match Fund	255

Education:

School Fund:	
Budget Projection - School Fund	261
Graph - School Fund Revenues and Expenditures	261
Mill Rate Equivalents for the Borough's Contribution to Education.....	263
Graph - Kenai Peninsula Borough's Contribution to Education.....	263
Custodial Maintenance.....	264
Maintenance Department	266
Non-Departmental.....	270
Expenditure Summary by Line Item - School Fund.....	271
Total School Fund.....	273
Postsecondary Education Fund.....	274

General Government:

Land Trust Fund	279
Nikiski Senior Service Area Fund.....	287

Solid Waste-

Solid Waste Fund.....	295
-----------------------	-----

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2020**

Table of Contents

Hospital Service Areas:

Central Kenai Peninsula Hospital Service Area Fund.....	317
South Kenai Peninsula Hospital Service Area Fund	323

DEBT SERVICE FUNDS

Budget Projection - Debt Service.....	333
Summary of Debt Service Requirements	334
Debt Service Funds Budget Detail	335
Summary of Outstanding Balance of General Obligation Bonds by Issuance Date.....	336

CAPITAL PROJECTS FUNDS

Capital Improvement Program.....	339
Expenditure Summary, Fiscal Years 2020 through 2024.....	340
Capital Improvements Program, Current Year Detail by Project	341

Capital Improvements Program by Function/Fund

General Government:

School Revenue Capital Projects.....	348
General Fund Capital Projects	349
Solid Waste Capital Projects.....	350
911 Communications Capital Projects.....	351

Service Areas:

Emergency Services:

Nikiski Fire Service Area Capital Projects	352
Bear Creek Fire Service Area Capital Projects.....	353
Anchor Point Fire & Emergency Medical Service Area Capital Projects	354
Central Emergency Services Capital Projects.....	355
Kachemak Emergency Service Area Capital Projects.....	356

Recreation-

North Peninsula Recreation Service Area Capital Projects.....	357
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Road-

Road Service Area Capital Projects.....	358
---	-----

Hospitals:

Central Kenai Peninsula Hospital Service Area Capital Projects.....	359
South Kenai Peninsula Hospital Service Area Capital Projects	360

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2020**

Table of Contents

Capital Improvement Project Detail:

KPB School Capital Projects.....	361
General Government Capital Projects	374
Solid Waste Capital Projects.....	376
Nikiski Fire Service Area Capital Projects	379
Bear Creek Fire Service Area Capital Projects.....	382
Anchor Point Fire & Emergency Medical Service Area Capital Projects	383
CES Capital Projects.....	384
Kachemak Emergency Service Area Capital Projects.....	386
North Peninsula Recreation Service Area Capital Projects.....	387
Road Service Area Capital Projects.....	391

INTERNAL SERVICE FUNDS

Combined Revenues and Expenses - Internal Service Funds.....	395
Insurance and Litigation Fund.....	396
Health Insurance Reserve Fund	408
Equipment Replacement Fund.....	412

APPENDIX

Salary Schedule	419
Full-Time Equivalent Borough Government Employee by Function	420
Schedule of Rates, Charges and Fees.....	422
Chart of Accounts.....	430
Glossary of Key Terms	434
Acronyms.....	439
Tax Exemptions	440
Miscellaneous Demographics.....	442
Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years.....	443
Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years.....	444
Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal	445
Principal Property Taxpayers Year Ended June 30, 2018	446
Demographic and Economic Statistics Last Ten Fiscal Years	447

THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Brent Hibbert	1 – Kalifornsky	2021
Hal Smalley	2 – Kenai	2020
Wayne Ogle	3 – Nikiski	2019
Dale Bagley	4 – Soldotna	2019
Norm Blakeley	5 – Sterling/Funny River	2020
Kenn Carpenter	6 – East Peninsula	2021
Paul Fischer	7 – Central	2019
Kelly Cooper	8 – Homer	2020
Willy Dunne	9 – South Peninsula	2021

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



Office of the Borough Mayor

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

Charlie Pierce
Borough Mayor

DATE: June 4, 2019

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

We are pleased to present the Kenai Peninsula Borough Budget for Fiscal Year 2020 (FY2020). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2020 as well as projections for the Borough's operational funds through Fiscal Year 2023 and capital plans through Fiscal Year 2024.

Key Budget Principles

The FY2020 budget is based on policies developed to maintain the stewardship of public funds and reflects the Borough's commitment to prudent financial planning. The principles that guided development of the budget are:

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

Goals & Objectives

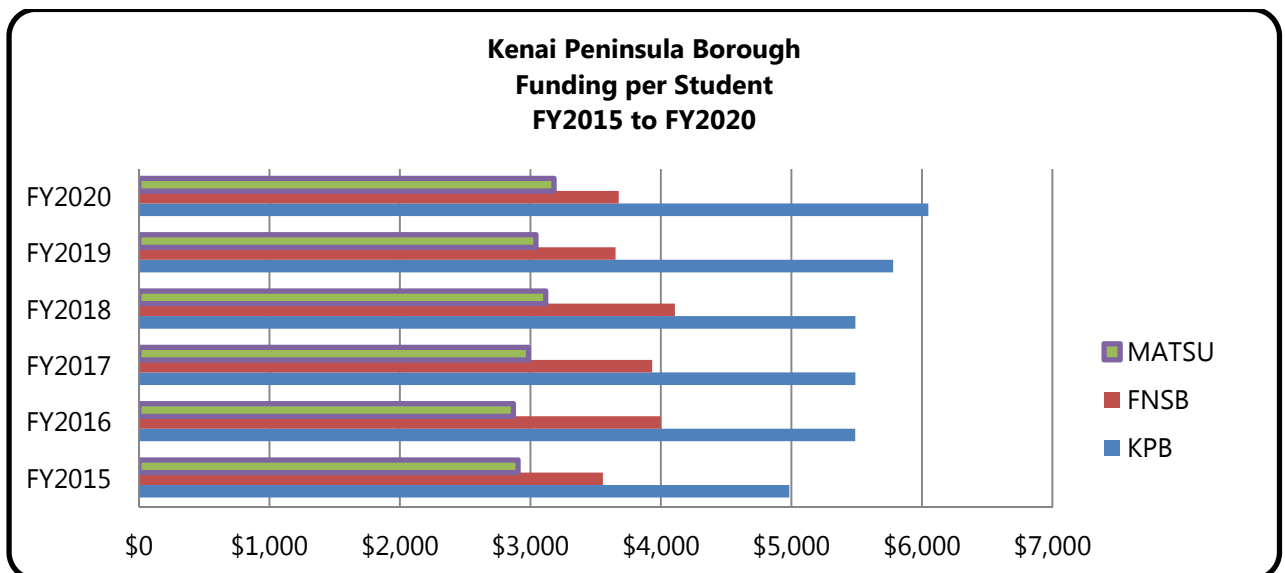
The Borough's major budgetary goals for FY2020 include:

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

Major budget issues/highlights

- The most significant factor in the development of the Borough's FY2020 proposed budget was the Governor's proposed FY2020 State budget. The Borough proposed budget reflects Dunleavy's proposed elimination of the FY2020 State Aid for School Construction which reimburses the Borough 70% of the debt service on voter approved school bonds. This reduction is \$2,654,392 and the Borough proposed budget utilizes fund balance to fund this reduction. The Borough proposed budget also reflects a reduction in anticipated fish tax receipts of \$750,000 from the State of Alaska, as this program is also facing elimination based on the Governor's proposed State budget.
- Operational funding for the School District. The largest component of the budget is the contribution the Borough makes to fund the Kenai Peninsula Borough School District. The Borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The **required minimum local contribution** is estimated to be **\$27,492,488** and the maximum amount is **\$52,537,091**. The amount the Borough has appropriated for FY2020 is **\$52,512,091**, or 99.9% of the maximum allowed by statute.

The projected number of students for FY2020 is 8,681 and the Borough's funding per student is approximately **\$6,049**. For comparative purposes for FY2020, the Fairbanks North Star Borough's estimated contribution per student is \$3,677 and the Mat-Su Borough's estimated contribution per student is \$3,181.



Total funds provided for school purposes are \$58,555,977; the Borough portion is \$58,555,977 and the State of Alaska is forecasted to provide \$0.00 for debt reimbursement. Funding provided by the Borough, net of the State's contribution for debt service, for school purposes is equivalent to 6.79 mills. Sales tax revenue is expected to cover \$32,272,462; the balance of funding of \$26,283,515 (equivalent to 3.09 mills) comes from property taxes, federal revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 68% of the Borough's General Fund budget.

- Quality public services require adequate facilities that are suitable for their use. The proposed budget includes a continued effort to address the Borough's major maintenance and capital facility needs. The proposed FY2020 budget provides a \$250,000 transfer to the general government capital project fund and an additional \$1 million to the school facilities capital project fund bringing the capital transfer for

school facilities to \$2,250,000 to address the Borough facilities' (including school district buildings, all of which the Borough owns) major maintenance and capital replacement needs.

- Funding for the Borough's solid waste program. A majority of the FY2020 increase is related to the closure and post-closure requirements of the solid waste facilities and an increase to the contribution to capital projects. The General Fund contribution for FY2020 is budgeted at \$7,797,970, an increase of \$491,469 from FY2019. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 9.13% of total General Fund expenditures. The equivalent of .93 mills of the Borough's General Fund mill rate of 4.70 mills goes to support the Borough's solid waste program.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The FY2020 budget includes funding for the RSA Capital Project Fund of \$2,000,000. In FY2020, the Roads Service Area Capital Project Fund will appropriate local funds, as we anticipate all of the grant funds received from the State of Alaska are expected to be fully expended in FY2019.
- Positions that were added or deleted when compared to last year's budget are as follows. In the General Fund, deletions include .5 FTE in the Print Shop. The Road Service Area increased the Director's position back to FT with a .6 FTE increase and decreased 1.5 FTE. Maintenance is reinstating the Director's position back to FT with a .4 FTE increase and decreased 1.5 FTE. During the past 10 fiscal years, the General Fund has had a net decrease of 7.35 FTE's, while Service Areas and Special Revenue Funds have increased 10.45 FTE's.

Financial Condition Summary

In the October 2013 Borough elections, Borough voters approved increasing the residential exemption on real property from \$20,000 to \$50,000, effective January 1, 2014, impacting FY2015 and future years. This reduced taxable assessed values by approximately \$290,000,000. Based upon the mill rates in effect for FY2020, the fiscal impact to Borough's revenues is a reduction of approximately \$2.5 million; the general fund impact is approximately \$1.3 million.

For FY2020, real and personal taxable assessed values increased 2.9%, compared to FY2019 which decreased .08% when compared to FY2018. Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the Borough's economy, although the players are changing. Large national and multi-national companies have been replaced by independents. A tax credit program from the State of Alaska helped fuel a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, a jack up rig being used in Cook Inlet, along with increased exploration in other areas of the Borough, resulting in an increase in assessed value for oil and gas properties. During 2016, large investments by Blue Crest and Furie resulted in an increase in oil and gas properties for FY2017 and FY2018. Assessed values for oil and gas properties have increased from \$699 million for 2012, to 1.56 billion in 2020. Given current market conditions, the out year projection forecasts a slight decrease in assessed oil and gas values. The State of Alaska legislature in 2017 reduced the tax credit program that will impact the oil and gas companies doing business in the Borough.

Increased oil and gas exploration has also had an impact on the Borough's unemployment rate.

Unemployment			Unemployment		
Year	Rate	Increase (Decrease)	Year	Rate	Increase (Decrease)
2011	9.50	-	2015	7.80	(0.10)
2012	8.60	(0.90)	2016	8.50	0.70
2013	8.00	(0.60)	2017	8.30	(0.20)
2014	7.90	(0.10)	2018	7.70	(0.60)

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

Sales tax revenue for FY2019 are expected to come in approximately \$1.1 million more than originally budgeted due to an increase in local retail sales.

During FY2016, the Borough increased funding to the Kenai Peninsula Borough School District by \$4,238,432, the equivalent of .5 mills. During FY2017 funding remained flat at \$48,238,432 and in FY2018 and FY2019 the Borough funding increased to \$49,738,432. For FY2020 the funding to the Kenai Peninsula Borough School District increased to \$52,512,091.

Financial Plans

General Fund

Revenues and other financing sources of \$79,717,971 support the FY2020 general fund budget. This total consists of \$41,307,893 in property tax revenue, \$32,272,462 in sales tax revenue, \$1,035,672 in state revenue, \$3,740,000 in federal revenue, and \$1,361,944 in other revenues and financing sources. Expenditures exceed projected revenues by \$5,719,328; net of a projected lapse, the projected change in fund balance is a decrease of \$4,771,503.

Overall expenditures increased \$4,733,430 when compared to the original FY2019 approved budget. Factors impacting the budget for FY2020 are as follows:

- The total amount appropriated for school purposes is \$58,555,977, a \$3.4 million increase when compared to FY2019. Local educational funding for FY2020 includes \$52,512,091 for school district operations, \$3,793,886 for school related debt service, and \$2,250,000 for capital projects. It should be noted that the Borough expects to receive \$0.00 from the State of Alaska under the school debt reimbursement program, which increases the Borough's expense by \$2.6 million.
- Increase in personnel cost of \$62,781; which includes the reduction of ½ time position at the Homer Annex, Human Resources Department offset by the Collective Bargaining Agreement increase for FY20. The Homer Annex leased space was closed and the services are now housed at the Homer Maintenance Facility, for better utilization of available space and reduced overhead costs.
- Supplies are down by approximately 2.6% as departments are trying to do more with less.
- Services are down by approximately .02%; which includes reductions in transportation and subsistence due to restricted out of state travel and training as well as postage, advertising, printing and economic development.
- The General Fund's contribution to the Solid Waste department increased \$491,469, most of which is related closure and post-closure requirements of the solid waste facilities and increased to the provide future capital project funding.

The FY2020 general fund tax rate remained at 4.70 mills. Sales tax revenue for FY2020 is expected to have a slight increase from the revised FY2019 estimate. Sales tax revenue generates the equivalent of 3.8 mills in property tax revenue. A voter initiative exempting non-prepared foods during the months of September through May went into effect January 1, 2009. The impact to sales tax revenue in FY2015 was approximately \$3,500,000; the revenue loss equivalent of a reduction in the mill rate of .41 mills. A similar impact is forecasted for FY2020. State revenues include \$830,672 for revenue sharing, a reduction of \$202,032 from FY2019, \$0.00 for school debt reimbursement,

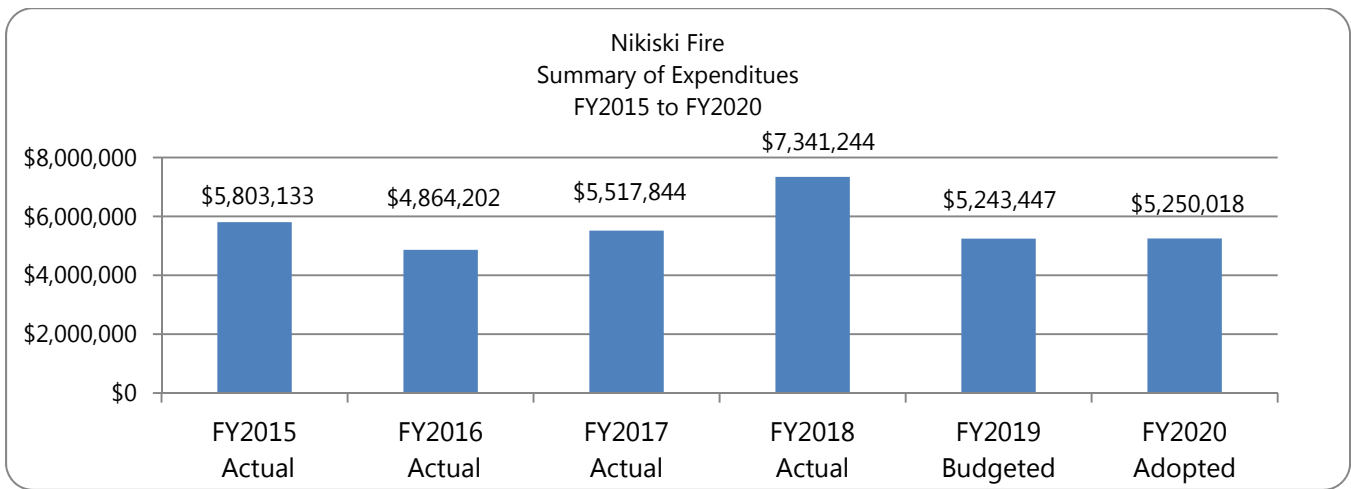
\$0.00 for fish tax, \$50,000 for facility rental and \$155,000 from co-op distributions. Federal revenues consist of \$3,600,000 for PILT receipts and a civil defense grant of \$140,000.

Service Areas and Special Revenue Funds

As a whole, the FY2020 service area budgets are comparable to FY2019. Selected individual funds are as follows:

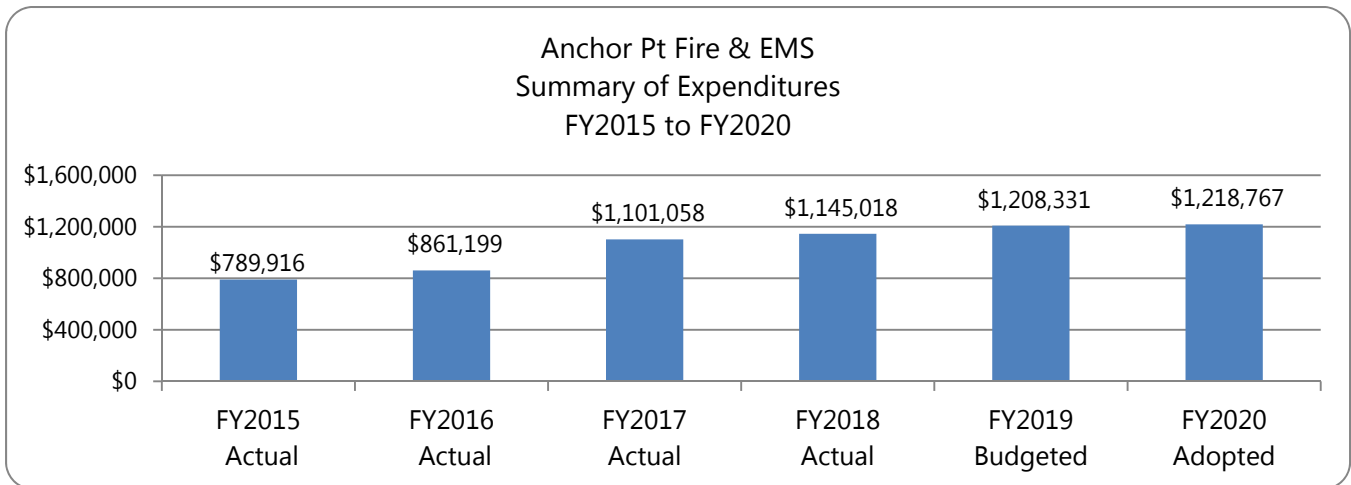
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$6,571 or 0.13% when compared to the prior year. The increase in expenditures is primarily related to one-time operational items for a new station approved in FY19 and additional personnel costs anticipated for the operations of the new fire station, to be built in FY19-20. With increased assessed values, the Service Area has increased their FTE's by 1.75 positions since FY2014. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 122% since FY2012. This increase in assessed values also allowed the Service Area to decrease their mill rate from 3.00 mills in FY2013 to 2.90 mills FY2014, then to 2.8 in FY2015, then to 2.70 in FY2018.



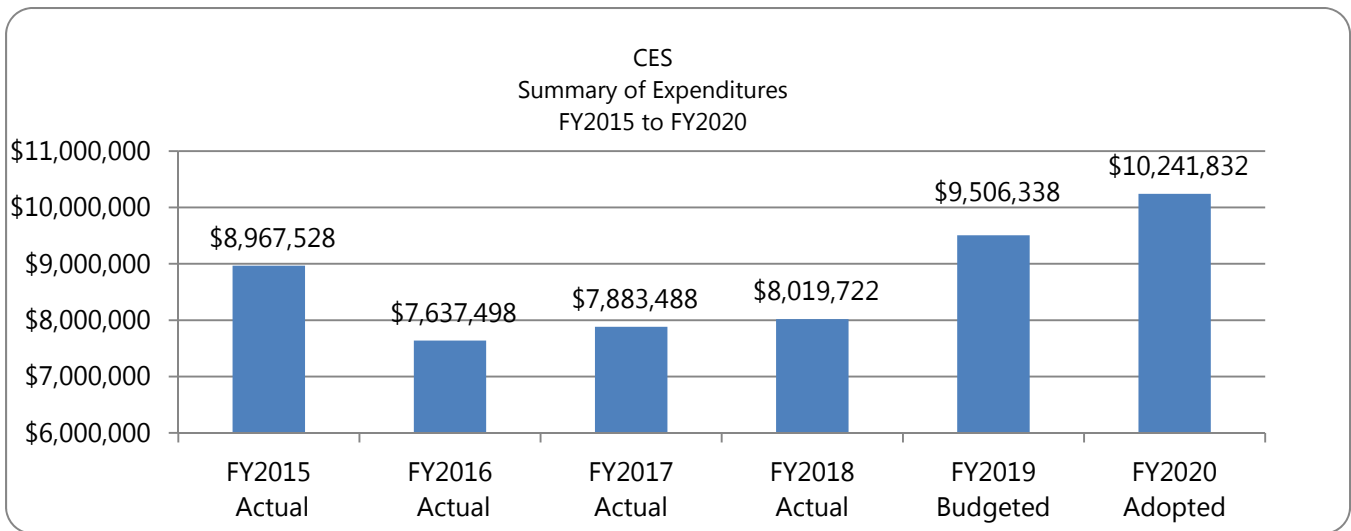
Anchor Point Fire and Emergency Medical Service Area

The Anchor Point Fire and Emergency Medical Service Area (Anchor Pt) expenditure budget is up \$10,436 or 0.86% when compared to FY2019 due to slight increases to contractual obligations and a 25% increase to the transfer to the capital project fund in order to fund future capital requirements.



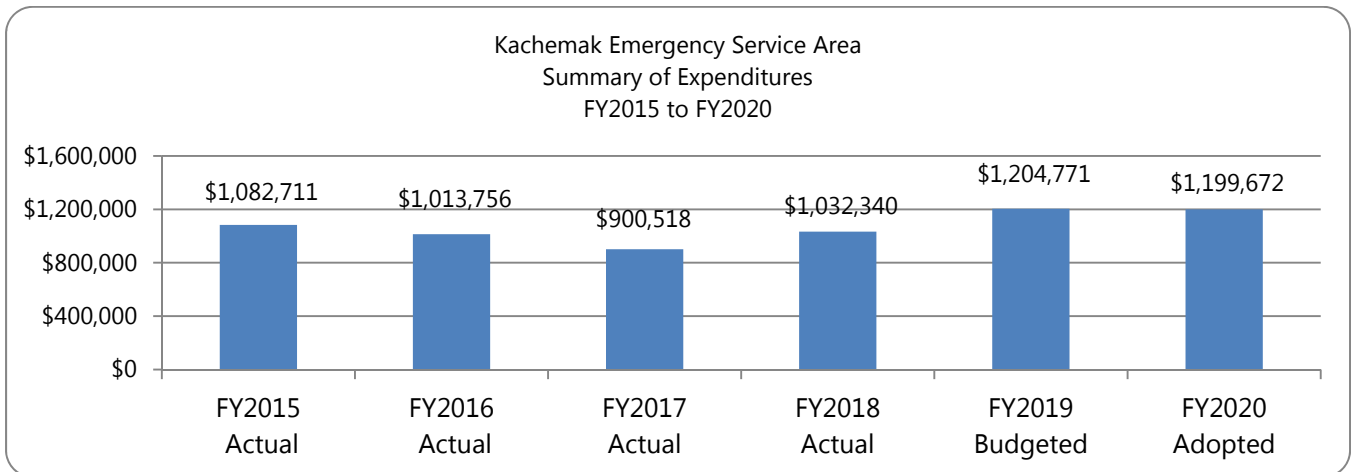
Central Emergency Services

The Central Emergency Service Area (CES) expenditure budget is up \$735,494 or 7.74% when compared to FY2019 due to a one-time increase in the transfer to the capital project fund in order to fund the purchase of land, identified as the site for the new fire station, replacing the current station originally built in 1957. In FY2015, CES saw a decrease in revenue of \$350,000 due a voter approved increase in the property tax exemption. For FY2016, CES made a number of changes to their budget to address these revenue reductions, including a reduction in staffing. In FY2016, CES voter approved the issuance of debt for the purchase of fire apparatus. The FY2017 budget had a mill rate increase of .07 mills to provide the funding necessary for the new debt. In FY2018, due to an increase in assessed values, the mill rate was reduced .12 mills. In an effort to improve public safety and properly staff all stations of the Central Emergency Service Area, 3 engineer-EMT/Paramedics were added in FY2019 with a mill rate increase of .25 mills in order to provide sustainable funding for the positions.



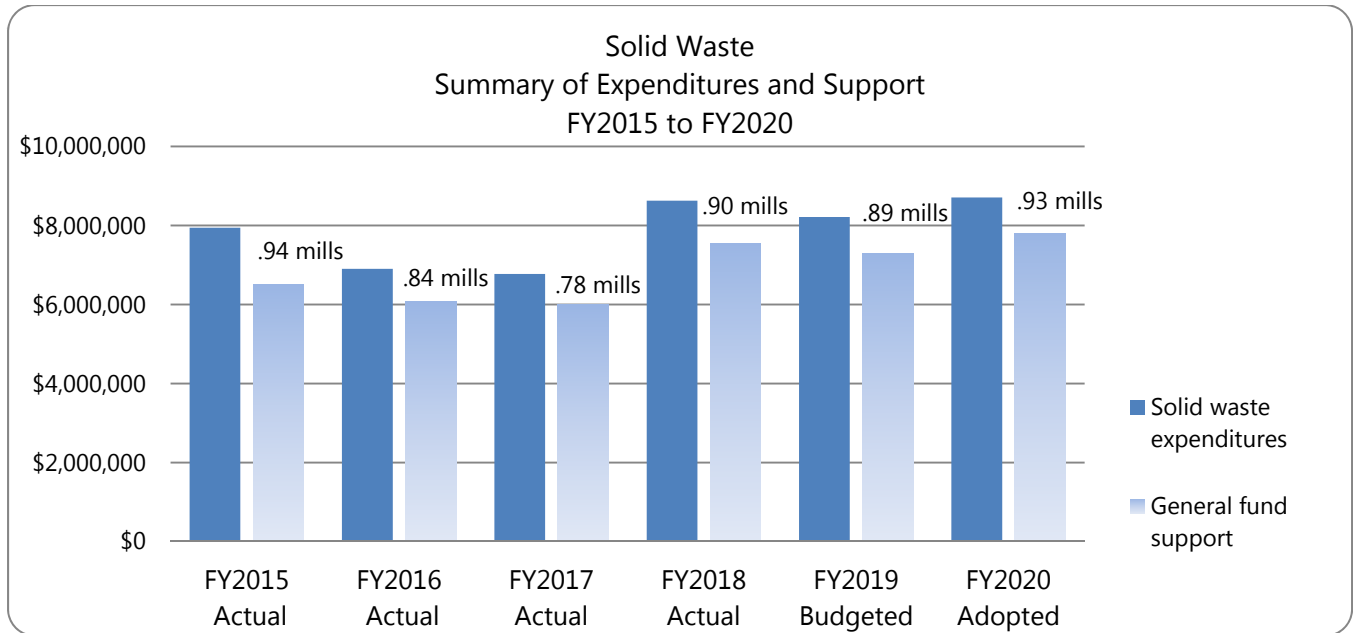
Kachemak Emergency Service Area

The Kachemak Emergency Service Area expenditure budget is down \$5,099 or 0.42% when compared to FY2019 primarily due to the FY2019 accelerated payoff of the interfund loan between the General Fund and Kachemak Emergency Service Area for the purchase of a Quint apparatus in FY2015.



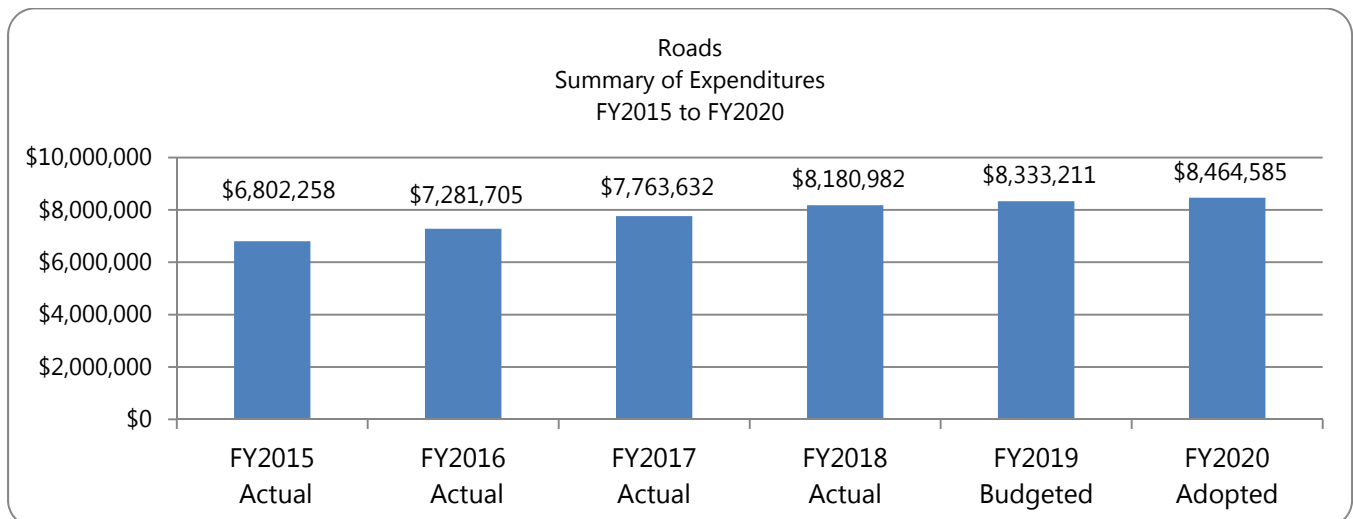
Solid Waste

The Solid Waste expenditure budget is up \$496,696 when compared to FY2019 primarily due to an increase in the transfer to the capital projects fund to provide for future capital requirements, an increase to the annual closure and post-closure regulated requirements, and cyclical increased in the payment schedules for replacement of large capital equipment at the solid waste facilities. The Borough's General Fund continues to provide the majority of the funding necessary to operate the landfill. For FY2020, this amount is \$7,797,970 or approximately 89% of the revenue necessary to fund the solid waste program; this is equal to .93 mills or 9.13% of the General Fund budget.



Road Service Area

The Road Service Area expenditure budget is up \$131,374 or 1.58% when compared to FY2019 primarily due to an increased transfer of \$2 million to the capital project fund to support future capital requirements. The increased capital transfer was anticipated and has been consistently growing for the last several years in an effort to prepare for anticipated decreases in state grant funding that had previously supported the Road Service Area capital projects. In FY2020, the Roads Service Area Capital Project Fund will appropriate local funds, as we anticipate all of the grant funds received from the State of Alaska are expected to be fully expended in FY2019 and we do not anticipate the receipt of new grants for this purpose.



Capital Projects

The FY2020 Capital Budget includes \$2,250,000 for school district major maintenance projects, an increase of \$1,000,000 when compared to FY2019. Many of the Borough's schools are more than 25 years old and are in need of increased maintenance to maintain their useful life.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$350,000 at Nikiski Fire Service Area for an approved major medical devices and equipment storage, \$60,000 at Anchor Point Fire and Emergency for a commend vehicle, \$10,820 at Bear Creek Fire to purchase turnout gear, \$1,150,000 at Central Emergency Services for new station land acquisition and an ambulance, \$957,000 at North Peninsula Recreation Service Area for equipment, furniture and a boiler and HVAC replacement, and \$3,002,714 at South Peninsula Hospital for medical equipment.

Tax Rates

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. Per the Code, the maximum is increased for the tax equivalent of the local payments for voter approved debt, or to meet an emergency threatening the public peace, health, or safety. The maximum mill rate that could be levied for FY2020 is 8.597 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund property tax rate for FY2020 remained at 4.70 mills. With; service area tax rates are staying at their FY2019 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2020 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 FY2019 budget.

Revenues:	FY2019 Original Revenues	FY2020 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 71,930,134	73,956,387	\$2,026,253
Sales Tax	30,578,706	32,272,462	1,693,756
Intergovernmental:			
Federal	3,013,743	4,000,340	986,597
State	4,440,064	1,035,672	(3,404,392)
Other Revenue	27,991,064	29,903,412	1,912,348
Fund Balance Appropriated, net	2,982,421	8,771,039	5,788,618
	<u>\$140,936,132</u>	<u>\$149,939,312</u>	<u>\$9,003,180</u>

Property and sales tax revenues are up by a combined 3.6% and represents approximately 75.25% of total revenues (not including fund balance), this compares to 74% for FY2019 and 72.7% for FY2018. Other information is as follows:

- Property taxes are projected to increase approximately \$2,026,253 due to slight increases in both real and oil and gas assessed values increased during the year. Since 2015, oil and gas assessed property has increased 37%. With lower oil prices being forecast for the next few years, the Borough does not expect this trend to continue.

- Sales tax revenue is expected to increase 5.5% from the prior year original budget. Sales tax revenue continues to be impacted by the voter approved initiative that exempted non-prepared food from sales tax during the period September through May of each year. The annual impact is approximately \$3,500,000, equivalent to .42 mills. This has impacted the mill rate. School funding has increased approximately \$7.5 million since FY2015, while sales tax revenue has only grown \$2.1 million since FY2015. With sales tax growing at a slower rate than Local School funding, property taxes have picked up a greater share of funding for schools.
- State revenues are expected to decrease \$3.3 million or 77% from the prior year due to anticipated decreases in school debt reimbursement and fish tax.
- The use of fund balance as a revenue source increased for the General Fund primarily due to increased school funding. Increased use of fund balance for the Service Area's was primarily due to the Roads Service Area local capital appropriation.

The following schedule presents a summary of the General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds appropriations for FY2020. Please note that the FY2019 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:	FY2019 Original Appropriation	FY2020 Adopted	Increase (Decrease)
General Government	\$ 18,771,613	\$ 19,464,483	\$ 692,870
Solid Waste	8,162,205	9,129,426	967,221
Public Safety	23,878,529	21,094,659	(2,783,870)
Recreation	2,418,903	3,006,681	587,778
Education	55,884,422	59,663,503	3,779,081
Road Maintenance	6,355,211	8,922,760	2,537,549
Hospitals	13,076,978	15,225,257	2,148,279
Internal Service	12,358,271	13,432,543	1,074,272
	<u>\$ 140,936,132</u>	<u>\$ 149,939,312</u>	<u>\$ 9,003,180</u>

Total FY2020 appropriations are up 6.38% when compared to the FY2019 original budget. For comparative purposes, the FY2019 budget was up 3.33% when compared to the original FY2018 budget. The primary drivers of this change include:

- Solid waste operational costs have increased due to required closure and post-closure expenditures and an increase to the transfer to capital projects. Solid Waste capital costs have increased due to scheduled replacement of heavy equipment for the solid waste facilities.
- Public safety decreases are due to a \$3.2 million one-time large capital expenditures appropriated in FY19 for a new fire station.
- Education costs indicate an increase of approximately \$3.78 million. This increase is due to an increase to the local contribution of \$2,773,659 and increased capital contribution of \$1,000,000.
- Road Maintenance has increased due to an additional transfer to the capital project fund and a local capital appropriation for the first time in several years.
- Hospital expenditures have increased due to an increase to the proposed capital projects for South Peninsula Hospital.
- Internal Services have increased due to increased claim projections for both healthcare and property, liability and workers compensation.

The Future

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

- Delivery of Borough services at a standard of excellence.
- The highest level of local educational funding borough residents can reasonably afford and sustain.
- Providing consistent and reliable emergency services throughout the Borough.
- A high quality capital and operational maintenance program that ensures the continued use and economic value of borough assets.
- Support for the needs of borough service areas as communicated by service area residents and their elected service area boards.
- A budget that can be supported by the borough's current area-wide revenues.
- Maintenance of the borough's financial condition.

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2020 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Penny Pickarsky (who coordinated this year's budget process), and Finance Department Administrative Assistant Barbara Prestwick. All have put in long hours preparing this document.

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

Respectfully submitted,



Charlie Pierce
Borough Mayor



Brandi Harbaugh, CPA CPFO
Director of Finance

Kenai Peninsula Borough FY2020 Budget

User Guide



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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 25,600 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2018 was 58,471.

Structure

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

Powers/Areas of Responsibilities

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

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

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

School District

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

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the full and true assessed value of property. The State has also established a maximum contribution, which is equal to the minimum contribution plus 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY2020, the Borough's proposed contribution is \$52,512,091; the cap amount is \$52,537,091. The Borough's sales tax revenue is estimated to fund \$32,272,462 of that amount; the balance or \$20,239,629 will come from other sources including property taxes and interest earnings.

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

Total funding for borough schools for FY2020 is \$58,555,977; an amount equal to 68.53% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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

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

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

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2019-19, a copy of which is included on pages 31 - 34, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

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

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

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

Mill Levy

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY2020 is 8.60 mills. The mill rate proposed for FY2020 is 4.70 mills.

Amending the Budget

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

Budget Presentation and Fund Structure

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

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

Powers of the Kenai Peninsula Borough

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

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

Fund Structure

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

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

Financial Policies

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

Overall Goals

The overall financial goals underlying these policies are:

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

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

1. Operating Budget Policies

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

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

2. Debt Policies

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

3. Revenue Policies

- The Borough will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one-revenue source.
- The Borough will attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial, and industrial employment.
- The Borough will estimate its annual revenues by an objective, analytical process.
- The Borough, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service costs.
- The Borough will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.
- The Borough should routinely identify governmental aide funding possibilities. However, before applying for and accepting intergovernmental aide, the Borough will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aide without first reviewing the program and its merits as a budgetary increment.

4. Investment Policies

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

5. Accounting, Auditing and Reporting Policies

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

6. Capital Budget Policies

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

7. Fund Balance Policy

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

FY2020 Budget Calendar

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

- October 2018**
 15 Start budget document prep for new fiscal year.
 25 Send departments/service areas the forms to request staffing changes for the new fiscal year.

April 2019						
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 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- November 2018**
 08 Send notice of kickoff meeting.
 14-18 Schedule budget informational meetings with Service Area boards for January meeting.
 15-30 Meetings with Mayor and Finance staff to discuss budget process and budget guidelines
 15-30 Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.
 30 Due date for staffing change from departments/service areas.

May 2019						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- December 2018**
 11-30 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.

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

- January 2019**
 02-31 Internal budget development process begins.
 03-08 Begin scheduling budget review meetings with Mayor & administrators.
 04 Get preliminary assessed value estimates from Assessor.
 09 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.
 09 Send Mayor's budget guidelines memo and Finance's budget preparation information memo to all department heads and administrators.
 10-14 Send budget calendars, preliminary personnel budgets, and budget forms to all Departments and Service Areas.
 09-24 Finance Director/Controller/Planning Manager meet with Service Area Boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.
 18 Utility analysis prepared by Finance provided to departments and service areas.
 25 Provide preliminary insurance costs to departments and Service Areas.
 25 Equipment replacement payment information provided to departments.
 31 Department budgets submitted to Finance, including department function page (mission, program description, major long term issues and concerns, current year accomplishments, new initiatives, and performance measures) and inventory of rolling stock, travel requests, budget detail, and capital project requests.

June 2019						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

January 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- February 2019**
 01-14 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
 01-28 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.
 05-21 Begin department budget review meetings with Mayor & administrators.
 25 Service Area Board approved budget requests submitted to Finance.
 25 Request proposed fee changes from departments/service areas.

July 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2019						
S	M	T	W	T	F	S
				1	2	
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

- March 2019**
 01 Real Property assessment notices mailed.
 01-14 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.
 08-14 Service Area Budget review meetings with Mayor and administrators.
 11-18 Budget input in financial system by departments/service areas.
 15 Senior Citizens grant applications due.
 22 Obtain current projected revenue information from outside sources.

August 2019						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

March 2019						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

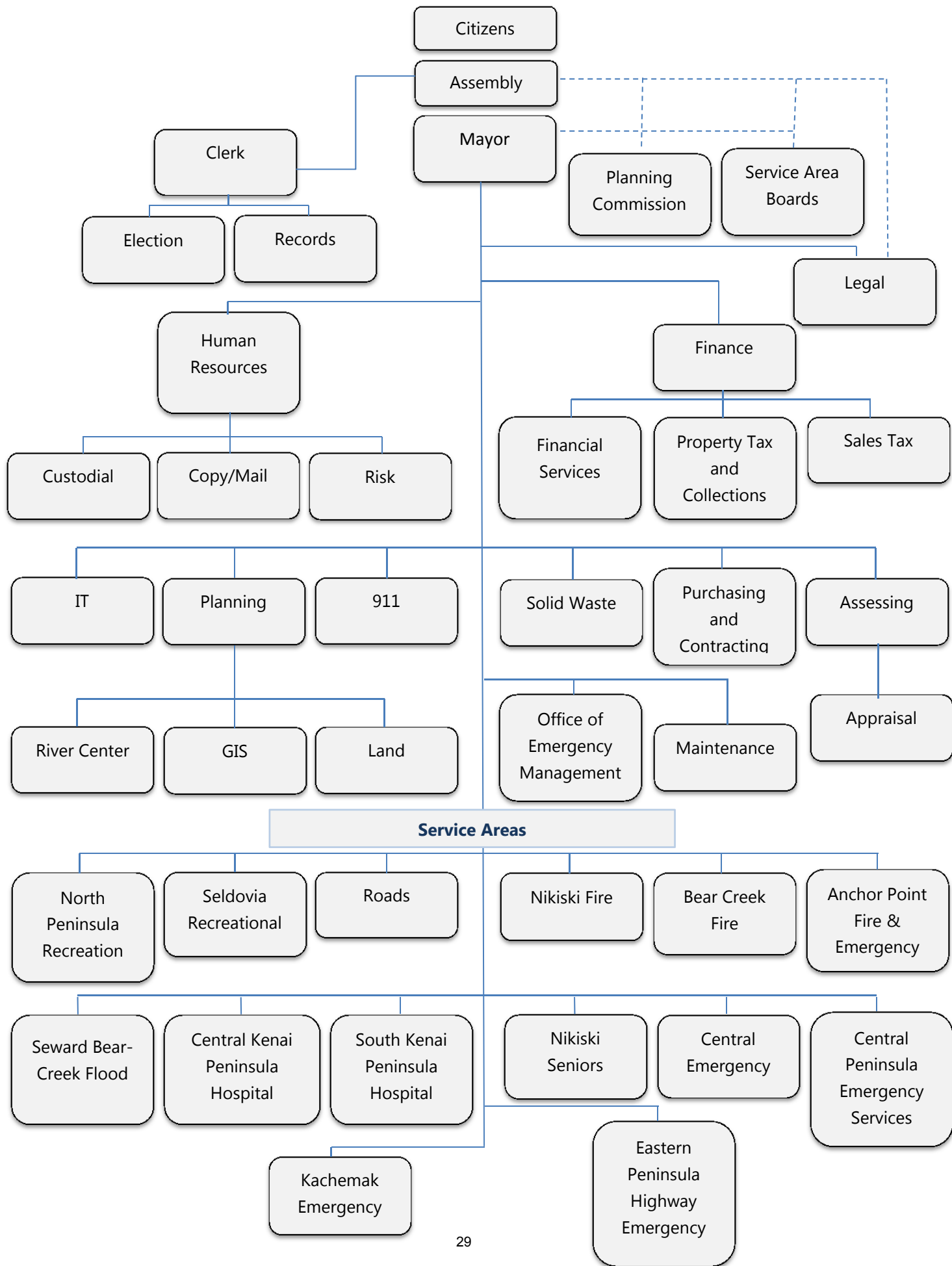
- April 2019**
 01-12 Strategic budget planning with administration and departments/service areas.
 01-21 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
 12-25 Review draft of preliminary budget document.
 16 Resolution setting school local effort amount to Assembly packet.
 16 Service area budget presentations to the Assembly begin.
 25 FY2020 Appropriating Ordinance to assembly packet.
 29-30 Preliminary budget completed and to the printer.

September 2019						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- May 2019**
 06 Mayor's proposed budget documents presented to the Assembly.
 07 Introduce appropriating budget ordinance.
 20-21 Department/Service Area budget presentations to the Assembly.
 07-23 Complete input of budget into budgeting system.
 23 Resolution setting the mill levy to the Assembly packet.

- June 2019**
 01 Assessor certifies final assessment roll
 04 Public hearing and final adoption of budgets and setting of mill rates.
 05-22 Update budget document to reflect final adopted budget.
 22 Roll FY2020 budget into financial system

Kenai Peninsula Borough - Organizational Chart



Kenai Peninsula Borough Staff

Charlie Pierce
Mayor

James Baisden
Chief of Staff

Roy Browning
Acting Chief of Emergency Services

Borough Departments

Johni Blankenship
Borough Clerk

Colette Thompson
Borough Attorney

Kim Saner
Director of
Human Resources

Brandi Harbaugh
Director of
Finance

Melanie Aeschliman
Borough Assessor

John Hedges
Purchasing and
Contracting Director

Max Best
Director of
Planning

Ben Hanson
Director of
Information Technology

Jack Maryott
Director of
Solid Waste

Scott Griebel
Director of
Maintenance

Dan Nelson
Senior Manager
Office of Emergency
Management

Lisa Kosto
Senior Manager
911 Operations

Borough Service Areas

Bryan Crisp
Fire Chief
Nikiski Fire
Service Area

Connie Bacon
Fire Chief
Bear Creek Fire
Service Area

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

Roy Browning
Fire Chief
Central Emergency
Service Area

Robert Ciccarella
Fire Chief
Kachemak
Emergency Service
Area

Curt Jacobson
Board Chair
Eastern Highway
Peninsula Emergency
Service Area

Valisa Higman
Board Chair
Seldovia Recreational
Service Area

Rachel Parra
Recreation Director
North Peninsula
Recreation Service Area

Ryan Kapp
Board Chair
Central Emergency
Medical Service Area

Dil Uhlin
Roads Director
Road Service
Area

Mark Ganser
Board Chair
Seward Bear Creek
Flood Service Area

Borough Assembly
Central Kenai
Peninsula Hospital
Service Area

Judith Lund
Board Chair
South Kenai
Peninsula Hospital
Service Area

Erich DeLand
Board Chair
Nikiski Senior
Service Area

Introduced by:	Mayor
Date:	05/07/19
Hearings:	05/21/19 & 06/04/19
Action:	Postponed as Amended to 06/04/19
Vote:	9 Yes, 0 No, 0 Absent
Date:	06/04/19
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent
Date:	06/18/19
Action:	Override Mayor's Line Item Veto – Kenai Peninsula Tourism and Marketing Council Funding FAILED
Vote:	5 Yes, 4 No, 0 Absent (6 Yes Votes Required to Override Veto)

**KENAI PENINSULA BOROUGH
ORDINANCE 2019-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2020

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

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

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

SECTION 1. That \$85,437,299 is appropriated in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020 as follows:

General Government Operations	\$17,233,185
Transfer to School District for Operations and In-kind Services	52,512,091
Transfer to School Debt Service	3,793,886
Transfer to Special Revenue Funds:	
Solid Waste	7,797,970
Post-Secondary Education	847,186
911 Communications Fund	350,000
Nikiski Senior Service Area	52,981
Eastern Peninsula Highway Emergency Service Area	350,000
Transfer to Capital Projects Funds:	
School Revenue	2,250,000
General Government	250,000

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

A. Local Effort	\$41,463,667
B. Maintenance	7,773,247
C. School District Utilities	90,000
D. School District Insurance	2,970,178
E. School District Audit	95,790
F. Custodial Services	<u>119,209</u>
Total Local Contribution per AS 14.17.410	<u>\$52,512,091</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, 2019 and ending June 30, 2020 are as follows:

Nikiski Fire Service Area	\$5,250,018
Bear Creek Fire Service Area	681,018
Anchor Point Fire and Emergency Medical Service Area	1,218,767
Central Emergency Service Area	10,241,832
Central Peninsula Emergency Medical Service Area	8,113
Kachemak Emergency Service Area	1,199,672
Eastern Peninsula Highway Emergency Area	411,683
Seward Bear Creek Flood Service Area	379,104
911 Communications	2,413,929
Kenai Peninsula Borough Road Service Area	8,464,585
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	2,837,169
Seldovia Recreational Service Area	62,512
Post-Secondary Education	847,186
Land Trust	1,833,098
Nikiski Senior Service Area	398,200
Solid Waste	8,708,901
Central Kenai Peninsula Hospital Service Area	9,743,625
South Kenai Peninsula Hospital Service Area	4,178,918

SECTION 5. That \$4,054,226 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 6. That \$446,938 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 7. That \$94,520 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 8. That \$9,474,875 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 9. That \$2,227,819 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 10. That \$1,063,500 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020 are as follows:

School Revenue	\$2,250,000
Solid Waste	670,525
911 Communications	175,000
Service Areas:	
Nikiski Fire	350,000
Bear Creek Fire	10,820
Anchor Point Fire & EMS	60,000
Central Emergency Services	1,150,000
Kachemak Emergency Service Area	20,000
North Peninsula Recreation	957,000
Road Service Area	2,558,175
South Kenai Peninsula Hospital	3,002,714

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020 are as follows:

Insurance and Litigation	\$4,528,420
Health Insurance Reserve	8,254,123
Equipment Replacement	650,000

SECTION 13. That the FY2020 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 7, 2019, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 14. That funds reserved for outstanding encumbrances as of June 30, 2019 are reappropriated for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

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

SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2019.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 6TH DAY OF JUNE, 2019.

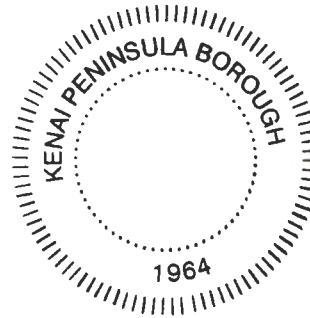


Wayne H. Ogle, Assembly President

ATTEST:



John Blankenship, MMC, Borough Clerk



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Kenai Peninsula Borough, Alaska, for its annual budget for the fiscal year beginning July 1, 2018.

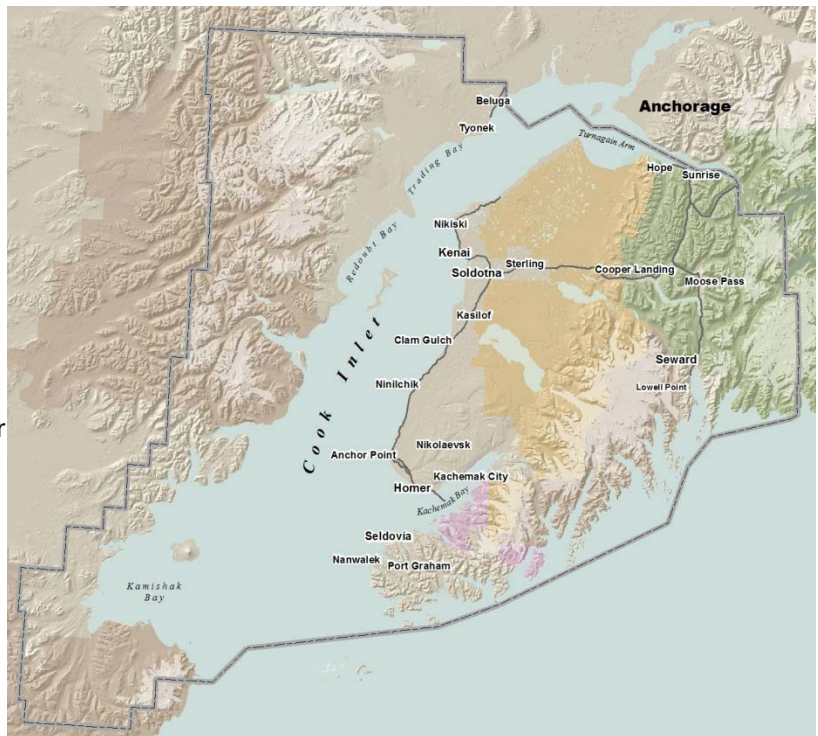
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a operations guide, as a financial plan, and as a communications device.

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

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Kenai Peninsula Borough

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	58,471
Emergency Services	17 fire stations 2 hospitals
Roads	646 miles maintained
Education	44 schools in operation
Solid Waste Disposal	8 landfills; 5 manned transfer facilities; and 8 drop box transfer sites



Contents

Page

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

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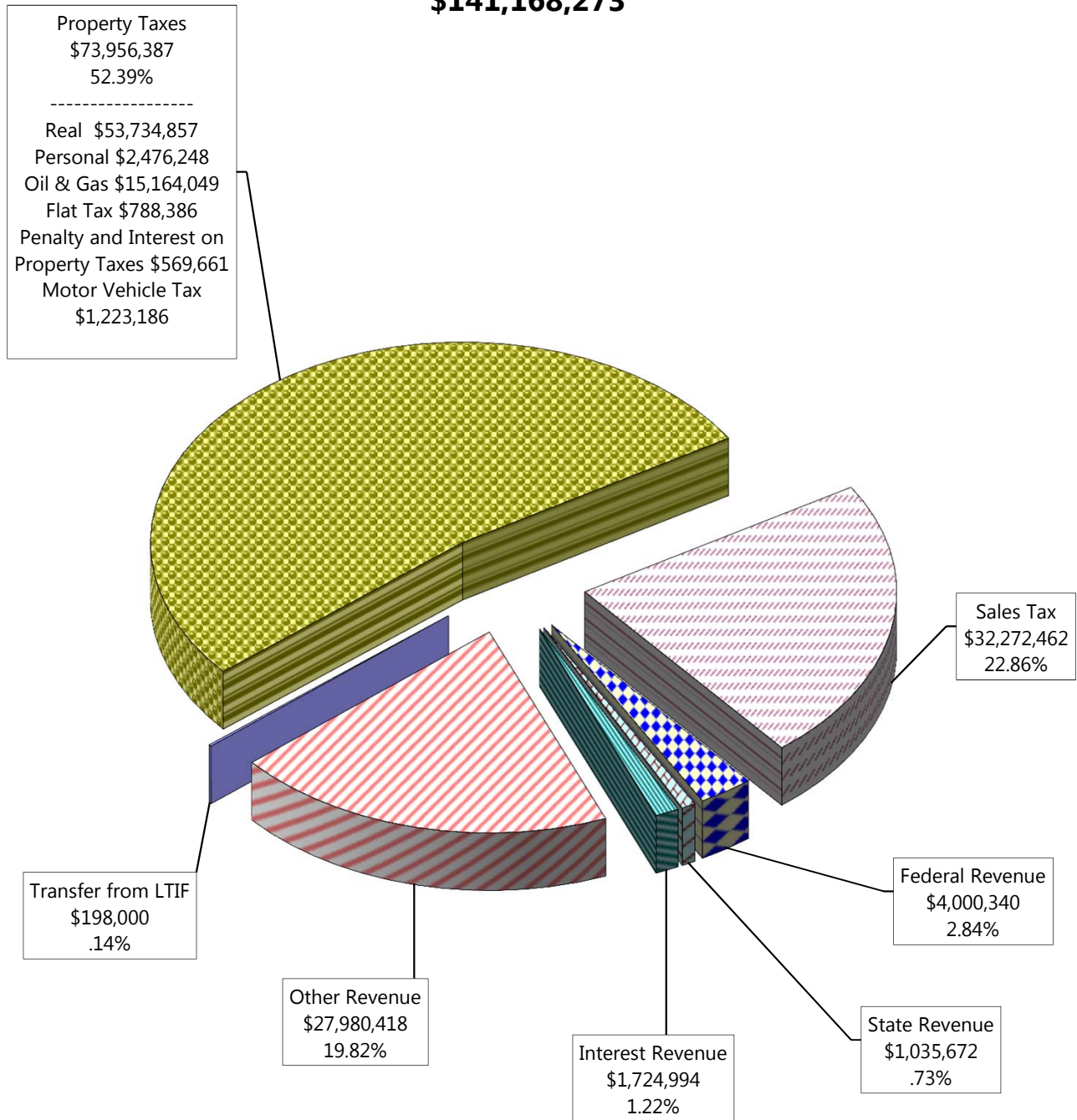
**Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2020**

	FY2020 General Fund	FY2020 Special Revenue Fund	FY2020 Debt Service Fund	FY2020 Capital Projects Fund	FY2020 Internal Service Fund	FY2020 Total (Memorandum Only)	FY2019 Projected Total All Fund Types	FY2018 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 30,759,296	\$ 22,975,561	\$ -	\$ -	\$ -	\$ 53,734,857	\$ 52,069,592	\$ 50,048,675
Personal	1,428,657	1,047,591	-	-	-	2,476,248	2,562,389	2,790,458
Oil & Gas (AS 43.56)	7,347,971	7,816,078	-	-	-	15,164,049	14,829,016	14,067,450
Penalty & Interest	499,969	69,692	-	-	-	569,661	528,889	605,377
Flat Tax	560,000	228,386	-	-	-	788,386	787,443	722,641
Motor Vehicle Tax	712,000	511,186	-	-	-	1,223,186	1,219,487	1,239,143
Total Property Taxes	41,307,893	32,648,494	-	-	-	73,956,387	71,996,816	69,473,744
Sales Tax	32,272,462	-	-	-	-	32,272,462	31,733,000	31,508,914
Federal Revenue	3,740,000	-	260,340	-	-	4,000,340	4,542,860	4,700,793
State Revenue	1,035,672	-	-	-	-	1,035,672	4,747,096	9,145,070
Interest Revenue	936,944	597,404	-	90,224	100,422	1,724,994	1,591,821	1,490,023
Other Revenue	250,000	15,017,281	-	-	12,713,137	27,980,418	26,528,215	31,082,369
Transfer from Land Trust Investment Fund	-	198,000	-	-	-	198,000	-	-
Total Revenues	79,542,971	48,461,179	260,340	90,224	12,813,559	141,168,273	141,139,808	147,400,913
Other Financing Sources/Transfers	175,000	62,272,525	17,101,538	9,350,000	-	88,899,063	84,425,959	84,009,217
Total Revenue and Other Financing Sources	79,717,971	110,733,704	17,361,878	9,440,224	12,813,559	230,067,336	225,565,767	231,410,130
Appropriations:								
Expenditures/Expenses								
Personnel	14,401,241	24,652,415	-	-	537,758	39,591,414	39,708,698	36,486,187
Supplies	185,591	2,461,285	-	-	8,625	2,655,501	2,668,342	2,297,248
Services	4,016,044	20,584,165	-	-	12,885,610	37,485,819	43,594,829	32,973,267
Debt Service	-	-	17,361,878	-	-	17,361,878	17,383,537	15,928,602
Capital Outlay	69,016	646,635	-	9,878,748	550	10,594,949	13,786,903	24,956,602
Payment to School District	-	41,463,667	-	-	-	41,463,667	38,883,797	38,883,797
Interdepartmental Charges	(1,438,707)	224,305	-	1,150,486	-	(63,916)	(1,184,017)	(1,071,190)
Transfer to Land Trust Investment Fund	-	850,000	-	-	-	850,000	5,275,000	-
Total Expenditures/Expenses	17,233,185	90,882,472	17,361,878	11,029,234	13,432,543	149,939,312	160,117,089	150,454,513
Other Financing Uses/Transfers	68,204,114	20,519,949	-	175,000	-	88,899,063	84,425,959	84,009,217
Total Appropriations and Other Financing Uses	85,437,299	111,402,421	17,361,878	11,204,234	13,432,543	238,838,375	244,543,048	234,463,730
Net Results From Operations	(5,719,328)	(668,717)	-	(1,764,010)	(618,984)	(8,771,039)	(18,977,281)	(3,053,600)
Projected Lapse	947,825	1,363,300	-	-	-	2,311,125	2,408,748	4,719,873
Change in Fund Balance/ Retained Earnings	(4,771,503)	694,583	-	(1,764,010)	(618,984)	(6,459,914)	(16,568,533)	1,666,273
Beginning Fund Balance/ Retained Earnings	23,423,605	25,832,114	-	9,678,096	10,531,613	69,465,428	86,033,961	75,133,575
Ending Fund Balance/ Retained Earnings	\$ 18,652,102	\$ 26,526,697	\$ -	\$ 7,914,086	\$ 9,912,629	\$ 63,005,514	\$ 69,465,428	\$ 86,033,961

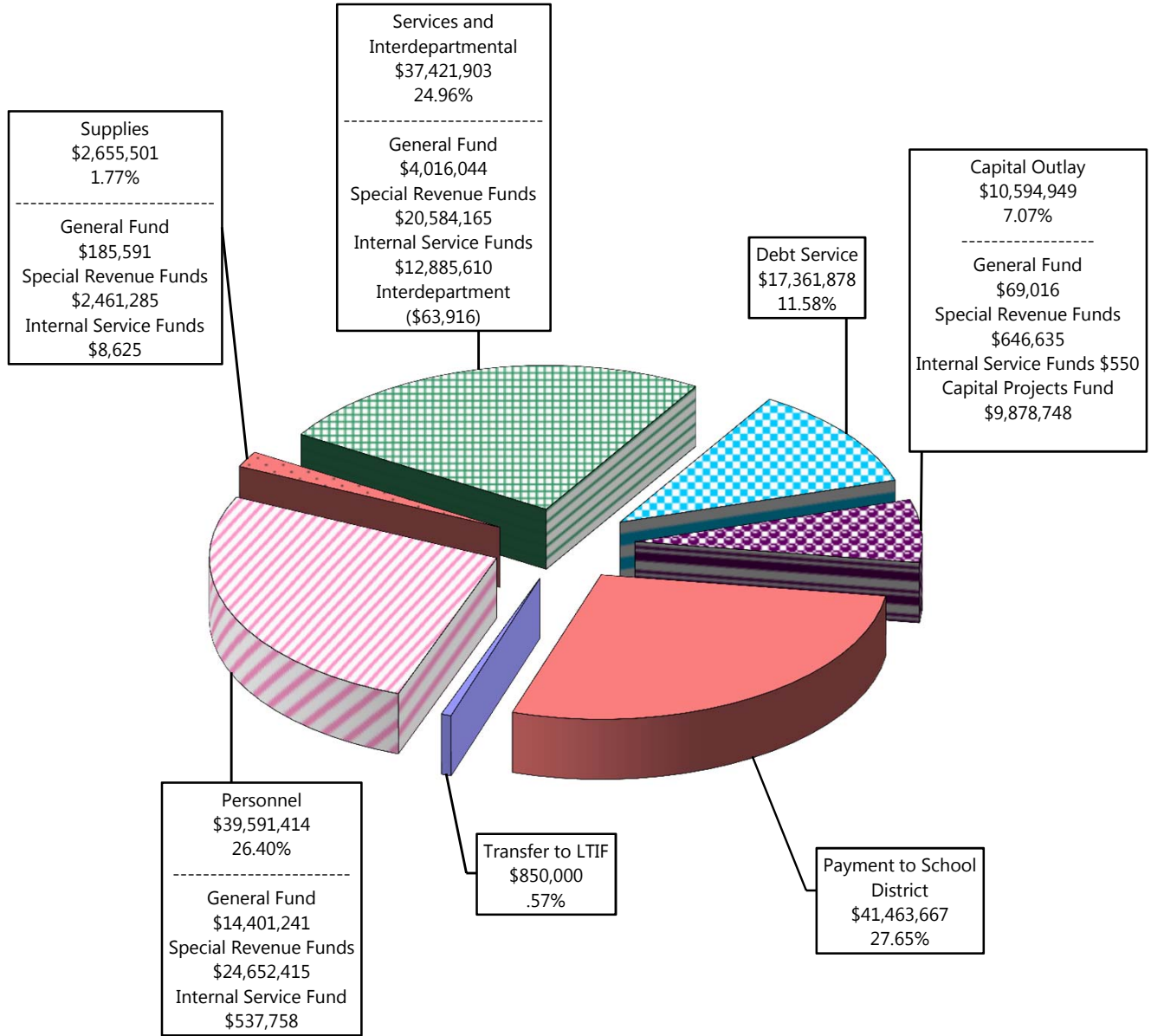
Kenai Peninsula Borough
Summary of Major Funds and Non-Major Funds in the Aggregate
Prior Year, Current Year and Adopted Budget

	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2018 Actual	FY2019 Forecast Budget	FY2020 Assembly Adopted	FY2018 Actual	FY2019 Forecast Budget	FY2020 Assembly Adopted
Revenues:						
Property Taxes:						
Real	\$ 28,449,007	\$ 29,832,963	\$ 30,759,296	\$ 21,599,668	\$ 22,236,629	\$ 22,978,462
Personal	1,672,563	1,470,645	1,428,657	1,117,895	1,091,744	1,047,591
Oil & Gas (AS 43.56)	6,635,019	7,137,448	7,347,971	7,432,431	7,691,568	7,816,078
Penalty and Interest	526,759	462,442	499,969	78,618	66,447	69,698
Flat Tax	489,067	560,000	560,000	233,574	227,443	228,386
Motor Vehicle Tax	724,801	712,000	712,000	514,342	507,487	511,186
Total Property Taxes	<u>38,497,216</u>	<u>40,175,498</u>	<u>41,307,893</u>	<u>30,976,528</u>	<u>31,821,318</u>	<u>32,651,401</u>
Sales Tax	31,508,914	31,733,000	32,272,462	-	-	-
Federal Revenue	4,322,077	4,240,000	3,740,000	378,716	302,860	260,340
State Revenue	5,052,990	4,642,096	1,035,672	4,092,080	105,000	-
Interest Revenue	620,281	985,000	936,944	869,742	606,821	788,050
Other Revenue	208,162	250,000	250,000	30,874,207	26,278,215	27,730,418
Total Revenues	<u>80,209,640</u>	<u>82,025,594</u>	<u>79,542,971</u>	<u>67,191,273</u>	<u>59,114,214</u>	<u>61,430,209</u>
Other Financing Sources:						
Transfers From Other Funds:						
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>175,000</u>	<u>84,009,217</u>	<u>84,425,959</u>	<u>88,724,063</u>
Total Revenues and Other Financing Sources	<u>80,209,640</u>	<u>82,025,594</u>	<u>79,717,971</u>	<u>151,200,490</u>	<u>143,540,173</u>	<u>150,154,272</u>
Expenditures:						
Personnel	13,347,194	14,307,577	14,401,241	23,138,993	25,401,121	25,190,173
Supplies	158,064	211,152	185,591	2,139,184	2,457,190	2,469,910
Services	3,986,255	4,293,159	4,016,044	83,799,411	89,040,102	92,295,320
Capital Outlay	88,002	121,279	69,016	24,868,600	13,665,624	10,525,933
Interdepartmental Charges	(711,882)	(1,416,012)	(1,438,707)	(359,308)	231,995	1,374,791
Total Expenditures	<u>16,867,633</u>	<u>17,517,155</u>	<u>17,233,185</u>	<u>133,586,880</u>	<u>130,796,032</u>	<u>131,856,127</u>
Other Financing Uses:						
Operating Transfers Out	63,776,035	64,942,231	68,204,114	20,233,182	19,483,728	20,694,949
Total Other Financing Uses	<u>63,776,035</u>	<u>64,942,231</u>	<u>68,204,114</u>	<u>20,233,182</u>	<u>19,483,728</u>	<u>20,694,949</u>
Total Expenditures and Operating Transfers	<u>80,643,668</u>	<u>82,459,386</u>	<u>85,437,299</u>	<u>153,820,062</u>	<u>150,279,760</u>	<u>152,551,076</u>
Net Results From Operations	(434,028)	(433,792)	(5,719,328)	(2,619,572)	(6,739,587)	(2,396,804)
Projected Lapse	-	1,057,398	947,825	-	1,459,951	1,363,300
Change in Fund Balance	(434,028)	623,606	(4,771,503)	(2,619,572)	(5,279,636)	(1,033,504)
Beginning Fund Balance	23,234,027	22,799,999	23,423,605	51,899,548	49,279,976	47,671,768
Ending Fund Balance	<u>\$ 22,799,999</u>	<u>\$ 23,423,605</u>	<u>\$ 18,652,102</u>	<u>\$ 49,279,976</u>	<u>\$ 47,671,768</u>	<u>\$ 46,638,264</u>

Total Projected Government Revenues Sources - FY2020 \$141,168,273



Total Government Estimated Expenditures FY2020 - By Object \$149,939,312

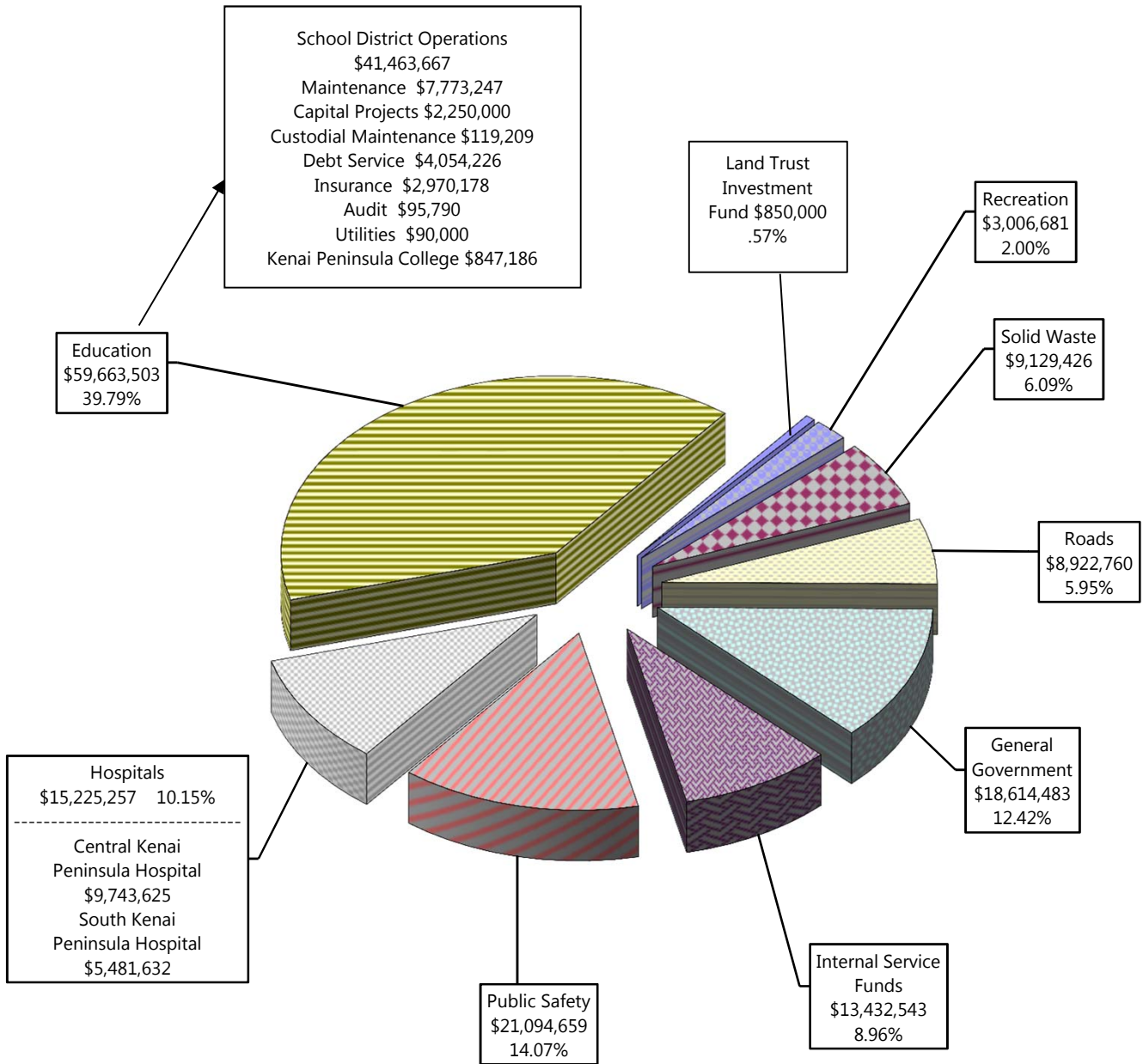


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,438,707)
Special Revenue Funds:	\$ 224,305
Capital Project Funds:	\$1,150,486
Other Funds*	(\$ 63,916)

*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 FY2020 - By Function \$149,939,312



Major Revenue Sources

OVERVIEW

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

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The total estimated taxable assessed value for the Borough for FY2020 is \$8,418,102,000.

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

The State of Alaska also requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030). Two of the most significant exemptions in terms of dollars are the Senior Citizen and ANSCA native exemptions. In FY2020 (not including governmental property that has been exempted), these exemptions represent approximately \$7.3 million in property tax not collected in the General Fund, borough wide the estimated amount is \$16.1 million. In addition, the Borough has granted optional exemptions. In FY2020, these optional exemptions represent approximately \$5.1 million in property tax not collected for the General Fund; borough wide the estimated amount is \$11.4 million. See page 47 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

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

The Borough also collects sales tax on behalf of the cities within the Borough, which have various rates from 2% - 4.85%, and remits the tax that has been collected to them monthly.

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

FEDERAL REVENUES

Payment in Lieu of Taxes: A pro rata payment for federally-owned entitlement land is authorized by Chapter 69, 31 USC, Section 6902, based on the number of acres of federal lands within the Borough and the Borough population. However, the payment may not exceed a statutory limit. Funds received may be used for any governmental purpose. The estimated amount for FY2020 is \$3,600,000.

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

National Forest Receipts: In accordance with 43-CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds have not been included in the FY2020 budget pending funding of the program by Congress.

STATE REVENUES

School Debt Reimbursement: A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2020 the Borough's entitlement for debt reimbursement is projected to be \$0.00, based on the uncertainties of the State of Alaska's FY2020 budget; compared to FY2019 debt reimbursement receipt of \$2,654,392.

Community Assistance Program (CAP) formerly called Community Revenue Sharing: During FY17 the State of Alaska legislature passed SB 210 which changed the Community Revenue Sharing Program to the Community Assistance Program. The FY2020 budget includes estimated funding of \$830,672 for the CAP program, which is equal to the FY2019 amount received for Community Assistance Program. Funding of this programs past FY2019 is uncertain.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2020 is \$0.00 based on the uncertainties of the State of Alaska's FY2020 budget.

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	\$ 6,544,531	\$ 310,173	\$ 1,563,398	\$ 8,418,102	4.70	\$ 40,595,893
Anchor Point Fire & Emergency Medical	235,678	26,814	155,268	417,760	2.75	1,155,962
Bear Creek Fire	178,931	557	9	179,497	3.25	586,959
Central Emergency Services	2,731,741	116,102	117,007	2,964,850	2.85	8,514,933
Central Peninsula Emergency Medical	6,442	838	-	7,280	1.00	8,113
Central Peninsula Hospital	4,179,102	189,904	1,364,185	5,733,191	0.01	58,477
Kachemak Emergency	431,738	6,518	-	438,256	2.60	1,144,302
Nikiski Fire	675,653	38,159	1,130,221	1,844,033	2.70	4,997,763
Nikiski Senior	598,147	35,335	1,121,080	1,754,562	0.20	351,184
North Peninsula Recreation	675,653	39,209	1,172,686	1,887,548	1.00	1,897,469
Road Service Area	4,263,121	189,088	1,490,916	5,943,125	1.40	8,376,527
Seldovia Recreational	72,866	653	-	73,519	0.75	58,166
Seward Bear Creek Flood	457,359	20,435	7,014	484,808	0.75	376,739
South Peninsula Hospital (operations)	1,660,766	92,746	192,199	1,945,711	1.18	2,385,802
South Peninsula Hospital (debt)	1,649,393	92,874	244,744	1,987,011	1.12	2,227,819

Property Tax Exemptions - Fiscal Year 2020 (Applicable to 2019 Tax Year)
General Fund - 4.70 Mills

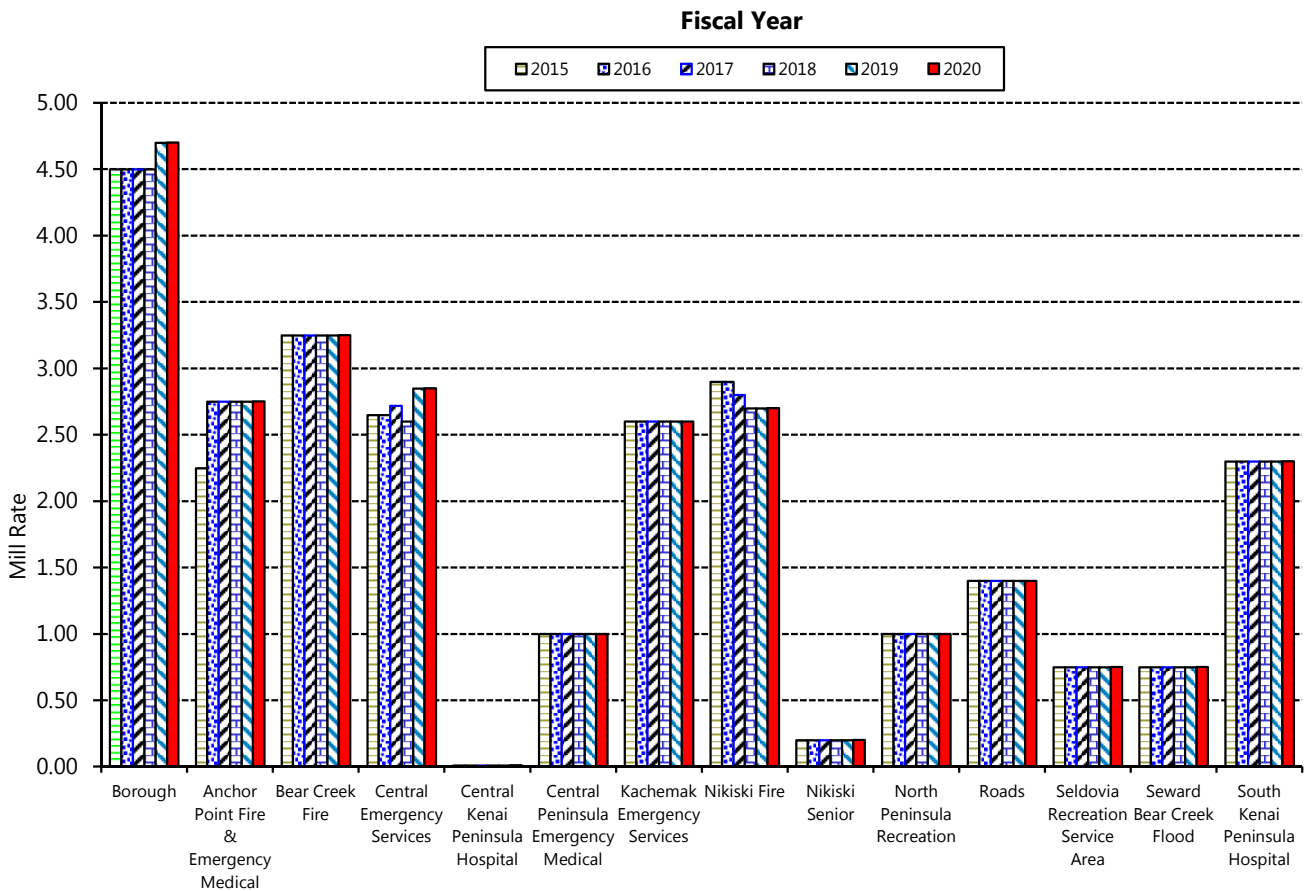
	Exempt General Fund Assessed Value (\$1,000)	General Fund Count	Exempted General Fund Tax Revenue	Exempted General Fund & Service Area Funds Tax Revenue
MANDATORY EXEMPTIONS				
\$150,000 Senior Citizen	\$ 717,301	5,206	\$ 3,371,314	\$ 6,517,390
ANCSA Native	835,084	1,849	3,924,897	7,685,816
Cemetery	1,739	10	8,172	9,913
Charitable	67,709	154	318,234	462,587
Disabled Veteran	52,330	381	245,950	490,249
Electric Cooperative	18,674	110	87,768	140,882
Government	8,088,688	4,812	38,016,831	67,287,404
Hospital	5,251	3	24,680	46,645
Housing Authority	14,086	51	66,206	112,231
Mental Health Trust	114,997	142	540,485	1,123,158
Multi-Purpose Senior Center	4,249	7	19,969	41,108
Native Allotment (BIA)	31,180	261	146,545	280,722
Religious (Real and PPV)	109,892	219	516,494	890,044
State Educational	92,039	35	432,581	530,893
University	84,623	189	397,727	662,744
Veterans	2,863	10	13,454	23,191
Total Mandatory Exemptions	\$ 10,240,704	13,439	\$ 48,131,307	\$ 86,304,977
OPTIONAL EXEMPTIONS				
\$10,000 Volunteer Firefighter/EMS	453	46	2,129	4,087
\$50,000 Homeowner - Borough	520,970	10,913	2,448,557	4,759,770
\$100,000 Personal Property	29,198	1,102	137,230	223,840
\$150,000 Senior Citizen - Borough Only	408,446	4,096	1,919,697	3,731,206
Community Purpose (Real and PPV)	70,132	185	329,620	599,394
Disabled Veteran - Borough Only	55,165	310	259,277	507,898
River Restoration & Rehabilitation	92	15	431	794
Total Optional Exemptions	\$ 1,084,456	16,667	\$ 5,096,941	\$ 9,826,989
TOTAL ALL KPB EXEMPTIONS	\$ 11,325,159		\$ 53,228,248	96,131,966
DEFERMENTS				
Agriculture Deferment	5,443	85	24,494	\$ 44,408
Conservation Easement Deferment	2,492	40	11,216	11,216.00
LIHT Deferment	-	-	-	66,143.00
Total Deferments	7,936	125	\$ 35,710	\$ 121,767
TAX CREDITS - amt deducted from actual taxes owed.				
Disabled Resident up to \$500 tax credit - Borough	141	300		
Habitat		-		
Total Tax Credits		300	\$ -	\$ -

Overlapping Mill Rates

TCA	Tax Code Area	Service		NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road	Total	Total	Difference
		Area	Borough									Service Area	FY2020	FY2019	FY2019 MILL/ FY2020 MILL
68	Anchor Point Fire and Emergency Medical	2.75	4.70								2.30	1.40	11.15	11.15	0.00
57	Bear Creek Fire	3.25	4.70						0.75			1.40	10.10	10.10	0.00
58	Central Emergency Services (CES)	2.85	4.70							0.01		1.40	8.96	8.96	0.00
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.70								2.30	1.40	9.40	9.40	0.00
61	Central Peninsula Hospital (WEST) (CPH)	0.01	4.70									1.40	6.11	6.11	0.00
63	Central Peninsula Hospital (EAST) (CPH)	0.01	4.70			1.00						1.40	7.11	7.11	0.00
81	Kachemak Emergency Services (KES)	2.60	4.70								2.30	1.40	11.00	11.00	0.00
53	Nikiski Fire (NFSA)	2.70	4.70				1.00			0.01		1.40	9.81	9.81	0.00
55	Nikiski Senior	0.20	4.70	2.70			1.00			0.01		1.40	10.01	10.01	0.00
54	North Peninsula Recreation (NPR)	1.00	4.70		2.85					0.01		1.40	9.96	9.96	0.00
67	Road Service Area	1.40	4.70										6.10	6.10	0.00
11	Seldovia Recreation (SRSA)	0.75	4.70									1.40	6.85	6.85	0.00
43	Seward Bear Creek Flood (SBCF)	0.75	4.70									1.40	6.85	6.85	0.00
52	South Peninsula Hospital (SPH)	2.30	4.70										7.00	7.00	0.00
65	South Peninsula Hospital (Roads) / (SPH)	2.30	4.70									1.40	8.40	8.40	0.00
20	City of Homer	4.50	4.70								2.30		11.50	11.50	0.00
21	City of Homer- ODLA	14.46	4.70								2.30		21.46	21.46	0.00
80	City of Kachemak	1.00	4.70								2.30		8.00	8.00	0.00
30	City of Kenai	4.35	4.70							0.01			9.06	9.06	0.00
10	City of Seldovia	7.50	4.70				0.75						12.95	12.95	0.00
40	City of Seward	3.84	4.70						0.75				9.29	9.29	0.00
41	City of Seward Special	3.84	4.70						0.75				9.29	9.29	0.00
70	City of Soldotna	0.50	4.70		2.85					0.01			8.06	8.06	0.00

Mill Rate History

	Fiscal Year					
	2015	2016	2017	2018	2019	2020
Borough	4.50	4.50	4.50	4.50	4.70	4.70
Service Areas:						
Anchor Point Fire & Emergency Medical	2.25	2.75	2.75	2.75	2.75	2.75
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.65	2.65	2.72	2.60	2.85	2.85
Central Kenai Peninsula Hospital	0.01	0.01	0.01	0.01	0.01	0.01
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
Kachemak Emergency Services	2.60	2.60	2.60	2.60	2.60	2.60
Nikiski Fire	2.90	2.90	2.80	2.70	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.75	0.75	0.75	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



Interfund Transfers Fiscal Year 2020

	Transfers In											
	Special Revenue Funds											
	Transfers Out	Central Emergency	Eastern Peninsula Highway Emergency	School Fund	Post- secondary Education	911 Fund	Nikiski Seniors	RIAD Match Fund	Solid Waste	Debt Service		General Fund
General Fund	\$ 68,204,114	-	350,000	\$ 52,512,091	\$ 847,186	\$ 350,000	\$ 52,981	\$ -	\$ 7,797,970	\$ 3,793,886	\$ -	\$ 2,500,000
Special Revenue Funds:												
Nikiski Fire	457,880	-	-	-	-	57,880	-	-	-	-	-	400,000
Bear Creek Fire	194,520	-	-	-	-	-	-	-	94,520	-	-	100,000
Anchor Point Fire & Emergency Medical	214,668	-	-	-	-	14,668	-	-	-	-	-	200,000
Central Emergency Services	1,850,077	-	-	-	-	153,139	-	-	446,938	-	-	1,250,000
Kachemak Emergency Services	111,497	-	-	-	-	11,497	-	-	-	-	-	100,000
Eastern Peninsula Highway Emergency	5,000	-	-	-	-	5,000	-	-	-	-	-	-
Central Peninsula Emergency Medical	8,113	8,113	-	-	-	-	-	-	-	-	-	-
North Peninsula Recreation	850,000	-	-	-	-	-	-	-	-	-	-	850,000
Road Service Area	2,112,000	-	-	-	-	-	-	112,000	-	-	-	2,000,000
Solid Waste	1,313,500	-	-	-	-	-	-	-	1,063,500	-	-	250,000
Central Kenai Peninsula Hospital	9,474,875	-	-	-	-	-	-	-	9,474,875	-	-	-
South Kenai Peninsula Hospital	3,927,819	-	-	-	-	-	-	-	2,227,819	-	-	1,700,000
Capital Projects Funds:												
911 Communications	175,000	-	-	-	-	-	-	-	-	175,000	-	-
	\$ 88,899,063	\$ 8,113	\$ 350,000	\$ 52,512,091	\$ 847,186	\$ 592,184	\$ 52,981	\$ 112,000	\$ 7,797,970	\$ 17,101,538	\$ 175,000	\$ 9,350,000

Interdepartmental Charges Fiscal Year 2020

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
General Fund:				
Purchasing	\$ 227,847	\$ -	\$ 227,847	\$ -
Capital Projects	370,486	-	-	370,486
Planning	84,266	-	84,266	-
Special Revenue Funds:				
School Fund-Maintenance	385,000	(170,000)	55,000	500,000
Admin Service Fee	631,208	631,208		
Misc. Capital Projects & Grants	280,000	280,000	-	-
	\$ 1,978,807	\$ 741,208	\$ 367,113	\$ 870,486

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.

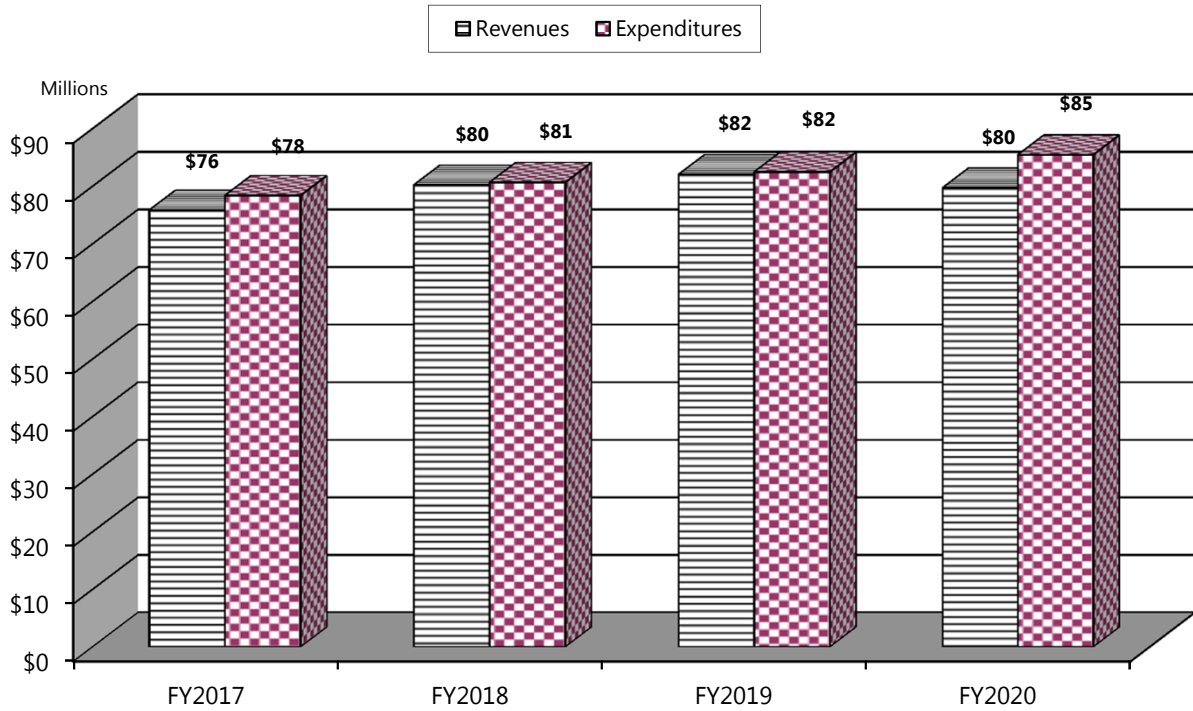
	<u>Page #</u>
Financial Summary Information.....	55
Total General Fund Expenditures.....	58
Mill rate equivalent information.....	60
 Individual department budgets:	
Assembly:	
Administration.....	62
Assembly Clerk.....	64
Elections.....	66
Records Management.....	68
Assembly Department Totals.....	70
Mayor:	
Administration.....	72
Purchasing and Contracting.....	74
Emergency Management - Administration.....	78
Human Resources - Administration / Human Resources.....	82
Human Resources - Homer and Seward Annex.....	84
Human Resources - Printing/Mail.....	88
Human Resources - Custodial Maintenance.....	90
Human Resources Department Totals.....	92
Information Technology-Administration.....	94
Legal-Administration.....	98
Finance:	
Administration.....	102
Financial Services.....	104
Property Tax and Collections.....	108
Sales Tax.....	112
Finance Department Totals.....	116
Assessing:	
Administration.....	118
Appraisal.....	122
Assessing Department Totals.....	126
Resource Planning:	
Administration.....	128
Geographic Information System.....	132
River Center.....	136
Resource Planning Department Totals.....	140
Senior Citizens Grant Program.....	142
Business and Economic Development.....	144
Non-Departmental.....	146
 Total General Fund.....	 147

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Fund: 100 General Fund

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	6,013,762	6,344,166	6,343,539	6,347,439	6,544,531	6,609,976	6,676,076	6,809,598
Personal	334,593	327,709	315,402	319,289	310,173	313,275	316,408	319,572
Oil & Gas (AS 43.56)	1,467,353	1,468,600	1,518,606	1,518,606	1,563,398	1,516,496	1,471,001	1,471,001
Total Taxable Values	7,815,708	8,140,475	8,177,547	8,185,334	8,418,102	8,439,747	8,463,485	8,600,171
Mill Rate	4.50	4.50	4.70	4.70	4.70	4.70	4.70	4.70
Revenues:								
Property Taxes:								
Real	\$ 26,823,764	\$ 28,449,007	\$ 29,814,633	\$ 29,832,963	\$ 30,759,296	\$ 31,066,887	\$ 31,377,557	\$ 32,005,111
Personal	1,516,639	1,672,563	1,452,742	1,470,645	1,428,657	1,442,945	1,457,375	1,471,949
Oil & Gas (AS 43.56)	6,554,687	6,635,019	7,137,448	7,137,448	7,347,971	7,127,531	6,913,705	6,913,705
Penalty and Interest	473,179	526,759	462,442	462,442	499,969	499,969	499,969	499,969
Flat Tax	465,849	489,067	560,000	560,000	560,000	560,000	560,000	560,000
Motor Vehicle Tax	708,224	724,801	712,000	712,000	712,000	712,000	712,000	712,000
Total Property Taxes	36,542,342	38,497,216	40,139,265	40,175,498	41,307,893	41,409,332	41,520,606	42,162,734
Sales Tax	30,400,062	31,508,914	30,578,706	31,733,000	32,272,462	32,514,505	32,758,364	33,004,052
Federal Revenue	3,287,614	4,322,077	2,740,000	4,240,000	3,740,000	2,740,000	2,740,000	2,740,000
State Revenue	4,698,998	5,052,990	4,440,064	4,642,096	1,035,672	220,000	220,000	220,000
Interest Revenue	492,658	620,281	685,000	985,000	936,944	783,388	663,042	527,902
Other Revenue	405,749	208,162	250,000	250,000	250,000	350,000	350,000	350,000
Total Revenues	75,827,423	80,209,640	78,833,035	82,025,594	79,542,971	78,017,226	78,252,012	79,004,688
Other Financing Sources:								
Transfers From Other Funds:	193	-	-	-	175,000	-	-	-
Total Other Financing Sources	193	-	-	-	175,000	-	-	-
Total Revenues and Other Financing Sources	75,827,616	80,209,640	78,833,035	82,025,594	79,717,971	78,017,226	78,252,012	79,004,688
Expenditures:								
Personnel	13,520,086	13,347,194	14,338,460	14,307,577	14,401,241	14,689,266	15,056,498	15,508,193
Supplies	133,281	158,064	190,640	211,152	185,591	189,303	193,089	196,951
Services	4,048,866	3,986,255	3,937,113	4,293,159	4,016,044	4,016,044	4,096,365	4,178,292
Capital Outlay	84,071	88,002	81,670	121,279	69,016	70,396	98,554	100,525
Interdepartmental Charges	(1,026,778)	(711,882)	(1,414,175)	(1,416,012)	(1,438,707)	(1,467,481)	(1,496,831)	(1,526,768)
Total Expenditures	16,759,526	16,867,633	17,133,708	17,517,155	17,233,185	17,497,528	17,947,675	18,457,193
Operating Transfers To:								
Special Revenue Fund - Schools	48,238,432	49,738,432	49,738,432	49,738,432	52,512,091	49,738,432	49,738,432	49,738,432
Special Revenue Fund - Solid Waste	6,006,891	7,328,374	7,306,501	7,306,501	7,797,970	7,882,042	8,021,841	8,173,179
Special Revenue Funds - Other	1,289,307	1,831,233	1,523,666	2,470,736	1,600,167	1,296,956	1,324,330	1,362,998
Debt Service - School Debt	4,126,067	3,802,996	3,801,562	3,801,562	3,793,886	3,755,039	3,745,011	3,739,266
Capital Projects - Schools	1,425,000	1,075,000	1,200,000	1,625,000	2,250,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	527,202	-	-	-	250,000	250,000	250,000	250,000
Total Operating Transfers	61,612,899	63,776,035	63,570,161	64,942,231	68,204,114	64,172,469	64,329,614	64,513,875
Total Expenditures and Operating Transfers	78,372,425	80,643,668	80,703,869	82,459,386	85,437,299	81,669,997	82,277,289	82,971,068
Net Results From Operations	(2,544,809)	(434,028)	(1,870,834)	(433,792)	(5,719,328)	(3,652,771)	(4,025,277)	(3,966,380)
Projected Lapse	-	-	907,398	1,057,398	947,825	787,389	807,645	830,574
Change in Fund Balance	(2,544,809)	(434,028)	(963,436)	623,606	(4,771,503)	(2,865,382)	(3,217,632)	(3,135,806)
Beginning Fund Balance	25,778,836	23,234,027	22,799,999	22,799,999	23,423,605	18,652,102	15,786,720	12,569,088
Ending Fund Balance	\$ 23,234,027	\$ 22,799,999	\$ 21,836,563	\$ 23,423,605	\$ 18,652,102	\$ 15,786,720	\$ 12,569,088	\$ 9,433,282

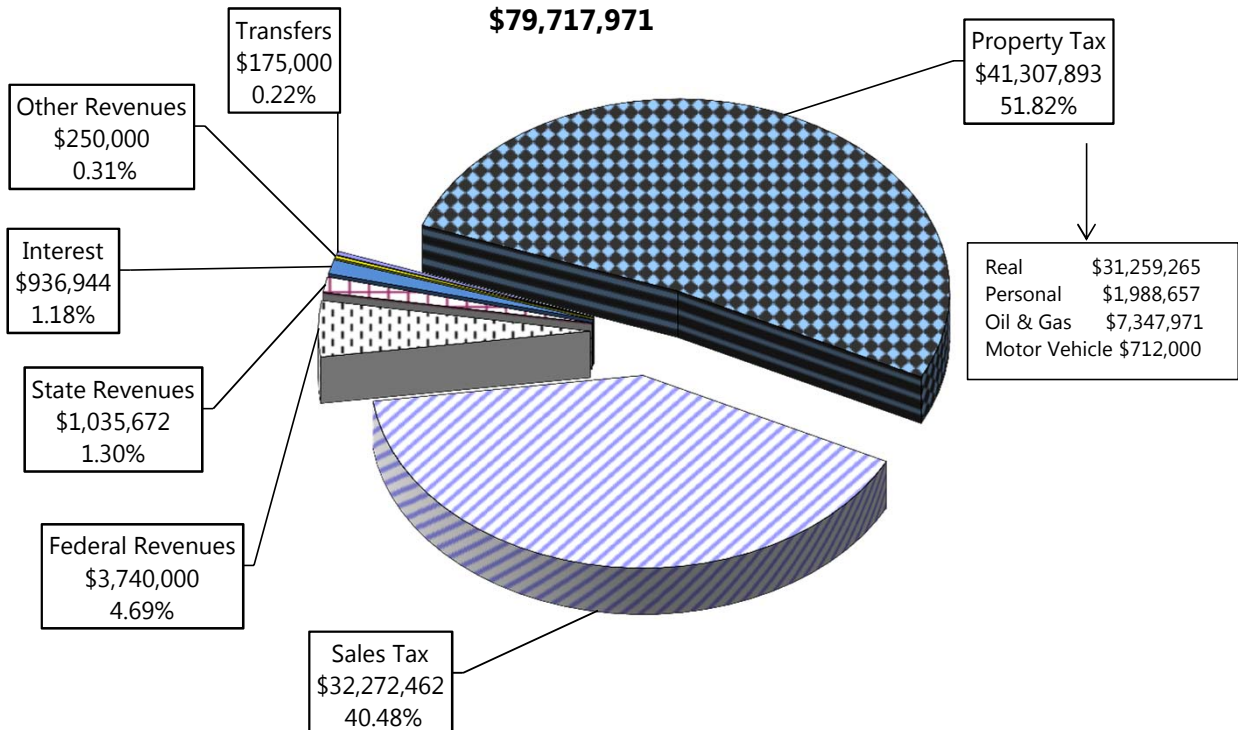
General Fund Revenues and Expenditures History



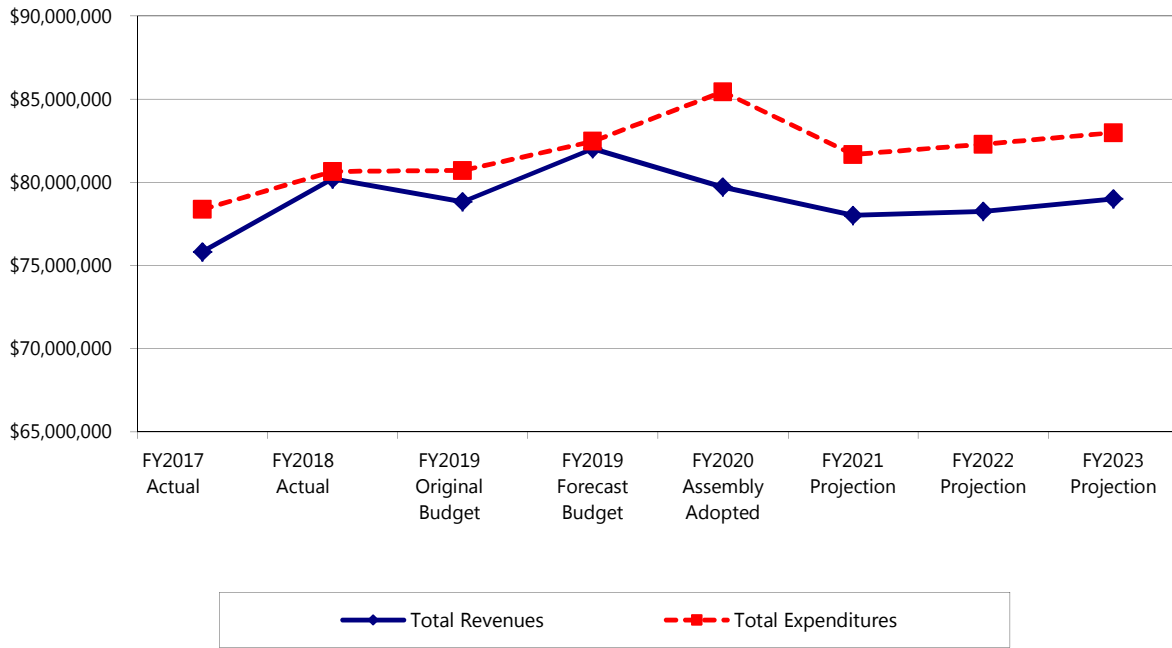
* FY2019 is based on estimates made prior to year end. FY2020 is based on projected budget.

Where The Money Comes From General Fund Revenue Projections - FY2020

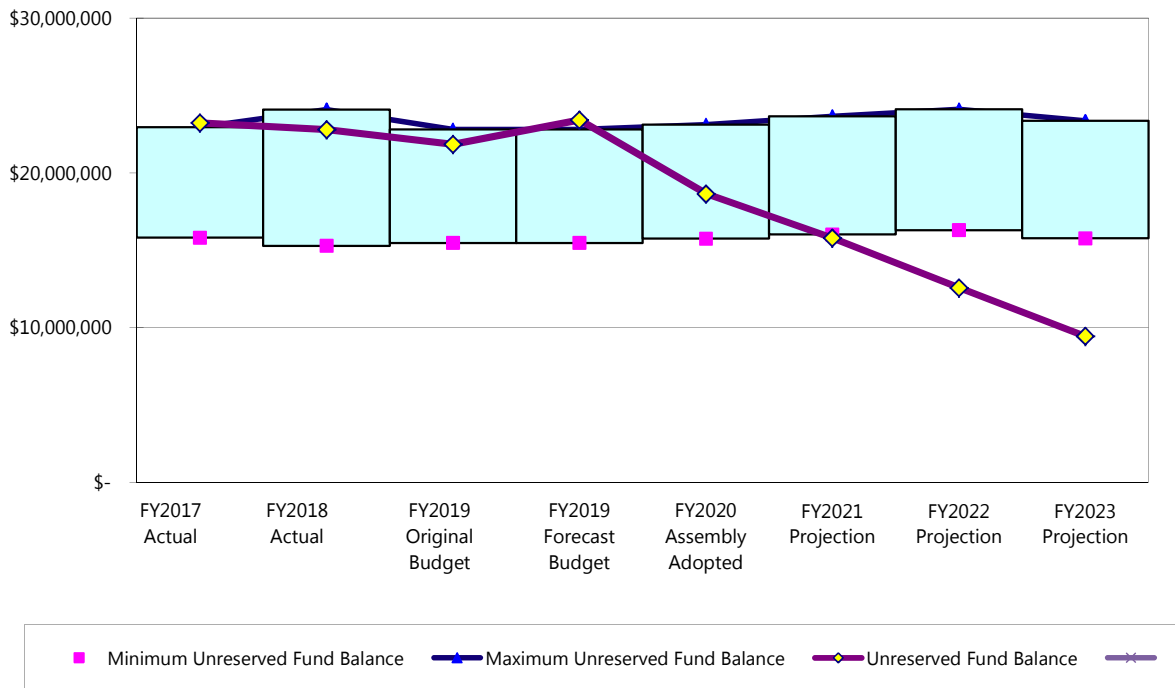
\$79,717,971



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

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted		
Personnel								
40110	Regular Wages	\$ 7,137,365	\$ 7,023,763	\$ 7,774,757	\$ 7,747,831	\$ 7,760,909	\$ (13,848)	-0.18%
40120	Temporary Wages	258,640	290,080	214,936	214,229	216,610	1,674	0.78%
40130	Overtime Wages	46,311	38,047	114,507	114,507	107,800	(6,707)	-5.86%
40210	FICA	623,969	622,333	727,044	724,734	722,926	(4,118)	-0.57%
40221	PERS	2,006,863	1,878,913	1,768,541	1,768,541	1,767,248	(1,293)	-0.07%
40321	Health Insurance	2,476,501	2,539,006	2,655,816	2,655,816	2,740,000	84,184	3.17%
40322	Life Insurance	12,428	12,761	19,219	19,219	19,200	(19)	-0.10%
40410	Leave	930,360	920,239	1,002,480	1,002,480	1,005,604	3,124	0.31%
40511	Other benefits	27,649	22,052	61,160	60,220	60,944	(216)	-0.35%
	Total: Personnel	13,520,086	13,347,194	14,338,460	14,307,577	14,401,241	62,781	0.44%
Supplies								
42020	Signage Supplies	13,179	12,684	20,000	20,000	20,000	-	0.00%
42021	Promotional Supplies	-	54	500	500	400	(100)	-20.00%
42120	Computer Software	7,782	5,340	9,875	30,093	9,555	(320)	-3.24%
42210	Operating Supplies	67,841	77,661	99,155	97,058	92,755	(6,400)	-6.45%
42230	Fuel, Oils and Lubricants	7,540	7,117	13,150	12,918	13,150	-	0.00%
42250	Uniforms	1,981	3,162	1,910	1,985	2,656	746	39.06%
42263	Training Supplies	-	-	200	130	200	-	0.00%
42310	Repair/Maintenance Supplies	27,006	43,946	32,600	32,818	29,650	(2,950)	-9.05%
42360	Motor Vehicle Repair Supplies	395	567	5,300	5,500	6,500	1,200	22.64%
42410	Small Tools & Minor Equipment	7,557	7,533	7,950	10,150	10,725	2,775	34.91%
	Total: Supplies	133,281	158,064	190,640	211,152	185,591	(5,049)	-2.65%
Services								
43006	Senior Centers Grant Program	608,969	608,969	608,969	608,969	608,969	-	0.00%
43009	Contractual Services - EDD	67,500	75,000	100,000	100,000	100,000	-	0.00%
43011	Contractual Services	655,192	684,124	450,765	686,493	626,557	175,792	39.00%
43012	Audit Services	91,910	93,492	132,450	132,450	136,424	3,974	3.00%
43015	Water/Air Sample Testing	5,000	5,000	5,900	5,900	5,000	(900)	-15.25%
43017	Investment Portfolio Fees	19,158	18,871	25,000	25,000	25,000	-	0.00%
43019	Software Licensing	578,936	588,636	684,999	688,177	711,043	26,044	3.80%
43021	Peninsula Promotion	343,317	313,190	110,000	108,562	10,000	(100,000)	-90.91%
43031	Litigation	5,715	10,082	7,250	13,575	15,000	7,750	106.90%
43034	Atty's Fees - Special	17,148	37,902	26,000	59,000	31,000	5,000	19.23%
43035	Opposing Litigants	-	-	-	80,410	-	-	-
43110	Communications	115,402	110,530	138,618	139,618	137,333	(1,285)	-0.93%
43140	Postage and Freight	104,126	98,066	123,975	120,610	121,425	(2,550)	-2.06%
43210	Transportation/Subsistence	253,206	184,138	249,668	239,150	217,312	(32,356)	-12.96%
43215	Travel - Out of State	-	-	-	2,370	2,000	2,000	-
43216	Travel - In State	4,589	3,901	9,000	9,000	8,000	(1,000)	-11.11%
43220	Car Allowance	148,970	142,681	145,800	145,800	144,000	(1,800)	-1.23%
43221	Car Allowance/PC	19,200	20,550	23,400	23,400	23,400	-	0.00%
43260	Training	30,617	16,971	46,251	44,165	45,759	(492)	-1.06%
43270	Employee Development	9,750	10,000	10,000	10,000	10,000	-	0.00%
43310	Advertising	63,176	70,324	93,060	90,060	81,930	(11,130)	-11.96%
43410	Printing	42,731	68,552	53,050	51,438	51,800	(1,250)	-2.36%
43510	Insurance Premium	137,625	111,281	113,535	113,535	115,484	1,949	1.72%
43610	Utilities	227,601	215,186	234,326	234,326	229,274	(5,052)	-2.16%
43720	Equipment Maintenance	50,379	51,960	66,050	66,300	66,950	900	1.36%
43750	Vehicle Maintenance	1,385	592	4,200	4,000	3,200	(1,000)	-23.81%
43780	Maintenance Buildings	38,224	52,369	53,450	43,950	53,450	-	0.00%
43810	Rents and Operating Leases	28,910	28,756	29,225	29,125	20,605	(8,620)	-29.50%

Kenai Peninsula Borough Budget Detail

Fund 100 General Fund

Total General Fund Expenditures By Line Item - Continued

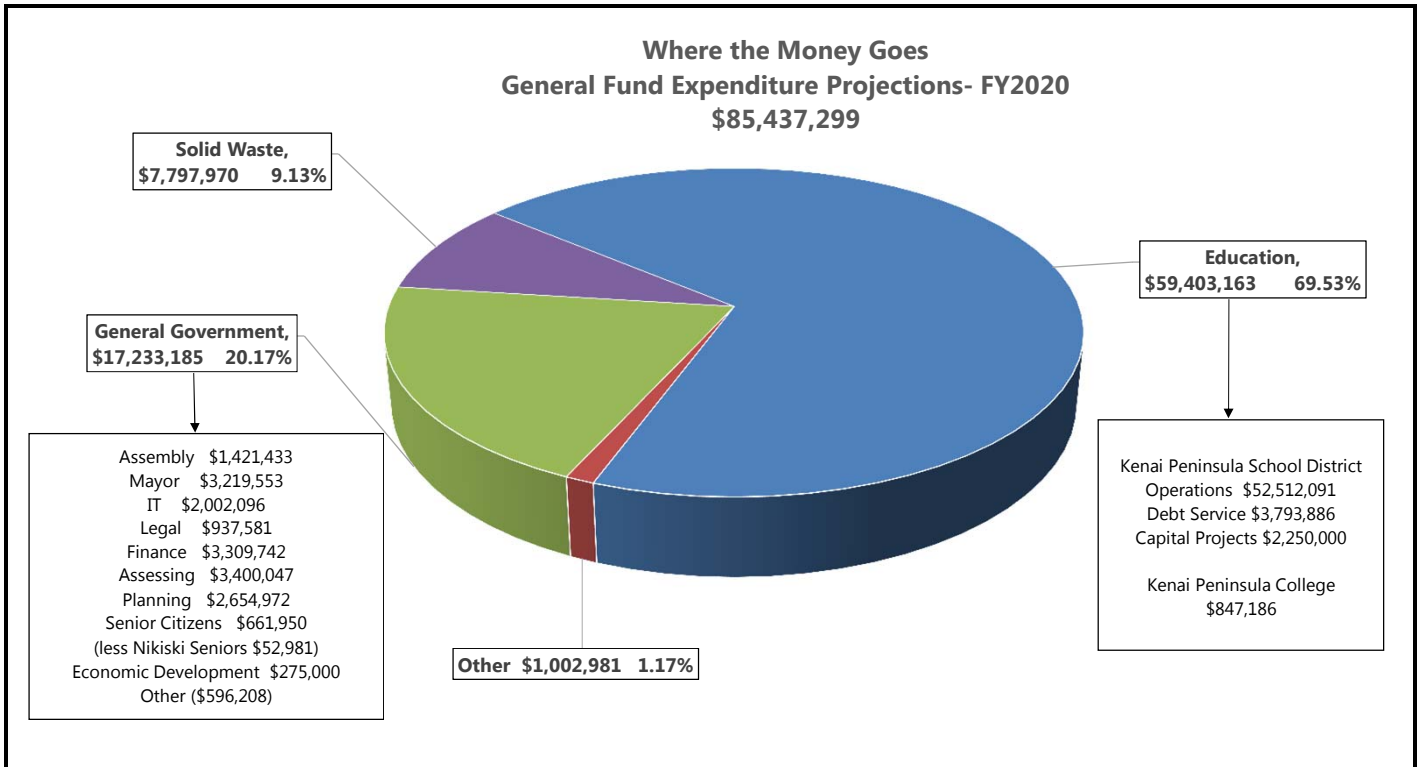
	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	220,047	233,082	179,784	179,784	213,681	33,897	18.85%
43920 Dues and Subscription	73,735	72,318	73,888	75,878	73,498	(390)	-0.53%
43931 Recording Fees	13,223	13,933	13,500	13,500	14,000	500	3.70%
43932 Litigation Reports	73,125	45,799	73,000	102,776	62,000	(11,000)	-15.07%
43999 Contingency	-	-	52,000	45,838	51,950	(50)	-0.10%
Total: Services	4,048,866	3,986,255	3,937,113	4,293,159	4,016,044	78,931	2.00%
Capital Outlay							
48110 Office Furniture	-	4,648	-	-	-	-	-
48120 Major Office Equipment	26,219	5,439	15,500	15,192	-	(15,500)	-100.00%
48630 Improvements other than Buildings	-	7,000	-	-	-	-	-
48710 Minor Office Equipment	48,722	59,589	52,672	72,496	60,841	8,169	15.51%
48720 Minor Office Furniture	7,305	8,668	10,998	26,743	6,675	(4,323)	-39.31%
48740 Minor Machinery & Equipment	1,825	-	-	4,348	-	-	-
48750 Minor Medical Equipment	-	2,658	2,500	2,500	1,500	(1,000)	-40.00%
Total: Capital Outlay	84,071	88,002	81,670	121,279	69,016	(12,654)	-15.49%
Transfers							
50235 Tfr EPHESA	-	350,000	350,000	350,000	350,000	-	0.00%
50241 Tfr S/D Operations	48,238,432	49,738,432	49,738,432	49,738,432	52,512,091	2,773,659	5.58%
50242 Tfr Postsecondary Education	779,958	778,252	820,685	817,755	847,186	26,501	3.23%
50260 Tfr Disaster Relief Fund	-	-	-	950,000	-	-	-
50264 Tfr 911 Fund	456,368	650,000	300,000	300,000	350,000	50,000	16.67%
50280 Tfr Nikiski Senior Service Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Tfr to Solid Waste	6,006,891	7,328,374	7,306,501	7,306,501	7,797,970	491,469	6.73%
50308 Tfr School Debt	4,124,567	3,801,496	3,791,562	3,791,562	3,783,886	(7,676)	-0.20%
50349 Tfr School Debt Expense	1,500	1,500	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	1,425,000	1,075,000	1,200,000	1,625,000	2,250,000	1,050,000	87.50%
50407 Tfr General Gov't. Capital Projects	250,000	-	-	-	250,000	250,000	-
50455 911 Communications Capital Projects	266,000	-	-	-	-	-	-
50883 Tustamena Terrace USAD	11,202	-	-	-	-	-	-
Total: Transfers	61,612,899	63,776,035	63,570,161	64,942,231	68,204,114	4,633,953	7.29%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(1,017,223)	(708,107)	(1,402,423)	(1,402,423)	(1,423,807)	(21,384)	1.52%
60004 Mileage Ticket Credits	(9,555)	(3,775)	(11,752)	(13,589)	(14,900)	(3,148)	23.17%
Total: Interdepartmental Charges	(1,026,778)	(711,882)	(1,414,175)	(1,416,012)	(1,438,707)	(24,532)	1.73%
Department Total	\$ 78,372,425	\$ 80,643,668	\$ 80,703,869	\$ 82,459,386	\$ 85,437,299	\$ 4,733,430	5.74%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2017 Actual		FY2018 Actual		FY2019 Forecast Budget		FY2020 Adopted Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	7,815,708,000	Equivalent	8,140,475,000	Equivalent	8,185,334,000	Equivalent	8,418,102,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	\$ 35,834,118	4.585	\$ 37,772,415	4.640	\$ 39,450,697	4.820	\$ 40,595,893	4.822
Motor Vehicle Tax	708,224	0.091	724,801	0.089	724,801	0.089	712,000	0.085
Sales Tax	30,400,062	3.890	31,508,914	3.871	31,733,000	3.877	32,272,462	3.834
Total Taxes	66,942,404	8.565	70,006,130	8.600	71,908,498	8.785	73,580,355	8.741
Federal Revenues	3,287,614	0.421	4,322,077	0.531	4,240,000	0.518	3,740,000	0.444
State Revenues:								
Reimbursement for School Debt	2,283,650	0.292	2,661,049	0.327	2,654,392	0.324	-	0.000
Revenue Sharing	1,374,231	0.176	1,241,100	0.152	1,032,704	0.126	830,672	0.099
Fish Tax	544,960	0.070	727,284	0.089	750,000	0.092	-	0.000
Other	496,157	0.063	423,557	0.052	205,000	0.025	205,000	0.024
Total State Revenues	4,698,998	0.601	5,052,990	0.621	4,642,096	0.567	1,035,672	0.123
Fees, Costs & Miscellaneous	405,749	0.052	208,162	0.026	250,000	0.031	250,000	0.030
Interest Earned	492,658	0.063	620,281	0.076	985,000	0.120	936,944	0.111
Total Revenues	75,827,423	9.702	80,209,640	9.853	82,025,594	10.021	79,542,971	9.449
Other Financing Sources:								
Operating Transfers:								
Special Revenue	193	0.000	-	0.000	-	0.000	-	0.000
Capital Projects	-	0.000	-	0.000	-	0.000	175,000	0.021
Total Other Financing Sources	193	0.000	-	0.000	-	0.000	175,000	0.021
Total Revenues and Other Financing Sources	\$ 75,827,616	9.702	\$ 80,209,640	9.853	\$ 82,025,594	10.021	\$ 79,717,971	9.470
EXPENDITURES:								
General Government:								
Assembly								
Administration	381,474	0.049	398,545	0.049	522,795	0.064	482,667	0.057
Clerk	496,773	0.064	507,610	0.062	564,058	0.069	555,004	0.066
Elections	103,926	0.013	157,953	0.019	103,435	0.013	113,910	0.014
Records Management	245,806	0.031	234,392	0.029	268,151	0.033	269,852	0.032
Total Assembly	1,227,979	0.157	1,298,500	0.160	1,458,439	0.178	1,421,433	0.169
Mayor								
Administration	773,438	0.099	727,455	0.089	781,258	0.095	817,059	0.097
Purchasing and Contracting	580,217	0.074	598,747	0.074	632,657	0.077	623,205	0.074
Emergency Management	514,000	0.066	654,553	0.080	800,981	0.098	822,869	0.098
Human Resources-Administration	691,119	0.088	663,218	0.081	716,455	0.088	676,140	0.080
Print/Mail Services	203,098	0.026	203,481	0.025	207,493	0.025	161,071	0.019
Custodial Maintenance	119,616	0.015	120,629	0.015	123,093	0.015	119,209	0.014
Total Mayor	2,881,488	0.369	2,968,083	0.365	3,261,937	0.399	3,219,553	0.382
Information Technology	1,862,601	0.238	1,861,821	0.229	2,037,551	0.249	2,002,096	0.238
Legal	984,716	0.126	969,147	0.119	1,167,415	0.143	937,581	0.111
Finance								
Administration	492,674	0.063	380,287	0.047	512,432	0.063	498,144	0.059
Financial Services	928,346	0.119	963,380	0.118	946,560	0.116	1,013,361	0.120
Property Tax & Collections	1,019,863	0.130	1,007,510	0.124	1,123,449	0.137	1,097,554	0.130
Sales Tax	637,299	0.082	641,693	0.079	657,798	0.080	700,683	0.083
Total Finance	3,078,182	0.394	2,992,870	0.368	3,240,239	0.396	3,309,742	0.393
Assessing								
Administration	1,306,631	0.167	1,283,409	0.158	1,405,667	0.172	1,426,441	0.169
Appraisal	1,805,084	0.231	1,778,859	0.219	1,881,215	0.230	1,973,606	0.234
Total Assessing	3,111,715	0.398	3,062,268	0.376	3,286,882	0.402	3,400,047	0.404
Planning								
Administration	1,284,152	0.164	1,338,644	0.164	1,290,090	0.158	1,259,825	0.150
Geographic Information Systems	502,411	0.064	529,317	0.065	592,345	0.072	596,596	0.071
River Center	748,812	0.096	707,258	0.087	791,182	0.097	798,551	0.095
Total Planning	2,535,375	0.324	2,575,219	0.316	2,673,617	0.327	2,654,972	0.315
Senior Citizens	608,969	0.078	608,969	0.075	608,969	0.074	608,969	0.072

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2017 Actual		FY2018 Actual		FY2019 Forecast Budget		FY2020 Adopted Budget	
	Taxable Value 7,815,708,000	Mill Rate Equivalent	Taxable Value 8,140,475,000	Mill Rate Equivalent	Taxable Value 8,185,334,000	Mill Rate Equivalent	Taxable Value 8,418,102,000	Mill Rate Equivalent
Economic Development	512,500	0.066	464,980	0.057	300,000	0.037	275,000	0.033
Non-Departmental								
Contract Services	1,332	0.000	-	0.000	47,106	0.006	-	0.000
Insurance	118,898	0.015	92,744	0.011	95,000	0.012	95,000	0.011
Other	10,856	0.001	11,357	0.001	50,000	0.006	50,000	0.006
Interdepartmental Charges	(174,685)	-0.022	(38,325)	-0.005	(710,000)	-0.087	(741,208)	-0.088
Total Non-Departmental	(43,599)	-0.006	65,776	0.008	(517,894)	-0.063	(596,208)	-0.071
Total Operations	16,759,926	2.144	16,867,633	2.072	17,517,155	2.140	17,233,185	2.047
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	48,238,432	6.172	49,738,432	6.110	49,738,432	6.077	52,512,091	6.238
Postsecondary Education	779,958	0.100	778,252	0.096	817,755	0.100	847,186	0.101
Disaster Relief	-	0.000	-	0.000	950,000	0.116	-	0.000
911 Communications	456,368	0.058	650,000	0.080	300,000	0.037	350,000	0.042
Eastern Highway Peninsal Emergency !	-	0.000	350,000	0.043	350,000	0.043	350,000	0.042
Nikiski Senior	52,981	0.007	52,981	0.007	52,981	0.006	52,981	0.006
Solid Waste	6,006,891	0.769	7,328,374	0.900	7,306,501	0.893	7,797,970	0.926
Debt Service Fund:								
School Debt	4,126,067	0.528	3,802,996	0.467	3,801,562	0.464	3,793,886	0.451
Capital Projects Funds:								
School Revenue	1,425,000	0.182	1,075,000	0.132	1,625,000	0.199	2,250,000	0.267
General Government	250,000	0.032	-	0.000	-	0.000	250,000	0.030
911 Communications	266,000	0.034	-	0.000	-	0.000	-	0.000
Fiduciary Funds:								
Tustemena Terrace USAD	11,202	0.001	-	0.000	-	0.000	-	0.000
Total Other Financing Uses	61,612,899	7.883	63,776,035	7.834	64,942,231	7.934	68,204,114	8.102
Total Expenditures and Other Financing Uses	78,372,825	10.028	80,643,668	9.907	82,459,386	10.074	85,437,299	10.149
Fund Balance Increase/(Decrease)	\$ (2,545,209)	-0.326	\$ (434,028)	-0.053	\$ (433,792)	-0.053	\$ (5,719,328)	-0.679



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

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

Major Long Term Issues and Concerns:

- Provide sufficient levels of funding for Borough departments to ensure their continued ability to meet the needs of Borough residents.
- Provide local educational funding borough residents can reasonably afford and sustain.
- Provide a high quality capital and operational maintenance program ensuring the continued use and economic value of Borough assets.
- Providing a solution for the underfunded Alaska Public Employees' Retirement System (PERS) / Alaska Teachers' Retirement System (TRS).

FY2019 Accomplishments:

- Implemented an Invocation Policy in compliance with court ruling.
- Officially named the Kenai Peninsula Borough Assembly Chambers in honor of Betty J. Glick
- Ongoing participation in the Material Site Work Group.
- Ongoing participation in the AK LNG Project Advisory Committee.
- Ongoing in participation in the Election Stakeholders Group.
- Successfully transitioned the Anchor Point, Kachemak Emergency and Seldovia Recreational Service Area Board from elected boards to appointed boards.
- Successfully amended boundary lines between the Central and South Peninsula Hospital Service Areas which provided for expansion in both hospital service area boundaries.

Performance Measures

	CY2016* Actual	CY2017* Actual	CY2018* Actual	CY2019* Projected
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	0	0	0
Number of Ordinances heard	77	74	77	75
Number of Resolutions heard	76	66	63	70
Work Sessions/Task Force Meetings	17	9	43	40

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11110 - Assembly Administration**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 44,200	\$ 43,800	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120 Temporary Wages - BOA	1,850	1,550	-	-	-	-	-
40120 Temporary Wages - BOE	5,490	3,250	5,967	5,967	5,967	-	0.00%
40210 FICA	5,006	4,343	5,367	5,367	5,366	(1)	-0.02%
40221 PERS	2,771	2,627	2,376	2,376	2,530	154	6.48%
40321 Health Insurance	80,533	101,608	145,272	145,272	125,000	(20,272)	-13.95%
40322 Life Insurance	232	187	-	-	-	-	-
Total: Personnel	140,082	\$ 157,365	203,382	203,382	183,263	(20,119)	-9.89%
Supplies							
42120 Computer Software	-	-	-	20,369	-	-	-
42210 Operating Supplies	921	236	2,000	1,880	3,000	1,000	50.00%
42310 Repair/Maintenance Supplies	-	-	-	120	-	-	-
Total: Supplies	921	236	2,000	22,369	3,000	1,000	50.00%
Services							
43011 Contractual Services	18,740	19,777	20,000	23,875	22,000	2,000	10.00%
43012 Audit Services	91,910	93,492	132,450	132,450	136,424	3,974	3.00%
43019 Software Licensing	27,522	27,468	27,600	27,754	30,000	2,400	8.70%
43110 Communications	2,727	2,810	3,000	3,000	3,000	-	0.00%
43210 Transportation/Subsistence	14,726	11,254	15,000	11,965	15,000	-	0.00%
43210 Transportation/Subsistence - BOA	511	659	-	-	-	-	-
43210 Transportation/Subsistence - BOE	5,526	627	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	-	-	-	2,370	2,000	2,000	-
43216 Travel In State	4,589	3,901	9,000	9,000	8,000	(1,000)	-11.11%
43220 Car Allowance	19,925	19,650	19,800	19,800	19,800	-	0.00%
43260 Training	2,120	1,825	3,300	3,300	3,655	355	10.76%
43310 Advertising - BOE	-	-	1,000	1,000	-	(1,000)	-100.00%
43610 Utilities	20,951	19,655	22,715	22,715	22,715	-	0.00%
43720 Equipment Maintenance	1,406	1,733	2,000	2,000	2,000	-	0.00%
43810 Rents and Operating Leases - BOE	950	-	-	-	-	-	-
43920 Dues and Subscriptions	27,543	28,071	28,510	28,510	28,310	(200)	-0.70%
Total: Services	239,146	230,922	285,875	289,239	294,404	8,529	2.98%
Capital Outlay							
48710 Minor Office Equipment	1,325	10,022	2,000	5,905	2,000	-	0.00%
48720 Minor Office Furniture	-	-	-	1,900	-	-	-
Total: Capital Outlay	1,325	10,022	2,000	7,805	2,000	-	0.00%
Department Total	\$ 381,474	\$ 398,545	\$ 493,257	\$ 522,795	\$ 482,667	\$ (10,590)	-2.15%

Line-Item Explanations

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

43011 Contractual Services. Radio broadcasts - based on regular meetings and additional funding for off-site and special meetings, if required (\$12,000), catering (\$9,000), and miscellaneous items including Assembly photos, plaques, hearing transcripts, etc. (\$1,000).

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

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

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

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

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

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

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

Department Function

Fund 100

General Fund

Dept 11120

Assembly - Clerk

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Consistently seeking new procedures and technology to realize efficiencies within the work product and a transparent public process. Ensure the very best in customer service.

FY2019 Accomplishments:

- Staffed 100+ meetings (regular and special), committees, hearings, and work sessions, including the Material Site Work Group (14), AK LNG Project Advisory Committee (10) and the Election Stakeholders Group.
- Utilized the Borough’s Facebook page to provide notice of, and promote, Assembly meetings and committee meetings and to disseminate election information, including board vacancies.
- Processed 54 Liquor Licenses (new/renewal/transfers).
- Processed 60 Marijuana License (new/renewal/transfers).
- Assisted with updating and amending service area bylaws (APFEMSA, SRSA, CES and RSA).
- Recipient of the 2018 Soldotna Chamber of Commerce Excellence in Government and Civic Affairs award.
- Worked with administration to create an ADA Compliance Program and added the additional responsibility of acting as the ADA Compliance Coordinator for the Borough.
- Created new invocation request submission form to comply with new policy.

FY2020 New Initiatives:

- Ongoing review of notification requirements to ensure effectiveness, efficiency and fiscal responsibility.
- Organize internal document structure and create and update procedure manuals.
- Ongoing staff education and professional development.
- Implementation of Boards and Commission Suite in Granicus for member tracking and appointment process.
- Create electronic internal process for routing and handling Public Record Requests.

Performance Measures

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	3.67	3.67	3.67	3.67

	CY2016* Actual	CY2017* Actual	CY2018* Actual	CY2019* Projected
Public Notices	50	50	71	50
Public Records Request	173	193	286	200
Board of Equalization Appeal Application Processed	182	780	317	300
Board of Equalization Appeals Heard	14	79	29	20
Planning Commission Decision Appeals Heard	2	3	2	2
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	0	0	0
Utility Special Assessment Districts	1	1	0	1
Road Improvement Assessment Districts	2	2	0	1
Administrative Appeals KPB 21.50	2	3	2	2

*Calendar year basis

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 236,438	\$ 244,089	\$ 269,347	\$ 269,347	\$ 272,202	\$ 2,855	1.06%
40120 Temporary Wages	-	(452)	-	-	-	-	-
40130 Overtime Wages	2,090	3,005	7,960	7,960	8,048	88	1.11%
40210 FICA	19,749	21,178	24,747	24,747	24,902	155	0.63%
40221 PERS	68,227	66,781	61,942	61,942	62,600	658	1.06%
40321 Health Insurance	79,844	84,182	87,023	87,023	91,750	4,727	5.43%
40322 Life Insurance	410	430	662	662	665	3	0.45%
40410 Leave	32,434	33,232	35,921	35,921	34,951	(970)	-2.70%
Total: Personnel	439,192	452,445	487,602	487,602	495,118	7,516	1.54%
Supplies							
42210 Operating Supplies	1,076	881	2,500	2,378	1,000	(1,500)	-60.00%
42410 Small Tools & Minor Equipment	110	-	-	122	-	-	-
Total: Supplies	1,186	881	2,500	2,500	1,000	(1,500)	-60.00%
Services							
43011 Contractual Services	10,790	9,277	12,000	12,000	10,000	(2,000)	-16.67%
43019 Software Licensing	121	-	200	200	200	-	0.00%
43110 Communications	2,770	2,903	3,200	3,200	3,200	-	0.00%
43140 Postage and Freight	3,743	2,957	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	5,605	5,163	4,000	3,620	4,000	-	0.00%
43220 Car Allowance	6,035	6,012	6,012	6,012	6,012	-	0.00%
43260 Training	2,219	2,050	1,475	1,475	2,050	575	38.98%
43310 Advertising	11,943	13,849	25,000	25,000	14,320	(10,680)	-42.72%
43610 Utilities	7,523	7,060	8,200	8,200	8,200	-	0.00%
43720 Equipment Maintenance	1,406	1,733	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	2,780	1,854	1,854	1,854	1,854	-	0.00%
43920 Dues and Subscriptions	897	1,026	1,050	1,430	1,050	-	0.00%
Total: Services	55,832	53,884	70,991	70,991	58,886	(12,105)	-17.05%
Capital Outlay							
48710 Minor Office Equipment	525	400	-	3,410	-	-	-
48720 Minor Office Furniture	38	-	-	-	-	-	-
Total: Capital Outlay	563	400	-	3,410	-	-	-
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	-	(445)	-	-	-
Total: Interdepartmental Charges	-	-	-	(445)	-	-	-
Department Total	\$ 496,773	\$ 507,610	\$ 561,093	\$ 564,058	\$ 555,004	\$ (6,089)	-1.09%

Line-Item Explanations

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

43011 Contractual Services. Ordinance codification services.

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

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

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

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

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

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

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

Equipment Replacement Payment Schedule

Items	Prior Years	FY2019 Estimated	FY2020 Projected	Projected Payments FY2021-2023
Copier	\$ 7,414	\$ 1,854	\$ 1,854	\$ -

Fund 100 Dept 11130	Department Function General Fund Assembly - Elections
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Mission:

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

Program Description:

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

Major Long Term Issues and Concerns:

- Federal laws that affect state and local elections require constant monitoring.
- Recruiting competent election workers for the October Borough, Cities of Kenai, Soldotna and Seward Elections.
- Work to get Federal and State election laws passed that enhance the election process while protecting the rights of citizens.
- Monitor and review Alaska Statutes on election laws making changes to the Borough’s process as needed.
- Conduct efficient and litigation free elections.
- The optical scan units that are currently used to conduct our elections are owned by the State of Alaska. These machines have passed their effective life and either need to be replaced and all options for conducting election need to be considered.

FY2019 Accomplishments:

- Administered Regular Borough Election without challenge.
- Programed ballots for the Borough and Cities of Kenai, Soldotna and Seward.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with Cities within the borough to produce a comprehensive voter pamphlet for the October regular municipal election.
- Assisted the Cities of Soldotna and Seward with Special Elections.
- Successfully transitioned three service area boards from elected boards to appointed boards.

FY2020 New Initiatives:

- To provide cost effective approaches to the conduct of borough elections:
 - Consideration of elected v. appointed service area board members in some areas.
 - Review of the Informational Brochure (voter pamphlet) content and future distribution process.
 - Participate in the Election Stakeholders Group and present a recommendation to the Assembly for consideration regarding the future of election administration in the borough.
 - Provide for accessible voting experiences for all eligible voters.

Performance Measures

	CY2017* Actual	CY2018* Actual	CY2019* Projected	CY2020* Estimated
Regular Election	1	1	1	1
Special/Runoff Elections	1	0	0	1
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	0	1	0	0
Petitions Certified	0	0	0	0
Absentee, Special Needs & Questioned Ballots Processed	4,676	1529	2000	4,000

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11130 - Assembly Elections**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 156	\$ 1,003	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	30,176	55,586	32,000	25,760	32,000	-	0.00%
40130 Overtime Wages	441	609	1,500	1,500	1,500	-	0.00%
40210 FICA	413	1,842	2,410	100	2,410	-	0.00%
40221 PERS	308	882	-	-	-	-	-
40321 Health Insurance	702	1,519	-	-	-	-	-
40322 Life Insurance	3	4	-	-	-	-	-
40511 Other Benefits	5	15	-	-	-	-	-
Total: Personnel	32,204	61,460	35,910	27,360	35,910	-	0.00%
Supplies							
42210 Operating Supplies	840	715	1,000	1,000	1,000	-	0.00%
Total: Supplies	840	715	1,000	1,000	1,000	-	0.00%
Services							
43011 Contractual Services	1,797	1,479	3,000	1,700	3,000	-	0.00%
43019 Software Licensing	8,661	8,661	9,000	9,000	9,000	-	0.00%
43110 Communications	2,484	2,089	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	10,736	7,502	10,000	6,865	10,000	-	0.00%
43210 Transportation/Subsistence	4,088	588	1,000	1,000	1,000	-	0.00%
43260 Training	1,085	-	-	-	-	-	-
43310 Advertising	6,428	9,399	10,000	10,000	10,000	-	0.00%
43410 Printing	34,653	64,210	40,000	40,000	40,000	-	0.00%
43810 Rents and Operating Leases	950	1,850	1,000	1,000	1,000	-	0.00%
Total: Services	70,882	95,778	77,000	72,565	77,000	-	0.00%
Capital Outlay							
48710 Minor Office Equipment	-	-	-	1,360	-	-	-
48720 Minor Office Furniture	-	-	-	1,150	-	-	-
Total: Capital Outlay	-	-	-	2,510	-	-	-
Department Total	\$ 103,926	\$ 157,953	\$ 113,910	\$ 103,435	\$ 113,910	\$ -	0.00%

Line-Item Explanations

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

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

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

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

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

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

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

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

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

Department Function

Fund 100

General Fund

Dept 11140

Assembly – Records Management

Mission

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

Program Description

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

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

Major Long Term Issues and Concerns:

- Audit entries in our records management software program in order to verify good data will be migrated to the new software when purchased.
- Internal increased demand for electronic/scanned/microfilmed records may require increasing ½ time position to full-time.
- Ongoing training of records staff to adhere/administer Generally Accepted Recordkeeping Principals (GARP).

FY2019 Accomplishments

- Destruction of 358 boxes for FY2019; 176 that met their mandated retention and 182 that were transferred to microfilm and/or electronic images.
- In collaboration with the Legal Department, donated 44 boxes of state statutes and administrative code to the State Law Library.
- Quarterly updates to the Borough’s retention schedule to mirror current business practices, while adhering to borough, state and federal laws.
- Conducted annual training and assisted record custodians from each department in utilizing the automated records management system and updated the user manual.
- Developed 8 records and archiving procedures to assist with implementing a detailed and thorough records management program.
- Completed RFP for new records management software.

FY2020 New Initiatives:

- Continue efforts in maintaining a current and updated retention schedule.
- Continue to hold quarterly meetings with department record custodians and conduct an annual training event.
- Per KPB 2.52.060 continue collaboration with the administration to implement the Borough “branding project”.
- Data migration to new records management software.

Performance Measures

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted
Staffing History	1.83	1.83	1.83	1.83

	CY2016* Actual	CY2017* Actual	CY2018* Actual	CY2019* Projected
Files Returned	508	350	519	400
Files Out for Review	552	389	725	400
Reviewed Box Returned	87	147	87	100
Boxes Out for Review	89	131	121	100
Microfilm Reels Indexed	303	303	345	300
Microfilm Reels Processed	306	279	330	300
New Boxes Received	343	310	304	300
Number of Boxes Shredded	365	346	182	400
Obsolete Document Destruction/Shredded	7,026 lbs.	8,045 lbs.	3,269 lbs.	7,000 lbs.

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11140 - Assembly Records Management

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 91,311	\$ 89,590	\$ 97,543	\$ 97,543	\$ 98,461	\$ 918	0.94%
40130 Overtime Wages	-	-	1,845	1,845	1,855	10	0.54%
40210 FICA	7,212	7,357	8,940	8,940	9,042	102	1.14%
40221 PERS	25,591	25,098	22,491	22,491	22,698	207	0.92%
40321 Health Insurance	42,232	42,677	43,393	43,393	45,750	2,357	5.43%
40322 Life Insurance	159	161	248	248	248	-	0.00%
40410 Leave	13,023	13,800	13,444	13,444	13,839	395	2.94%
40511 Other Benefits	286	283	288	288	288	-	0.00%
Total: Personnel	179,814	178,966	188,192	188,192	192,181	3,989	2.12%
Supplies							
42210 Operating Supplies	1,418	1,759	5,000	5,000	1,500	(3,500)	-70.00%
42230 Fuel, Oil & Lubricants	78	49	400	400	400	-	0.00%
42250 Uniforms	549	416	416	416	416	-	0.00%
42310 Repair/Maintenance Supplies	412	171	-	-	-	-	-
42410 Small Tools & Minor Equipment	-	27	-	-	-	-	-
Total: Supplies	2,457	2,422	5,816	5,816	2,316	(3,500)	-60.18%
Services							
43011 Contractual Services	9,681	16,000	24,000	24,000	23,530	(470)	-1.96%
43019 Software Licensing	7,000	7,210	8,100	8,100	8,100	-	0.00%
43110 Communications	678	701	750	750	750	-	0.00%
43140 Postage and Freight	74	100	500	500	500	-	0.00%
43210 Transportation/Subsistence	670	733	1,000	1,000	1,000	-	0.00%
43220 Car Allowance	1,193	1,188	1,188	1,188	1,188	-	0.00%
43260 Training	475	625	475	475	475	-	0.00%
43610 Utilities	27,190	25,918	29,000	29,000	29,000	-	0.00%
43720 Equipment Maintenance	2,298	99	6,350	6,350	6,350	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	5,726	-	-	-	3,607	3,607	-
43920 Dues and Subscriptions	430	430	655	655	655	-	0.00%
Total: Services	55,415	53,004	72,218	72,218	75,355	3,137	4.34%
Capital Outlay							
48120 Major Office Equipment	8,120	-	-	-	-	-	-
48710 Minor Office Equipment	-	-	-	1,925	-	-	-
Total: Capital Outlay	8,120	-	-	1,925	-	-	-
Department Total	\$ 245,806	\$ 234,392	\$ 266,226	\$ 268,151	\$ 269,852	\$ 3,626	1.36%

Line-Item Explanations

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

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

43011 Contractual Services. Processing of microfilm (\$16,000), shredding records scheduled for destruction (\$5,000), and Social Media Archiving (\$2,530).

43019 Software Licensing. Support contract for records program (\$7,453), security camera software renewal (\$100) and security cameras at records center (\$500), and miscellaneous software licensing (\$47).

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

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

43720 Equipment Maintenance. Fuji large bed and high speed scanners (\$2,750), and fire suppression system annual maintenance (\$3,600).

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

48710 Minor Office Equipment. Cisco Phones (5) Replacement of antiquated phones.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2019 Estimated	FY2020 Projected	Projected Payments FY2021-2023
Records software - supplemental *	\$ -	\$ -	\$ 3,607	\$ 14,904

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

Kenai Peninsula Borough

Budget Detail

Fund 100

Assembly Department Totals

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original	Budget %
Personnel								
40110	Regular Wages	\$ 327,905	\$ 334,682	\$ 366,890	\$ 366,890	\$ 370,663	\$ 3,773	1.03%
40120	Temporary Wages	81,716	103,734	82,367	76,127	82,367	-	0.00%
40130	Overtime Wages	2,531	3,614	11,305	11,305	11,403	98	0.87%
40210	FICA	32,380	34,720	41,464	39,154	41,720	256	0.62%
40221	PERS	96,897	95,388	86,809	86,809	87,828	1,019	1.17%
40321	Health Insurance	203,311	229,986	275,688	275,688	262,500	(13,188)	-4.78%
40322	Life Insurance	804	782	910	910	913	3	0.33%
40410	Leave	45,457	47,032	49,365	49,365	48,790	(575)	-1.16%
40511	Other Benefits	291	298	288	288	288	-	0.00%
	Total: Personnel	791,292	850,236	915,086	906,536	906,472	(8,614)	-0.94%
Supplies								
42120	Computer Software	-	-	-	20,369	-	-	-
42210	Operating Supplies	4,255	3,591	10,500	10,258	6,500	(4,000)	-38.10%
42230	Fuel, Oil, and Lubricant	78	49	400	400	400	-	0.00%
42250	Uniforms	549	416	416	416	416	-	0.00%
42310	Repair/Maintenance Supplies	412	171	-	120	-	-	-
42410	Small Tools & Minor Equipment	110	27	-	122	-	-	-
	Total: Supplies	5,404	4,254	11,316	31,685	7,316	(4,000)	-35.35%
Services								
43011	Contractual Services	41,008	46,533	59,000	61,575	58,530	(470)	-0.80%
43012	Audit Services	91,910	93,492	132,450	132,450	136,424	3,974	3.00%
43019	Software Licensing	43,304	43,339	44,900	45,054	47,300	2,400	5.35%
43110	Communication	8,659	8,503	9,950	9,950	9,950	-	0.00%
43140	Postage and Freight	14,553	10,559	16,500	13,365	16,500	-	0.00%
43210	Transportation/Subsistence	31,126	19,024	22,500	19,085	22,500	-	0.00%
43215	Travel out of State	-	-	-	2,370	2,000	2,000	-
43216	Travel in State	4,589	3,901	9,000	9,000	8,000	(1,000)	-11.11%
43220	Car Allowance	27,153	26,850	27,000	27,000	27,000	-	0.00%
43260	Training	5,899	4,500	5,250	5,250	6,180	930	17.71%
43310	Advertising	18,371	23,248	36,000	36,000	24,320	(11,680)	-32.44%
43410	Printing	34,653	64,210	40,000	40,000	40,000	-	0.00%
43610	Utilities	55,664	52,633	59,915	59,915	59,915	-	0.00%
43720	Equipment Maintenance	5,110	3,565	10,350	10,350	10,350	-	0.00%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810	Rents and Operating Leases	1,900	1,850	1,000	1,000	1,000	-	0.00%
43812	Equipment Replacement Pymt.	8,506	1,854	1,854	1,854	5,461	3,607	194.55%
43920	Dues and Subscriptions	28,870	29,527	30,215	30,595	30,015	(200)	-0.66%
	Total: Services	421,275	433,588	506,084	505,013	505,645	(439)	-0.09%
Capital Outlay								
48120	Major Office Equipment	8,120	-	-	-	-	-	-
48710	Minor Office Equipment	1,850	10,422	2,000	12,600	2,000	-	0.00%
48720	Minor Office Furniture	38	-	-	3,050	-	-	-
	Total: Capital Outlay	10,008	10,422	2,000	15,650	2,000	-	0.00%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	-	-	(445)	-	-	-
	Total: Interdepartmental Charges	-	-	-	(445)	-	-	-
Department Total		\$ 1,227,979	\$ 1,298,500	\$ 1,434,486	\$ 1,458,439	\$ 1,421,433	\$ (13,053)	-0.91%

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Department Function

Fund 100

General Fund

Dept 11210

Mayor

Mission:

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

Major Long Term Issues and Concerns:

- Balance the budget without increasing local taxes.
- Maintain the same level of services with reduced state revenues.
- Ensure KPB is well represented with the AK LNG project.
- Look for ways to reduce the cost of employee healthcare.
- Improve the Borough's economic development.
- Provide local tax incentives for new business development.
- Support all local fish groups at the state and federal levels.
- Advocate common sense changes to anadromous streams code of ordinances.
- Reduce workers comp claims with improved safety programs.

FY2019 Accomplishments:

- Reduced the KPB operational budget by 5.7%.
- Overall 47% reduction in recordable safety incidents.
- Formed an LNG Advisory Committee.
- Upgraded the KPB Emergency Alert System.
- Created the KPB Land Trust Investment Account.
- Remodeled IT and upgraded boiler system at reduced cost.
- Managed four emergency declarations for floods/earthquake.
- Collective Bargaining Agreement 1-year extension.

FY2020 New Initiatives:

- Submit a balanced FY2020 budget with reduced state revenue.
- Provided security upgrades for KPB and the School District.
- Secure K-Selo school grant funding and work on construction solutions.
- Lower workers comp claims through improved safety programs and awareness.
- Increase land sales for development and agricultural incentives.
- Complete the Kenai Spur North Road Expansion.
- Develop and implement a waste to energy project with the Municipality of Anchorage.

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	6.00	5.00	4.50	4.50

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11210 - Mayor Administration**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 459,203	\$ 400,542	\$ 435,457	\$ 435,457	\$ 450,858	\$ 15,401	3.54%
40120 Temporary Wages	2,497	7,094	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	68	754	-	-	-	-	-
40210 FICA	38,923	34,990	39,050	39,050	41,179	2,129	5.45%
40221 PERS	94,239	84,255	87,219	87,219	94,342	7,123	8.17%
40321 Health Insurance	79,073	89,526	106,704	106,704	112,500	5,796	5.43%
40322 Life Insurance	796	685	1,048	1,048	1,080	32	3.05%
40410 Leave	36,860	39,975	39,280	39,280	47,875	8,595	21.88%
Total: Personnel	711,659	657,821	716,258	716,258	755,334	39,076	5.46%
Supplies							
42021 Promotional Supplies	-	54	500	500	400	(100)	-20.00%
42120 Computer Software	-	571	300	367	200	(100)	-33.33%
42210 Operating Supplies	2,207	2,724	2,700	2,660	2,600	(100)	-3.70%
42230 Fuel, Oil & Lubricants	-	-	-	68	-	-	-
42250 Uniforms	-	225	-	75	-	-	-
42410 Small Tools & Minor Equipment	-	-	-	40	-	-	-
Total: Supplies	2,207	3,574	3,500	3,710	3,200	(300)	-8.57%
Services							
43011 Contractual Services	350	12,746	1,800	1,325	1,500	(300)	-16.67%
43019 Software Licensing	291	51	-	-	-	-	-
43021 Peninsula Promotion	3,317	7,210	10,000	8,562	10,000	-	0.00%
43110 Communications	5,460	4,785	4,300	4,300	4,000	(300)	-6.98%
43140 Postage and Freight	298	265	450	550	400	(50)	-11.11%
43210 Transportation/Subsistence	14,818	8,533	12,000	19,742	11,750	(250)	-2.08%
43220 Car Allowance	16,172	12,906	10,800	10,800	10,800	-	0.00%
43260 Training	2,525	592	2,600	600	2,000	(600)	-23.08%
43310 Advertising	77	-	5,000	2,000	4,500	(500)	-10.00%
43410 Printing	812	591	850	-	800	(50)	-5.88%
43610 Utilities	11,191	11,614	9,000	9,000	8,500	(500)	-5.56%
43720 Equipment Maintenance	88	74	500	500	475	(25)	-5.00%
43810 Rents and Operating Leases	125	-	-	-	-	-	-
43920 Dues and Subscriptions	2,140	2,904	3,000	3,000	2,700	(300)	-10.00%
43999 Contingencies	-	-	2,000	1,903	1,950	(50)	-2.50%
Total: Services	57,664	62,271	62,300	62,282	59,375	(2,925)	-4.70%
Capital Outlay							
48120 Major Office Equipment	2,657	-	-	-	-	-	-
48710 Minor Office Equipment	-	1,897	750	1,950	725	(25)	-3.33%
48720 Minor Office Furniture	248	1,892	450	450	425	(25)	-5.56%
Total: Capital Outlay	2,905	3,789	1,200	2,400	1,150	(50)	-4.17%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(997)	-	(2,000)	(3,392)	(2,000)	-	-
Total: Interdepartmental Charges	(997)	-	(2,000)	(3,392)	(2,000)	-	-
Department Total	\$ 773,438	\$ 727,455	\$ 781,258	\$ 781,258	\$ 817,059	\$ 35,801	4.58%

Line-Item Explanations

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

43011 Contractual Services. Miscellaneous services for Mayor's office (\$1,500).

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.

43999 Contingency. Funds set aside to cover unanticipated expenditures.

Department Function

Fund 100

General Fund

Dept 11227

Purchasing & Contracting

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2019 Accomplishments:

Purchasing Administration:

- Implemented and administered an online auction process for the disposal of surplus tangible property and netting approximately \$26,000 in two (2) online auctions. Another auction is scheduled for Spring 2019.
- Supported the Borough in the acquisition of approximately \$97 million worth of goods and services.
- Successfully implemented last phase of e-bidding process with inclusion of Requests for Proposals that will provide increased efficiency in the department and easier proposal submission for proposers. It opened bidding pool to wider range of outside bidders for professional services.

- Maintained efficient levels of inventory and consumables for maintenance warehouse and overall cost of inventory and time management.
- Continued improved efficiency in open purchase order management for Maintenance Department.
- Continued integration and internal business practices for Purchasing and Contracting Department, updated contractual and bidding documentation for large service contracts.

Capital Projects

- Provided drawing and document support to the Maintenance Department allowing for improved Maintenance Department efficiency on small projects.
- Provided Land Management building and property evaluation support for property acquisitions.
- Improved project coordination and communications with Borough departments.
- Successfully integrated Road Service Area capital improvement projects into department responsibility and with that completed alignment of all capital improvement projects now being managed under the single department. This provided increased efficiencies across the departments and contract management.

FY2020 New Initiatives:

- Continue in Borough wide review of KPB procurement processes with the intent of developing and implementing strategies for improvement and efficiency and adjustment of procurement Code of Ordinances.
- Expand annual inspection and identification of department and service area facilities for CIP and deferred maintenance needs for non-school facilities.
- Continue to review service and supply agreements across the Borough to identify potential cost savings.
- Complete improvement of aligning efficiency in contracts and purchasing administration in combined department and integration and roads capital improvement projects.
- Improve alignment of internal business practices for more efficient project management across the Borough.
- Develop successful and more efficient process for micro-purchasing across the Borough.

<p>Department Function</p> <p>Fund 100</p> <p>Dept 11227</p>	<p>General Fund</p> <p>Purchasing & Contracting - Continued</p>
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Major projects in design:

CES Training Site Phase 2 Expansion, Homer Solid Waste Facility Landfill Closure Phase II, Nikiski Community Recreation Center Remodel, Funny River Upgrades. Road Projects: Flintock Lane, Bidarki Drive, Bridger Road; Hutler Road; Glenn Road, Kipling Circle; Tern Circle, JacNJil Circle, Jitney Circle; Tim Avenue, Muir Street, Creek View Road.

Major projects in progress:

CPH OB CATH Lab, Kenai Spur Highway Extension, Nikiski Fire Station #3, Nikiski Fire Station Engine Exhaust Removal, Nikiski Fire Station #1 Parking Lot Repairs, NPRSA Pool Fire Alarm System Replacement, Central Peninsula Landfill C&D Cell Expansion Phase II, Nikiski Fire Station Boiler Replacement. Road Projects: Heights Lane and Hillside Drive; Huskey and Betty Lou; Myra Avenue, David Avenue, Peggy Drive & Sharon Street; Jacobs Ladder.

Major projects completed:

IT Department Remodel, CPL Cell 3 & Cell C&D expansion, CES Station #4 Painting and Siding, CES Station #3 Painting and Concrete Sealing, CES Lighting Improvements Phase 3, 911 Public Safety Comm. Center, Bear Creek Multi-Use Facility, Borough Administrative Building Boiler Replacement, North Pen Rec and Nikiski Fire station 1 septic tank replacements, Homer Middle School Gym Floor, Seward Bear Creek Flood SA-Upper Salmon Creek. SPH Medical Center, SPH HVAC OR Project. Road Projects: Kilcher Road; Morning Circle; Morrison Drive; Wyoh Way, Laghus Street South, Maria Road & Cana Court.

Purchasing:

Priority/Goal: Procurement

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

Objective: To obtain the best value and business efficiencies while preserving the integrity and fairness of the procurement process.

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated
Staffing History	4	4	4	4
Contracts/Agreements (long form)	62	32	30	40
Contracts/Agreements (short form)	182	195	200	225
Formal Solicitations	61	61	55	60
Number of Appeals/affirmed appeals	0	0	0	0
Supplier/Contractor Contacts	1,516	1,516	1,428	1,451

Capital Projects:

Priority/Goal: Staffing

Goal: Efficient and effective project management

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

Measures:

	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Project Manager to Project Ratio	1:7	1:8	1:8	1:8	1:8
Staffing history (prorated based upon FTE equivalents during the year)		6	6	4	4

Priority/Goal: Schedule

Goal: To provide timely service to Service Areas and Departments in scheduling and completion of projects.

Objective: To complete all projects within the grantor's funding time requirements.

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Projects completed within funding time requirements	100%	100%	100%	100%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Purchasing and Contracting

	FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted & Original Budget	%
Personnel							
40110 Regular Wages	\$ 673,605	\$ 607,613	\$ 641,007	\$ 641,007	\$ 632,609	\$ (8,398)	-1.31%
40120 Temporary Wages	-	-	6,800	6,800	6,800	-	0.00%
40130 Overtime Wages	1,733	1,194	7,722	7,722	7,412	(310)	-4.01%
40210 FICA	58,094	59,192	58,691	58,691	57,868	(823)	-1.40%
40221 PERS	195,939	166,748	144,962	144,962	143,026	(1,936)	-1.34%
40321 Health Insurance	208,972	192,780	189,696	189,696	200,000	10,304	5.43%
40322 Life Insurance	1,203	1,284	1,565	1,565	1,545	(20)	-1.28%
40410 Leave	93,682	74,448	87,087	87,087	85,125	(1,962)	-2.25%
40511 Other Benefits	581	576	576	576	576	-	0.00%
Total: Personnel	1,233,809	1,103,835	1,138,106	1,138,106	1,134,961	(3,145)	-0.28%
Supplies							
42120 Computer Software	2,169	59	300	370	300	-	0.00%
42210 Operating Supplies	1,372	1,912	5,150	5,050	5,000	(150)	-2.91%
42230 Fuel, Oil & Lubricants	343	-	-	-	-	-	-
42250 Uniforms	418	416	416	416	416	-	0.00%
42263 Training Supplies	-	-	200	130	200	-	0.00%
42310 Repair/Maintenance Supplies	-	-	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	322	359	400	500	400	-	0.00%
Total: Supplies	4,624	2,746	6,666	6,666	6,516	(150)	-2.25%
Services							
43011 Contractual Services	3,587	3,549	3,800	3,830	5,350	1,550	40.79%
43019 Software Licensing	305	2,759	2,400	2,400	2,400	-	0.00%
43110 Communications	9,484	8,392	13,495	13,495	13,000	(495)	-3.67%
43140 Postage and Freight	597	218	300	270	300	-	0.00%
43210 Transportation/Subsistence	16,441	17,918	22,960	22,960	22,675	(285)	-1.24%
43220 Car Allowance	18,346	15,071	14,400	14,400	14,400	-	0.00%
43260 Training	3,123	100	2,373	2,373	1,538	(835)	-35.19%
43310 Advertising	1,851	2,932	4,600	4,600	4,600	-	0.00%
43410 Printing	-	-	100	100	100	-	0.00%
43610 Utilities	6,768	5,283	9,711	9,711	5,548	(4,163)	-42.87%
43720 Equipment Maintenance	2,273	1,690	3,100	3,100	3,000	(100)	-3.23%
43780 Buildings/Grounds Maintenance	-	132	-	-	-	-	-
43920 Dues and Subscriptions	1,579	1,913	2,375	2,375	2,450	75	3.16%
Total: Services	64,354	59,957	79,614	79,614	75,361	(4,253)	-5.34%
Capital Outlay							
48120 Major Office Equipment	3,728	-	-	-	-	-	-
48710 Minor Office Equipment	3,308	1,579	3,900	3,900	4,200	300	7.69%
48720 Minor Office Furniture	2,121	-	1,000	1,000	500	(500)	-50.00%
Total: Capital Outlay	9,157	1,579	4,900	4,900	4,700	(200)	-4.08%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(731,727)	(569,370)	(596,629)	(596,629)	(598,333)	(1,704)	-
Total: Interdepartmental Charges	(731,727)	(569,370)	(596,629)	(596,629)	(598,333)	(1,704)	-
Department Total	\$ 580,217	\$ 598,747	\$ 632,657	\$ 632,657	\$ 623,205	\$ (9,452)	-1.49%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Purchasing and Contracting - Continued

Line-Item Explanations

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

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

42120 Computer Software. Two annual software upgrades.

43011 Contractual Services. Custodial services (\$5,350).

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

43260 Training. Project management certification, Alaska Code Council seminar and other associated project management conferences/seminars and procurement webinars.

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

43720 Equipment Maintenance. Copier maintenance.

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

48710 Minor Office Equipment. Monitors / UPS units (\$1,000); Surface Pro for PM (\$2,000); computer upgrade for new director (\$1,200).

48720 Minor Office Furniture. To cover cost of new chair (\$500).

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

Department Function

Fund 100

General Fund

Dept 11250

Office of Emergency Management

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- The OEM model requires staffing from other Borough departments to form an Incident Management Team (IMT) to adequately respond and recover from emergencies and disasters. Support for a fully staffed and trained team has not been present in the past several years, and is diminishing our response capacity.

FY2019 Accomplishments

- Performed two successful incident responses: 2018 Seward Flood and November 2018 Earthquake.
- Participated in transportation feasibility planning for major earthquakes that may affect transportation routes in Southcentral Alaska with military and civilian leadership.

- Completed first phase of backup communications system installation with ultimate goal of establishing resilient KPB-wide communications in all communities.
- Fully staffed OEM office and implemented new approach to Community Emergency Response Team (CERT) volunteers and team organization.
- Participated in several emergency exercises including organizing several full-scale events including the statewide Alaska Shield 2019 exercise.

FY2020 New Initiatives:

- Increase involvement in the Seward/Bear Creek community and provide more continuity and management to KPB functions in the east peninsula.
- Utilize the whole-community approach to emergency management by bringing voluntary and other community organizations together for planning and coordination during emergency events, specifically addressing volunteers, sheltering, and donation management. Grant funds were awarded to assist with staffing to complete this project and work is expected to continue through the first half of FY2020.
- Provide a greater focus on our cities and unincorporated communities by establishing a better system for operational coordination during an emergency. This initiative is a direct result of lessons learned during events in 2018.

Performance Measures

Priority/Goal: Emergency Preparedness.

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

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

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Number of declared disaster responses	1	1	2	2
Number of Public presentations, lectures and media interviews	12	16	24	26
Number of exercise and/or responses conducted	8	7	8	8
Number of active Incident Management Team members	9	11	14	20
Number of Borough employees meeting NIMS certification requirements	125	125	130	145
Number of ICS classes conducted	8	5	6	8
Percentage of functional AHAB sirens	100%	100%	100%	100%
Number of CERT classes and/or exercises conducted	5	5	4	6
Number of active CERT trained members	153	153	175	200
	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	4.25	4.00	4.00	4.00

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 208,459	\$ 274,180	\$ 296,306	\$ 296,306	\$ 284,638	\$ (11,668)	-3.94%
40120 Temporary Wages	5,092	8,958	10,000	10,000	20,000	10,000	100.00%
40130 Overtime Wages	1,276	-	4,186	4,186	4,208	22	0.53%
40210 FICA	19,097	23,502	26,947	26,947	26,928	(19)	-0.07%
40221 PERS	35,984	48,797	67,101	67,101	64,534	(2,567)	-3.83%
40321 Health Insurance	3,383	47,067	74,136	74,136	77,000	2,864	3.86%
40322 Life Insurance	419	393	724	724	701	(23)	-3.18%
40410 Leave	30,787	34,981	37,241	37,241	38,665	1,424	3.82%
40511 Other Benefits	304	259	288	288	288	-	0.00%
Total: Personnel	304,801	438,137	516,929	516,929	516,962	33	0.01%
Supplies							
42120 Computer Software	575	362	1,000	1,000	500	(500)	-50.00%
42210 Operating Supplies	3,020	2,166	5,000	4,950	4,750	(250)	-5.00%
42230 Fuels, Oils and Lubricants	745	811	2,500	2,500	2,500	-	0.00%
42250 Uniforms	-	-	-	-	750	750	-
42310 Repair/Maintenance Supplies	10,199	18,406	14,000	13,500	11,500	(2,500)	-17.86%
42360 Motor Vehicle Repair Supplies	111	294	500	1,000	500	-	0.00%
42410 Small Tools & Minor Equipment	939	986	800	850	2,000	1,200	150.00%
Total: Supplies	15,589	23,025	23,800	23,800	22,500	(1,300)	-5.46%
Services							
43011 Contractual Services	119,485	97,392	106,808	116,890	122,930	16,122	15.09%
43019 Software Licensing	4,034	721	2,625	2,625	2,693	68	2.59%
43110 Communications	27,173	27,780	32,023	32,023	32,023	-	0.00%
43140 Postage and Freight	56	115	500	500	300	(200)	-40.00%
43210 Transportation/Subsistence	1,255	3,737	6,750	6,750	4,266	(2,484)	-36.80%
43260 Training	-	140	605	605	1,250	645	106.61%
43310 Advertising	-	46	350	350	-	(350)	-100.00%
43410 Printing	147	83	100	100	-	(100)	-100.00%
43610 Utilities	13,648	11,615	10,362	10,362	12,922	2,560	24.71%
43720 Equipment Maintenance	131	321	1,500	1,500	1,000	(500)	-33.33%
43750 Vehicle Maintenance	1,045	457	1,000	1,000	1,000	-	0.00%
43780 Building/Grounds Maintenance	17,878	33,140	29,350	19,850	29,350	-	0.00%
43812 Equipment Replacement Pymt	4,360	2,643	2,643	2,643	16,107	13,464	509.42%
43920 Dues and Subscriptions	591	596	1,290	1,290	890	(400)	-31.01%
43999 Disaster Response Contingency	-	-	50,000	43,935	50,000	-	0.00%
Total: Services	189,803	178,786	245,906	240,423	274,731	28,825	11.72%
Capital Outlay							
48110 Office Furniture	-	4,648	-	-	-	-	-
48120 Major Office Equipment	-	-	6,000	1,091	-	(6,000)	-100.00%
48710 Minor Office Equipment	1,832	4,285	5,346	11,390	6,376	1,030	19.27%
48720 Minor Office Furniture	150	3,014	500	500	800	300	60.00%
48740 Minor Machines & Equipment	1,825	-	-	4,348	-	-	-
48750 Minor Medical Equipment	-	2,658	2,500	2,500	1,500	(1,000)	-40.00%
Total: Capital Outlay	3,807	14,605	14,346	19,829	8,676	(5,670)	-39.52%
Department Total	\$ 514,000	\$ 654,553	\$ 800,981	\$ 800,981	\$ 822,869	\$ 21,888	2.73%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

Line-Item Explanations

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

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

42250 Uniforms. Purchase uniforms for public presentations, outreach, and field work to readily identify OEM and Incident Management Team staff.

42310 Repair/Maintenance Supplies. Supplies and parts for building maintenance, warning siren components, generator parts, and other repair supplies.

42360 Motor Vehicle Repair Supplies. Parts for mobile command vehicle, trailers, and operational vehicles.

42410 Small Tools. Increase to purchase tools for radio maintenance and programming.

43011 Contractual Services. Flood warning stations (\$77,200), KPB alerts system (\$12,500), janitorial services (\$3,900), radio and repeater system maintenance (\$12,000), Emergency Alert System (EAS) annual fee (\$700), South Peninsula communications site installation (\$8,000), Federal Signal siren upgrades (\$8,500), and employment background checks (\$130).

43019 Software Licensing. Incident Management Software annual fee (\$1,600), security camera licensing (\$193), and annual fee for warning siren software (\$900).

43110 Communications. Connectivity for ERC, long distance, cable, mobile phones, satellite phones, circuits for warning sirens, mobile data for field software.

43210 Transportation/Subsistence. Siren maintenance/repair in remote communities including across Kachemak Bay, CERT classes in various KPB communities, and Emergency Management Institute training (FEMA subsidized).

43260 Training. Includes coursework for two-way radio training for program manager to enable more radio work to be brought in-house rather than contracted.

43780 Building / Grounds Maintenance. Grounds maintenance, snow plowing and sanding, elevator, boilers, HVAC, and other building system maintenance, warning siren preventative maintenance and repairs. Includes maintenance and testing for five emergency generators. Increase due to siren maintenance scheduled for this FY.

43920 Dues and Subscriptions. International Association of Emergency Managers (\$190), Emergency Management Accreditation Program (\$450), Association of State Floodplain Managers (\$160), vehicle registrations (\$40), and Peninsula Fire Chiefs Association (\$50).

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

48710 Minor Office Equipment. Replace 3 Incident Management laptops (\$3,549), purchase 1 new desktop computer (\$827), replace 2 conference room display screens (\$1,600), and replace tablet (\$400).

48710 Minor Office Furniture. Sit/stand desk (\$400) and replacement office chairs (\$400).

48750 Minor Medical Equipment. Replace shelter supplies include cots, blankets, linens, and other mass care supplies used during disaster response and recovery that is at end of life (\$1,500).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
2015 towing vehicle	\$ 15,363	\$ 2,643	\$ 2,643	\$ 2,643
Radio purchase (4)	-	-	4,261	12,783
OEM SUV	-	-	9,203	27,609
	<u>\$ 15,363</u>	<u>\$ 2,643</u>	<u>\$ 16,107</u>	<u>\$ 43,035</u>

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Department Function

Fund 100

General Fund

Dept 11230

Human Resources – Administration

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Continuing to operate in an ever expanding role with limited budget and personnel.
- Creating overdue critical policies where potential liability on the Borough is of concern.
- Capture all Borough Policies under one umbrella for ease and accountability.
- Providing meaningful training to the HR team to be able to provide a high level of support from a knowledgeable staff.
- Continued pursuit of electronic HR solutions in a challenging fiscal environment.
- Strategic recruitment with a budget that does not permit competitive wages in a restricted candidate pool.

FY2019 Accomplishments:

- Implemented the ID Badge Policy.
- Negotiated a new life insurance policy for all Borough employees.
- Consulted departments and administration regarding restructuring efforts and planning.
- Offered executive board-level participation in health care coalition to ensure KPBS voice in upcoming policy changes statewide.
- Collaborated with KPBSD on compensation concerns to raise awareness and increase affirmative actions for prevention.

FY2020 New Initiatives:

- Review GEMS and NEOGOV to determine their capabilities as an HRMS or research alternatives.
- Update identified personnel policies and procedures to support administration initiatives.
- Revise organizational design as required to support administrative changes and direction.
- Analyze opportunities for additional cost savings and support mechanisms for health care programs.
- Implement a drug testing policy focused on maintaining high standards for our new hires and appropriately monitor existing staff.
- Create an easily accessible repository for all Borough policies.
- Increase background checks for most new hire applicants.

Performance Measures

Priority/Goal: Human Resources

Goal: Voluntary, regrettable turnover under 10%

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

Measures:

Turnover	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Voluntary Turnover Ratio	5%	5%	4%	4%

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

Goal: Grievances not resolved by Step 3, under 1 per year

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

Measures:

Grievances	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Grievances Unresolved by Step 3	0	0	0	0

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	3.5	3.5	3.5	4.0

Commentary

The KPB Human Resources team reconstitutes its efforts to focus on the areas of benefits and compensation, compliance, efficiency with an effort to move from paper processes to modern, industry standard, electronic methods in a budget minded administration.

This team and specifically the Director must be effective in engaging at the senior level on the strategic efforts.

We will focus on restructuring and training the Team to be able to meet the challenges of increasing responsibilities and more regulatory demands.

We will add additional drug testing requirements for most prospective new hires as a pre-employment process. This is more than a process but a complete program.

As in previous years, compliance with changing healthcare law and rising health care costs – especially in Alaska - continues to be a challenge for employers. Managing these frequent changes and demands, while controlling costs in our health plan, continues to be a focus for the HR team and the Borough.

Department Function

Fund 100

General Fund

Dept 11230

Human Resources - Homer and Seward Annex

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Balancing community needs with availability and access.
- Providing automation, access and training to improve efficiency and effectiveness of annex service delivery.
- Ensure that the secretaries are fully embraced as an important part of General Services.

FY2019 Accomplishments

- Coordination with KPB Clerk’s office on borough-wide elections activities within their communities.
- Moved Homer Annex to the Maintenance facility saving over \$16,000 in future lease payments starting in FY2020.
- Restructured the Homer Secretary position to incorporate Maintenance administrative responsibilities so as to gain cost efficiencies.

FY2020 New Initiatives

- Review Seward Secretary location to be more efficient.
- Review the possibility of restructuring the Seward Secretary position.

Performance Measures

Priority/Goal: Homer and Seward Annexes

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

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

Measures:

Average number of residents served per month	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Homer	240	240	280	200
Seward	40	40	40	30

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	1.5	1.5	1.5	1.0

Commentary

The Annex offices remain an integral part of the Boroughs presence in our more removed locations. Consolidation of responsibilities among staff are intended to gain efficiencies without removing or reducing the Borough’s presence and support to those communities.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 323,216	\$ 314,617	\$ 339,499	\$ 334,756	\$ 330,505	\$ (8,994)	-2.65%
40120 Temporary Wages	2,506	1,086	2,640	2,640	2,641	1	0.04%
40130 Overtime Wages	312	4,802	4,175	4,175	4,082	(93)	-2.23%
40210 FICA	27,481	24,393	30,747	30,747	29,779	(968)	-3.15%
40221 PERS	93,588	83,729	77,871	77,871	75,545	(2,326)	-2.99%
40321 Health Insurance	115,128	112,223	118,560	118,560	100,000	(18,560)	-15.65%
40322 Life Insurance	560	537	845	845	821	(24)	-2.84%
40410 Leave	46,689	43,031	43,122	43,122	43,269	147	0.34%
40511 Other Benefits	356	344	360	360	360	-	0.00%
Total: Personnel	609,836	584,762	617,819	613,076	587,002	(30,817)	-4.99%
Supplies							
42120 Computer Software	-	107	-	-	-	-	-
42210 Operating Supplies	2,329	2,979	3,400	2,878	3,000	(400)	-11.76%
42310 Repair/Maintenance Supplies	-	97	-	97	-	-	-
42410 Small Tools & Minor Equipment	460	-	-	425	1,200	1,200	-
Total: Supplies	2,789	3,183	3,400	3,400	4,200	800	23.53%
Services							
43011 Contractual Services	1,927	1,718	8,970	6,430	9,000	30	0.33%
43019 Software Licensing	2,621	3,976	6,083	6,083	8,508	2,425	39.87%
43110 Communications	6,554	6,641	6,800	6,800	6,800	-	0.00%
43140 Postage and Freight	590	667	525	525	700	175	33.33%
43210 Transportation/Subsistence	5,565	3,456	5,280	5,280	6,309	1,029	19.49%
43220 Car Allowance	3,614	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,433	688	688	688	1,458	770	111.92%
43270 Employee Development	9,750	10,000	10,000	10,000	10,000	-	0.00%
43310 Advertising	5,096	2,586	4,000	4,000	4,000	-	0.00%
43410 Printing	-	-	500	500	-	(500)	-100.00%
43610 Utilities	13,213	12,574	14,213	14,213	13,677	(536)	-3.77%
43720 Equipment Maintenance	1,948	2,239	2,000	2,000	2,300	300	15.00%
43810 Rents and Operating Leases	26,091	26,260	26,820	26,820	18,200	(8,620)	-32.14%
43920 Dues and Subscription	859	868	914	914	559	(355)	-38.84%
Total: Services	79,261	75,273	90,393	87,853	85,111	(5,282)	-5.84%
Capital Outlay							
48710 Minor Office Equipment	748	-	815	815	827	12	1.47%
48720 Minor Office Furniture	-	-	4,778	12,061	-	(4,778)	-100.00%
Total: Capital Outlay	748	-	5,593	12,876	827	(4,766)	-85.21%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,515)	-	(750)	(750)	(1,000)	(250)	-
Total: Interdepartmental Charges	(1,515)	-	(750)	(750)	(1,000)	(250)	-
Department Total	\$ 691,119	\$ 663,218	\$ 716,455	\$ 716,455	\$ 676,140	\$ (40,315)	-5.63%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

Line-Item Explanations

40110 Regular Wages. Staff includes: Director of Human Resources, HR Specialist, HR Generalist, HR Assistant, 1/2 time Secretary-Homer, and 1/2 time Secretary (Seward Annex).

Increase HR Assistant position from 1/2 time to full time.
Decrease full-time secretary (Homer Annex) to 1/2 time.

42410 Small Tools & Minor Equipment. Phone replacement for HR Director, HR Specialist, HR Generalist according to IT replacement schedule.

43011 Contractual Services. Background/driving checks through Liberty Screening Services (\$1,500), annual State of Alaska FICA administrative fee (\$700), document shredding (\$520), pre-employment drug testing (\$1,100), miscellaneous small contracts(\$180), and contingency for labor negotiations which are expected to get underway toward the latter part of January (\$5,000).

43019 Software Licensing. Annual fee for on-line recruitment license, subscription, maintenance and tech support NEOGOV (\$8,368) and, security camera software renewal (\$140).

43140 Postage & Freight. Increase due to significant number of certified confidential mailings.

43210. Transportation/Subsistence. Travel out-of-state for continuing education units to maintain Bar Association credentials for HR Director, travel for HR Director to attend monthly Society of Human Resources meetings in Anchorage, travel for training seminars in Anchorage to benefit the overall knowledge base of the Human Resources team.

43260 Training. Training associated with continuing education units to maintain credentials, certifications and to enhance knowledge base and skills of the Human Resources team.

43270 Employee Development. The Collective Bargaining Agreement, effective for the period 7/1/19 through 6/30/20, set the fiscal year amount at \$10,000.

43410 Printing. Decrease due to absorption of printing needs done in house.

43720 Equipment Maintenance. Increase based on average cost from FY18 & FY19 and incremental increase in costs per copy.

43810 Rents and Operating Leases. Decrease due to closure of Homer Annex.

43920 Dues and Subscriptions. Annual dues for the Society for Human Resource Management (\$209); annual Attorney Bar Assoc. dues (\$350).

48710 Minor Office Equipment. Purchase of PC for HR Specialist according to IT replacement schedule (\$827).

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Department Function

Fund 100

General Fund

Dept 11233

Human Resources- Print/Mail

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness in an often time-sensitive environment.
- Maintaining proper inventory for customer needs.
- Communications between the Directorates and the Print show to establish priorities in an effort to maintain a more continuous work flow and reduce unscheduled time sensitive demands.

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

FY2019 Accomplishments

- Completed workflow evaluation to ensure maximum efficiency outside of calendared events (e.g. check printing, quarterly mailings).
- Support rebranding efforts of KPB.

FY2020 New Initiatives:

- Ongoing support of rebranding efforts of KPB.
- Restructure the staffing to reduce the presence in the afternoons while still providing the same level of support for print operations.
- Continued to evaluate equipment replacement and improvement needs against new efficient technology options.
- Create a workflow assessment to assist in determining peak workloads.

Performance Measures

Priority/Goal: Print/Mail Room

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

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

Measures:

Average Percentage of Deadlines Met	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Print	95%	95%	98%	98%
Mail	95%	95%	98%	98%

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	1.25	1.25	1.25	.75

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11233 - Human Resources - Print/Mail

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 58,673	\$ 60,354	\$ 60,124	\$ 60,124	\$ 39,869	\$ (20,255)	-33.69%
40120 Temporary Wages	-	-	1,440	1,440	1,440	-	0.00%
40130 Overtime Wages	-	-	2,786	2,786	-	(2,786)	-100.00%
40210 FICA	4,817	4,694	5,748	5,748	3,736	(2,012)	-35.00%
40221 PERS	17,471	16,055	14,063	14,063	9,123	(4,940)	-35.13%
40321 Health Insurance	36,144	35,906	35,568	35,568	25,000	(10,568)	-29.71%
40322 Life Insurance	109	103	156	156	102	(54)	-34.62%
40410 Leave	7,253	7,259	8,377	8,377	5,924	(2,453)	-29.28%
40511 Other Benefits	224	224	216	216	144	(72)	-33.33%
Total: Personnel	124,691	124,595	128,478	128,478	85,338	(43,140)	-33.58%
Supplies							
42120 Computer Software	1,095	-	-	-	-	-	-
42210 Operating Supplies	13,257	13,350	16,000	15,823	14,000	(2,000)	-12.50%
42250 Uniforms	418	416	416	416	312	(104)	-25.00%
42410 Small Tools & Minor Equipment	-	489	-	-	225	225	-
Total: Supplies	14,770	14,255	16,416	16,239	14,537	(1,879)	-11.45%
Services							
43019 Software Licensing	-	1,095	1,195	1,195	1,095	(100)	-8.37%
43110 Communications	579	667	600	600	710	110	18.33%
43210 Transportation/Subsistence	1,012	1,185	1,170	1,170	780	(390)	-33.33%
43410 Printing	-	-	500	500	-	(500)	-100.00%
43610 Utilities	8,991	8,426	9,105	9,105	8,600	(505)	-5.55%
43720 Equipment Maintenance	34,269	32,579	32,000	32,000	33,000	1,000	3.13%
43812 Equipment Replacement Pymt.	18,286	20,293	16,836	16,836	16,836	-	0.00%
Total: Services	63,137	64,245	61,406	61,406	61,021	(385)	-0.63%
Capital Outlay							
48710 Minor Office Equipment	500	386	1,193	1,370	175	(1,018)	-85.33%
Total: Capital Outlay	500	386	1,193	1,370	175	(1,018)	-85.33%
Department Total	\$ 203,098	\$ 203,481	\$ 207,493	\$ 207,493	\$ 161,071	\$ (46,422)	-22.37%

Line-Item Explanations

40110 Regular wages. Staff includes: 3/4 time lead mail-copy technician.

Delete: 1/2 time Mail/Copy Clerk

42210 Operating Supplies. Decrease due to average cost for FY18 & FY19.

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

43110 Communications: Increase due to average cost for FY18 & FY19.

43210 Transportation/Subsistence. Decrease due to reduction in staff.

43720 Equipment Maintenance. Annual maintenance agreement on the folder, stuffer, mail processor and peripheral components include a 15% increase based on correspondence with vendor.

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

48710 Minor Office Equipment. Purchase shredder to replace failed shredder (\$175).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2019 Estimated	FY2020 Projected	Projected Payments FY2021-2023
Digital copiers (2) - replacements	20,856	3,495	3,495	-
Folder/stuffer (replacement)	17,493	5,760	5,760	-
Binding machine	2,415	425	425	850
Paper cutter	16,727	2,622	2,622	5,243
Paper drill	10,080	2,176	2,176	4,352
Letter opener	8,900	2,358	2,358	4,716
	<u>\$ 76,471</u>	<u>\$ 16,836</u>	<u>\$ 16,836</u>	<u>\$ 15,161</u>

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

Continued concerns about timely snow removal with limited staff at critical times.

FY2019 Accomplishments

- Continued to use internal shift coverage, school district temporary recruitment pool, flexible schedules and shift trades to cover short-term absences and special events.
- Continued to support late evening and overnight events hosted at the complex.

FY2020 New Initiatives:

- Review the current inventory of cleaning products to see if more environmental friendly products are available.

Performance Measures

Priority/Goal: Custodial Maintenance

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

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

Measures:

Percentage of Timely Response	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Custodial	99%	99%	99%	99%

Percentages gauged by number of complaints received by General Services.

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History*	1.25	1.25	1.25	1.25

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11235 - Human Resources - Custodial Maintenance

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 57,193	\$ 56,567	\$ 57,367	\$ 57,367	\$ 57,823	\$ 456	0.79%
40120 Temporary Wages	293	1,433	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	255	563	1,183	1,183	1,189	6	0.51%
40210 FICA	4,704	4,816	5,411	5,411	5,620	209	3.86%
40221 PERS	16,108	15,577	13,389	13,389	13,494	105	0.78%
40321 Health Insurance	29,049	29,317	29,640	29,640	25,500	(4,140)	-13.97%
40322 Life Insurance	98	97	149	149	185	36	24.16%
40410 Leave	6,591	6,704	7,166	7,166	9,415	2,249	31.38%
40511 Other Benefits	218	216	216	216	216	-	0.00%
Total: Personnel	114,509	115,290	117,221	117,221	116,142	(1,079)	-0.92%
Supplies							
42210 Operating Supplies	95	206	125	125	125	-	0.00%
42250 Uniforms	313	312	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	-	-	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	267	253	400	400	400	-	0.00%
Total: Supplies	675	771	937	937	937	-	0.00%
Services							
43011 Contractual Services	3,471	3,584	3,750	3,750	1,000	(2,750)	-73.33%
43110 Communications	89	93	120	120	120	-	0.00%
43210 Transportation/Subsistence	40	37	60	60	60	-	0.00%
43610 Utilities	832	784	905	905	850	(55)	-6.08%
43720 Equipment Maintenance	-	70	100	100	100	-	0.00%
Total: Services	4,432	4,568	4,935	4,935	2,130	(2,805)	-56.84%
Department Total	\$ 119,616	\$ 120,629	\$ 123,093	\$ 123,093	\$ 119,209	\$ (3,884)	-3.16%

Line-Item Explanations

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

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

43011 Contractual Services. Window washing at the main Borough building, Human Resources, and Records offices (\$1,000), a decrease in laundering costs due to installment of onsite washer/dryer and a decrease due to closure of Homer Annex.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Human Resource Department Totals**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 439,082	\$ 431,538	\$ 456,990	\$ 452,247	\$ 428,197	\$ (28,793)	-6.30%
40120 Temporary Wages	2,799	2,519	6,780	6,780	6,781	1	0.01%
40130 Overtime Wages	567	5,365	8,144	8,144	5,271	(2,873)	-35.28%
40210 FICA	37,002	33,903	41,906	41,906	39,135	(2,771)	-6.61%
40221 PERS	127,167	115,361	105,323	105,323	98,162	(7,161)	-6.80%
40321 Health Insurance	180,321	177,446	183,768	183,768	150,500	(33,268)	-18.10%
40322 Life Insurance	767	737	1,150	1,150	1,108	(42)	-3.65%
40410 Leave	60,533	56,994	58,665	58,665	58,608	(57)	-0.10%
40511 Other Benefits	798	784	792	792	720	(72)	-9.09%
Total: Personnel	849,036	824,647	863,518	858,775	788,482	(75,036)	-8.69%
Supplies							
42120 Computer Software	1,095	107	-	-	-	-	-
42210 Operating Supplies	15,681	16,535	19,525	18,826	17,125	(2,400)	-12.29%
42250 Uniforms	731	728	728	728	624	(104)	-14.29%
42310 Repair/Maintenance Supplies	-	97	100	197	100	-	0.00%
42410 Small Tools & Minor Equipment	727	742	400	825	1,825	1,425	356.25%
Total: Supplies	18,234	18,209	20,753	20,576	19,674	(1,079)	-5.20%
Services							
43011 Contractual Services	5,398	5,302	12,720	10,180	10,000	(2,720)	-21.38%
43019 Software Licensing	2,621	5,071	7,278	7,278	9,603	2,325	31.95%
43110 Communications	7,222	7,401	7,520	7,520	7,630	110	1.46%
43140 Postage and Freight	590	667	525	525	700	175	33.33%
43210 Transportation/Subsistence	6,617	4,678	6,510	6,510	7,149	639	9.82%
43220 Car Allowance	3,614	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,433	688	688	688	1,458	770	111.92%
43270 Employee Development	9,750	10,000	10,000	10,000	10,000	-	0.00%
43310 Advertising	5,096	2,586	4,000	4,000	4,000	-	0.00%
43410 Printing	-	-	1,000	1,000	-	(1,000)	-100.00%
43610 Utilities	23,036	21,784	24,223	24,223	23,127	(1,096)	-4.52%
43720 Equipment Maintenance	36,217	34,888	34,100	34,100	35,400	1,300	3.81%
43810 Rents and Operating Leases	26,091	26,260	26,820	26,820	18,200	(8,620)	-32.14%
43812 Equipment Replacement Pymt.	18,286	20,293	16,836	16,836	16,836	-	0.00%
43920 Dues and Subscriptions	859	868	914	914	559	(355)	-38.84%
Total: Services	146,830	144,086	156,734	154,194	148,262	(8,472)	-5.41%
Capital Outlay							
48710 Minor Office Equipment	1,248	386	2,008	2,185	1,002	(1,006)	-50.10%
48720 Minor Office Furniture	-	-	4,778	12,061	-	(4,778)	-100.00%
Total: Capital Outlay	1,248	386	6,786	14,246	1,002	(5,784)	-85.23%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,515)	-	(750)	(750)	(1,000)	(250)	-
Total: Interdepartmental Charges	(1,515)	-	(750)	(750)	(1,000)	(250)	-
Department Total	\$ 1,013,833	\$ 987,328	\$ 1,047,041	\$ 1,047,041	\$ 956,420	\$ (90,621)	-8.65%

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Fund 100 Dept 11231	Department Function General Fund Information Technology
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Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

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

FY2019 Accomplishments

- Developed and implemented KPB-wide timekeeping application in conjunction with Finance Department.
- Developed and implemented updated public facing website (www.kpb.us) utilizing ‘responsive design’ framework.
- Completed IT Department remodel.

FY2020 New Initiatives:

- Develop KPB-wide document/process routing application.
- Develop KPB-wide budgeting application.
- Complete a general IT security assessment.

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
High priority incident response time	4 hours	1.17 Hours	1.08 Hours	1.38 Hours	<4 Hours
Medium priority incident response time	8-12 hours	6.23 Hours	7.46 Hours	8.47 Hours	8 Hours
Low priority incident response time	48 hours	24 Hours	20 Hours	24 Hours	24 Hours

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

Measures:

Percentage of Incidents Closed	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
% of incidents closed within 120 Hours	96.4%	96.4%	94.8%	95.0%

Fund 100 Dept 11231	Department Function General Fund Information Technology - Continued
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Priority/Goal: Device Support

Goal: Provide support for Borough devices.

Objective: Provide support for Borough devices through IT staff.

Devices Supported:	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Desktop PC's	460	457	451	455
Phones	390	393	400	403
Printers	119	110	104	104
Servers (Virtual and Physical)	120	122	148	153
Total Number of Networked Devices	2,033	2,050	2,075	2,100
Annual Support Incidents	1,515	1,480	1,928	1,600
Ratio of Support Incidents to IT Dept FTE	131:1	131:1	167:1	139:1

Measures:

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	11.5	11.5	11.5	11.5

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11231 - Information Technology**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 852,287	\$ 867,830	\$ 919,461	\$ 919,461	\$ 930,845	\$ 11,384	1.24%
40130 Overtime Wages	6,032	1,739	5,622	5,622	5,685	63	1.12%
40210 FICA	68,666	69,617	83,464	83,464	81,921	(1,543)	-1.85%
40221 PERS	240,315	229,856	205,810	205,810	208,355	2,545	1.24%
40321 Health Insurance	240,074	246,262	272,688	272,688	275,000	2,312	0.85%
40322 Life Insurance	1,455	1,494	2,231	2,231	2,258	27	1.21%
40410 Leave	87,631	90,000	122,460	122,460	123,789	1,329	1.09%
40511 Other Benefits	1,540	1,584	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,498,000	1,508,382	1,613,320	1,613,320	1,629,437	16,117	1.00%
Supplies							
42120 Computer Software	3,322	3,612	6,125	6,125	5,875	(250)	-4.08%
42210 Operating Supplies	6,420	14,778	13,380	13,380	13,380	-	0.00%
42230 Fuels, Oils & Lubricants	334	422	950	950	950	-	0.00%
42310 Repair/Maintenance Supplies	14,715	24,554	15,500	15,500	15,050	(450)	-2.90%
42410 Small Tools & Minor Equipment	3,021	1,818	3,600	3,600	3,100	(500)	-13.89%
Total: Supplies	27,812	45,184	39,555	39,555	38,355	(1,200)	-3.03%
Services							
43011 Contractual Services	12,105	17,734	5,207	18,624	5,207	-	0.00%
43019 Software Licensing	211,399	196,642	237,187	237,177	202,793	(34,394)	-14.50%
43110 Communications	22,968	17,874	28,980	28,980	28,980	-	0.00%
43140 Postage and Freight	-	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	2,774	2,140	3,325	3,325	800	(2,525)	-75.94%
43260 Training	2,285	98	7,350	7,350	5,500	(1,850)	-25.17%
43610 Utilities	21,227	19,921	20,717	20,717	20,232	(485)	-2.34%
43720 Equipment Maintenance	320	363	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	1,278	-	2,600	2,600	2,600	-	0.00%
43810 Rents & Operating Leases	-	-	350	250	350	-	0.00%
43812 Equipment Replacement Pymt.	35,973	30,999	39,015	39,015	41,214	2,199	5.64%
43920 Dues and Subscriptions	2,104	2,094	1,995	2,105	2,095	100	4.75%
Total: Services	312,433	287,865	349,226	362,643	312,271	(36,955)	-10.19%
Capital Outlay							
48710 Minor Office Equipment	25,330	20,070	22,833	22,833	22,833	-	0.00%
48720 Minor Office Furniture	-	320	-	-	-	-	-
Total: Capital Outlay	25,330	20,390	22,833	22,833	22,833	-	0.00%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(974)	-	(800)	(800)	(800)	-	-
Total: Interdepartmental Charges	(974)	-	(800)	(800)	(800)	-	-
Department Total	\$ 1,862,601	\$ 1,861,821	\$ 2,024,134	\$ 2,037,551	\$ 2,002,096	\$ (22,038)	-1.09%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11231 - Information Technology - Continued

Line-Item Explanations

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

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

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

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

43011 Contractual Services. Software modifications (\$4,000), SSL certificates (\$799), and hosted code repository (\$408).

43019 Software Licensing. Reduction due to reclassification of GEMS to Finance Department in FY2020, CommVault support (\$27,649), WebHelpdesk (\$2,099), End user remote access (\$3,768), Unisys (\$33,971), McAfee (\$3,554), Microsoft Office (\$60,284), Cisco SmartNET (\$15,000), VOIP System (\$9,737), VoiceMail System (\$4,012), Planet Press (\$3,262), VMWare support (\$12,512), Equallogic SAN support (\$6,500), Quantum LTO rapid renewal (\$2,649), misc. (\$3,796), data loss prevention and SPAM filtering (\$14,000).

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

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

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

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

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

43920 Dues & Subscriptions. Safari books online subscriptions (\$2,095).

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
Virtual Server Software Phase II	\$ 38,955	\$ -	\$ -	\$ -
Virtual Server Software Phase II	-	-	7,326	21,978
Vehicle/ transferred from CP	6,213	-	-	-
UPS battery/cell monitoring	13,685	2,737	2,737	5,474
Core router replacement	17,698	5,127	-	-
Virtualization cluster tier I replacement	17,799	5,932	5,932	5,932
SAN Replication/ data protection **	5,212	2,606	2,606	2,606
10G Switch Fabric Replacement	4,716	4,716	4,716	14,148
SAN Array replacement	-	17,897	17,897	53,691
Total	<u>\$ 104,278</u>	<u>\$ 39,015</u>	<u>\$ 41,214</u>	<u>\$ 103,829</u>

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

Department Function

Fund 100

General Fund

Dept 11310

Legal Department

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2019 Accomplishments

- Advised BOE in 20 hearings and drafted all decisions resulting in zero superior court appeals.

- Updated bylaws for several service areas with clerk's office.
- Advised Nikiski Senior Service Area board re issues.
- Advised school board in 2 expulsion hearings, drafted decisions.
- Finalized settlement with MTA and ITC.
- Advised Material Site Workgroup.
- Updated Legal Department's webpage with IT assistance.
- Advised AK LNG Project Advisory Committee.
- Continued converting many research files to digital format.
- Advised staff in three administrative appeals from Planning Commission decisions.
- Worked with staff to enter stipulated enforcement orders and agreements to resolve several code violations without hearing.

FY2020 New Initiatives:

- Short form contracts updated.
- Revise General Conditions for standard agreements.
- Align code notice provisions for Planning Dept. actions.
- Assist with AML project re sales tax of internet sales.
- Assist with Landfill Gas to Energy Project.
- Revise Title 21.29 using task force recommendations.
- Draft new code chapter identifying borough powers.
- Advise election stakeholder group.

Performance Measures

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

Measures:

Requests for Legal Assistance	CY2017 Actual	CY2018 Actual	CY2019 Projected	CY2020 Estimated
Contracts, permits & other document drafting &/or review	204	169	200	250
Ordinances	76	73	75	75
Resolutions	66	61	70	70
Legal Opinions/Research	227	239	230	230
Public record requests reviewed	203	286	250	210
Grants reviewed	7	7	6	6
Code enforcement actions	5	4	5	5

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
FTE staffing	5	5	5	5

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

Measures:

	CY2017 Actual	CY2018 Actual	CY2019 Projected	CY2020 Estimated
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management). Average active tax collection cases for CY 18 was 93 per month.	\$145,239	\$259,289	\$225,000	\$225,000
Non-tax judgment, delinquent solid waste fees & other miscellaneous collections.	\$2,785	\$207	n/a	n/a

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 435,282	\$ 431,562	\$ 457,124	\$ 457,124	\$ 457,758	\$ 634	0.14%
40120 Temporary Wages	3,288	5,519	5,000	5,000	5,012	12	0.24%
40130 Overtime Wages	2,963	33	4,633	4,633	3,667	(966)	-20.85%
40210 FICA	35,957	34,778	41,093	41,093	41,453	360	0.88%
40221 PERS	119,077	111,027	102,677	102,677	102,829	152	0.15%
40321 Health Insurance	111,681	114,825	118,560	118,560	125,000	6,440	5.43%
40322 Life Insurance	740	726	1,103	1,103	1,104	1	0.09%
40410 Leave	55,709	53,293	57,234	57,234	58,661	1,427	2.49%
Total: Personnel	764,697	751,763	787,424	787,424	795,484	8,060	1.02%
Supplies							
42120 Computer Software	-	-	250	-	450	200	80.00%
42210 Operating Supplies	1,835	1,315	2,400	2,200	2,400	-	0.00%
42310 Repair/Maintenance Supplies	-	-	-	100	-	-	-
42410 Small Tools & Minor Equipment	43	1,004	300	300	300	-	0.00%
Total: Supplies	1,878	2,319	2,950	2,600	3,150	200	6.78%
Services							
43011 Contractual Services	134,486	115,868	40,000	167,131	35,000	(5,000)	-12.50%
43019 Software Licensing	3,947	3,831	4,348	5,548	4,969	621	14.28%
43031 Litigation	5,715	10,082	7,250	13,575	15,000	7,750	106.90%
43034 Attorney Fees-Special Cases	17,148	37,902	26,000	59,000	31,000	5,000	19.23%
43035 Opposing Litigants	-	-	-	80,410	-	-	-
43110 Communications	3,871	3,950	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	468	467	450	450	800	350	77.78%
43210 Transportation/Subsistence	5,156	1,067	2,940	1,740	3,500	560	19.05%
43220 Car Allowance	10,398	10,454	10,800	10,800	10,800	-	0.00%
43260 Training	1,438	744	2,000	2,000	1,500	(500)	-25.00%
43310 Advertising	405	-	-	-	-	-	-
43410 Printing	5	-	100	100	100	-	0.00%
43610 Utilities	7,046	6,617	7,003	7,003	6,569	(434)	-6.20%
43720 Equipment Maintenance	365	325	350	600	450	100	28.57%
43812 Equipment Replacement Payment	-	-	1,167	1,167	1,167	-	0.00%
43920 Dues and Subscriptions	27,116	22,653	22,467	22,467	22,041	(426)	-1.90%
Total: Services	217,564	213,960	129,375	376,491	137,396	8,021	6.20%
Capital Outlay							
48120 Major Office Equipment	357	-	-	-	-	-	-
48710 Minor Office Equipment	754	1,105	800	900	1,551	751	93.88%
Total: Capital Outlay	1,111	1,105	800	900	1,551	751	93.88%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(534)	-	-	-	-	-	-
Total: Interdepartmental Charges	(534)	-	-	-	-	-	-
Department Total	\$ 984,716	\$ 969,147	\$ 920,549	\$ 1,167,415	\$ 937,581	\$ 17,032	1.85%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11310 - Legal Administration - Continued

Line-Item Explanations

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| <p>40110 Regular Wages. Staff includes: Borough Attorney, 1 Deputy Borough Attorney, 1 Deputy Borough Attorney (Resolution 2019-039), and 2 Legal Assistants.</p> <p>42120 Computer Software. Increased to purchase Adobe Acrobat DC Pro for one user for large data searches for discovery responses and public record requests.</p> <p>43011 Contractual Services. Hiring outside counsel as needed for cases not covered by insurance and litigation fund, or where in-house staff lacks time or expertise. Moved code compliance hearing officer to 43034.</p> <p>43019 Software Licensing. Law office software, data scrubbing program and surveillance licensing. Increased due to license renewal.</p> <p>43031 Litigation. Fees paid for process servers, court, and execution costs. Increased due to increase in number of cases filed for collections.</p> <p>43034 Attorney's Fees Special Cases. For hiring outside counsel when a conflict of interest exists, and for a hearing officer for code compliance cases and appeals of Planning Commission decisions. Increased because code compliance hearing officer was moved to this account from 43011.</p> | <p>43140 Postage & Freight. Increased due to increased postage fees and litigation certified mail.</p> <p>43210 Transportation/Subsistence. For attendance at court and seminars including 2019 Alaska Municipal Attorney's Association meeting, other training conferences, and meetings. Only includes in-state conferences.</p> <p>43720 Equipment Maintenance. Increased due to higher cost of color copies.</p> <p>43812 Equipment Replacement Payment. Copier replacement payment.</p> <p>43920 Dues and Subscriptions. Decreased by reducing number of orders for bound versions.</p> <p>48710 Minor Office Equipment. Per replacement schedule, one desktop computer (\$1,106) with monitors (\$420) and a sound bar (\$25).</p> |
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Equipment Replacement Payment Schedule

	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
Copier	\$ -	\$ 1,167	\$ 1,167	\$ 3,501

Fund 100	Department Function
Dept 11410	General Fund
	Finance - Administration

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2019 Accomplishments

- Developed and issued RFP for investment management services for the Land Trust Investment Fund (LTIF.)
- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2018 CAFR, 40th consecutive year.
- Received GFOA Certificate of Achievement for Popular Annual Financial Reporting for the FY2018 CAFR, 5th consecutive year.
- Received GFOA Distinguished Budget Presentation Award for the FY2019 budget document, 27th year.

FY2020 New Initiatives:

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

Performance Measures

Priority/Goal: Effective Governance
Goal: Maintain external validation of the Budget and Comprehensive Annual Financial Report (CAFR)
Objective: Obtain GFOA Certification of Excellence in Financial Reporting and GFOA Distinguished Budget Presentation Award

Measures:

Award Programs	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
GFOA Certificate of Achievement-CAFR	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement-Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

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

Measures:

Ordinances and Resolutions	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Number of Ordinances reviewed/prepared	68	68	75	75
Number of Resolutions reviewed/prepared	30	30	50	50

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11410 - Finance - Administration

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original	Budget %
Personnel								
40110	Regular Wages	\$ 250,593	\$ 191,765	\$ 256,747	\$ 256,747	\$ 252,273	\$ (4,474)	-1.74%
40120	Temporary Wages	-	3,720	1,120	1,120	1,120	-	0.00%
40130	Overtime Wages	-	-	1,623	1,623	1,646	23	1.42%
40210	FICA	23,699	16,182	22,953	22,953	22,676	(277)	-1.21%
40221	PERS	68,473	49,108	57,322	57,322	56,345	(977)	-1.70%
40321	Health Insurance	65,203	55,217	71,136	71,136	75,000	3,864	5.43%
40322	Life Insurance	418	316	618	618	610	(8)	-1.29%
40410	Leave	35,015	26,153	31,164	31,164	31,984	820	2.63%
40511	Other Benefits	445	144	144	204	144	-	0.00%
	Total: Personnel	443,846	342,605	442,827	442,887	441,798	(1,029)	-0.23%
Supplies								
42210	Operating Supplies	1,984	2,207	2,200	2,111	2,200	-	0.00%
42250	Uniforms	-	789	-	-	100	100	-
42410	Small Tools & Minor Equipment	94	316	250	339	350	100	40.00%
	Total: Supplies	2,078	3,312	2,450	2,450	2,650	200	8.16%
Services								
43011	Contractual Services	282	985	3,000	16,000	3,000	-	0.00%
43017	Investment Portfolio Fees	19,158	18,871	25,000	25,000	25,000	-	0.00%
43019	Software Licensing	122	10	150	150	150	-	0.00%
43110	Communication	1,454	1,437	1,700	1,700	1,700	-	0.00%
43140	Postage and Freight	-	-	500	500	500	-	0.00%
43210	Transportation/Subsistence	8,031	725	10,475	4,976	7,500	(2,975)	-28.40%
43220	Car Allowance	6,604	4,916	7,200	7,200	7,200	-	0.00%
43260	Training	4,920	569	2,050	4,064	1,850	(200)	-9.76%
43310	Advertising	-	93	300	300	100	(200)	-66.67%
43410	Printing	-	-	250	250	250	-	0.00%
43610	Utilities	3,708	3,483	4,000	4,000	4,000	-	0.00%
43720	Equipment Maintenance	147	158	500	500	500	-	0.00%
43920	Dues and Subscriptions	2,892	3,037	3,720	3,720	3,744	24	0.65%
	Total: Services	47,318	34,284	58,845	68,360	55,494	(3,351)	-5.69%
Capital Outlay								
48710	Minor Office Equipment	1,876	86	-	516	1,102	1,102	-
48720	Minor Office Furniture	-	-	250	219	-	(250)	-100.00%
	Total: Capital Outlay	1,876	86	250	735	1,102	852	340.80%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(2,444)	-	(2,000)	(2,000)	(2,900)	(900)	-
	Total: Interdepartmental Charges	(2,444)	-	(2,000)	(2,000)	(2,900)	(900)	-
Department Total		\$ 492,674	\$ 380,287	\$ 502,372	\$ 512,432	\$ 498,144	\$ (4,228)	-0.84%

Line-Item Explanations

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

48120 Major Office Equipment. Replacement 7 year old commercial shredder.

43011 Contractual Services. Miscellaneous financial services.

48710 Minor Office Equipment. Scheduled computer upgrades, one desktop (\$827), two monitors (\$250), and one sound bar (\$25).

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

Department Function

Fund 100

General Fund

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.

FY2019 Accomplishments:

- Negotiated contract and initial phases of Innoprise financial software implementation. This is a borough wide effort that effects all Departments and Service Areas of the borough.
- Completed implementation of an in-house developed electronic interface allowing for electronic timesheets until the full product can be purchased and implemented after phase II of Innoprise.

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.

FY2020 New Initiatives:

- Complete implementation of Innoprise financial system and refine processes to be more efficient and stream line.
- Begin review process and contract negotiations to implement the second phase of the Innoprise system, related to payroll and human resources.

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Payroll checks and direct deposits issued	11,152	10,752	11,000	11,000
W-2’s issued	784	716	750	750
Ratio of PR checks issued to voided/reissued checks	1,115:1	2,150:1	1,833:1	1,833:1
Number of accounts payable invoices paid	21,975	20,482	22,000	22,500
1099’s processed	266	172	300	325
Ratio of invoices paid per accounts payable staff	10,987:1	10,241:1	11,000:1	11,250:1

Priority/Goal: Grant compliance

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

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

Measures:

Grant/Process	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Grant reports filed	99	61	66	65
Grants administered	40	34	27	25
Grant revenue received	\$7,352,198	\$5,047,114	\$6,886,937	\$7,818,512
Ratio of revenue received for each grant report filed	\$74,265:1	\$82,740:1	\$104,348:1	\$120,285:1
Other State and Federal revenue receipts	\$8,449,220	\$9,641,433	\$7,201,878	\$7,173,000

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

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

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

Measures:

Process	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Sales tax audits completed	121	106	150	150
Registration of previously unregistered businesses	206	184	215	225
Sales tax estimates completed	216	237	225	225
Ratio of registered businesses to completed audits and estimates	22:1	22:1	20:1	20:1

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	8	8	7.5	7.5

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11430 - Finance - Financial Services

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original	Budget %
Personnel								
40110	Regular Wages	\$ 458,494	\$ 456,889	\$ 472,467	\$ 461,217	\$ 482,248	\$ 9,781	2.07%
40120	Temporary Wages	4,142	2,750	5,510	5,510	5,510	-	0.00%
40130	Overtime Wages	2,724	3,395	14,093	14,093	19,357	5,264	37.35%
40210	FICA	40,780	38,356	43,787	43,787	45,064	1,277	2.92%
40221	PERS	131,498	124,336	110,513	110,513	113,888	3,375	3.05%
40321	Health Insurance	182,209	171,084	130,416	130,416	137,500	7,084	5.43%
40322	Life Insurance	287	813	1,188	1,188	1,207	19	1.60%
40410	Leave	59,364	58,032	57,347	57,347	60,481	3,134	5.46%
40511	Other Benefits	7,097	972	1,008	1,008	1,008	-	0.00%
	Total: Personnel	886,595	856,627	836,329	825,079	866,263	29,934	3.58%
Supplies								
42120	Computer Software	-	366	-	-	350	350	-
42210	Operating Supplies	6,340	4,325	6,500	6,400	6,500	-	0.00%
42310	Repair/Maintenance Supplies	655	-	-	100	-	-	-
42410	Small Tools & Minor Equipment	335	226	500	500	500	-	0.00%
	Total: Supplies	7,330	4,917	7,000	7,000	7,350	350	5.00%
Services								
43011	Contractual Services	250	307	-	300	-	-	-
43019	Software Licensing	-	366	15,000	15,000	40,281	25,281	168.54%
43110	Communication	1,989	2,100	2,400	2,400	2,400	-	0.00%
43140	Postage and Freight	5,417	5,073	6,500	6,200	6,500	-	0.00%
43210	Transportation/Subsistence	11,765	10,181	7,250	7,250	6,600	(650)	-8.97%
43220	Car Allowance	6,951	6,300	7,200	7,200	5,400	(1,800)	-25.00%
43260	Training	1,975	1,889	2,695	2,695	2,695	-	0.00%
43310	Advertising	-	-	300	300	300	-	0.00%
43410	Printing	-	-	300	300	250	(50)	-16.67%
43610	Utilities	4,989	4,699	5,250	5,250	5,250	-	0.00%
43720	Equipment Maintenance	147	158	500	500	500	-	0.00%
43812	Equipment Replacement Pymt.	-	67,336	67,336	67,336	67,336	-	0.00%
43920	Dues and Subscriptions	364	364	500	500	436	(64)	-12.80%
	Total: Services	33,847	98,773	115,231	115,231	137,948	22,717	19.71%
Capital Outlay								
48710	Minor Office Equipment	1,876	3,601	-	-	2,550	2,550	-
48720	Minor Office Furniture	974	-	250	250	250	-	0.00%
	Total: Capital outlay	2,850	3,601	250	250	2,800	2,550	1020.00%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(2,276)	(538)	(1,000)	(1,000)	(1,000)	-	-
	Total: Interdepartmental Charges	(2,276)	(538)	(1,000)	(1,000)	(1,000)	-	-
Department Total		\$ 928,346	\$ 963,380	\$ 957,810	\$ 946,560	\$ 1,013,361	\$ 55,551	5.80%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11430 - Finance - Financial Services - Continued

Line-Item Explanations

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

43019 Software Licensing. Innoprise Financial Software annual maintenance cost (\$20,281), and software maintenance for the Human Resources/Payroll software which was previously reported in the Information Technology department (\$20,000).

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

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

48710 Minor Office Equipment. Scheduled replacement of 3 standard desktop computers.

48720 Minor Office Furniture. Replacement office chair.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019</u> <u>Estimated</u>	<u>FY2020</u> <u>Projected</u>	<u>Projected</u> <u>Payments</u> <u>FY2021-2023</u>
Electronic timekeeping software	\$ 23,270	\$ 23,270	\$ 23,270	\$ 69,810
GEMS FMS/HRMS software upgrade	44,066	44,066	44,066	132,198
Total	<u>\$ 67,336</u>	<u>\$ 67,336</u>	<u>\$ 67,336</u>	<u>\$ 202,008</u>

Department Function

Fund 100

General Fund

Dept 11440

Finance – Property Tax and Collections

Mission

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

Program Description

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

Major Long Term Issues and Concerns

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

FY2019 Accomplishments

- Online payments of property taxes totaled \$6.05 million in calendar year 2018, which continues to increase yearly by over 20%.
- Implemented the Interactive Voice Response (IVR) system to allow payments over the phone.
- Temporary personnel were not needed to help in the foreclosure process.
- Increased filing of Sales Tax Liens and Small Claims.

FY2020 New Initiatives:

- Streamline the procedures of issuing Tax Certificates.
- Continue to increase small claims actions against debtors for unpaid personal property and sales tax.
- Move the Special Assessments to the Aumentum Module to allow for more efficient billing, data retrieval, electronic payments, and centralized parcel information.
- Working with the IT Department to make the Tax Adjustment Request (TAR) process automated.

Performance Measures

Priority: Effective Governance

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

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

Measures:

Documents processed	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Real Property Tax Bills Produced	65,553	65,684	65,834	65,900
Foreclosure Notices Sent	1,627 (1)	1,860	1,705	1,800
Number of Properties with Foreclosure Judgment	931	1,181	970	1,026
Clerk's Deed filed (foreclosure process completed)	43	40	30	32
% of property tax collected	99.9%	99.9%	99.9%	99.9%

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

Department Function

Fund 100

General Fund

Dept 11440

Finance – Property Tax and Collections - Continued

Priority: Effective Governance

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

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

Measures:

Claims filed or Processed	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Sales Tax Liens Filed	76	114	80	87
Small Claims Filed	37	42	45	45
Amounts secured thru Small Claim Judgments	\$71,000	\$81,885	\$73,000	\$73,000
Percentage of personal property accounts transferred	.05%	.06%	.05%	.05%
Sales Tax/Personal Property Tax Collected in House(000"s)	\$1,175	\$1,182	\$1,200	\$1,100

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	7	7	7	7

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11440 - Finance - Property Tax and Collections

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 383,942	\$ 395,408	\$ 436,900	\$ 436,900	\$ 443,479	\$ 6,579	1.51%
40120 Temporary Wages	2,677	-	-	-	-	-	-
40130 Overtime Wages	1,721	497	2,161	2,161	2,499	338	15.64%
40210 FICA	32,806	32,872	39,800	39,800	40,065	265	0.67%
40221 PERS	116,817	112,171	99,716	99,716	101,228	1,512	1.52%
40321 Health Insurance	163,362	163,991	165,984	165,984	175,000	9,016	5.43%
40322 Life Insurance	724	720	1,095	1,095	1,113	18	1.64%
40410 Leave	55,566	57,059	62,498	62,498	63,607	1,109	1.77%
40511 Other Benefits	883	863	864	864	864	-	0.00%
Total: Personnel	758,498	763,581	809,018	809,018	827,855	18,837	2.33%
Supplies							
42210 Operating Supplies	2,375	3,606	3,000	2,777	3,000	-	0.00%
42310 Repair/Maintenance Supplies	-	-	300	300	300	-	0.00%
42410 Small Tools & Minor Equipment	-	-	-	223	-	-	-
Total: Supplies	2,375	3,606	3,300	3,300	3,300	-	0.00%
Services							
43011 Contractual Services	15,140	13,777	16,430	19,430	16,830	400	2.43%
43019 Software Licensing	105,085	110,208	115,870	115,870	121,240	5,370	4.63%
43110 Communications	1,384	1,576	2,000	2,000	1,800	(200)	-10.00%
43140 Postage and Freight	30,675	31,224	34,000	34,000	32,000	(2,000)	-5.88%
43210 Transportation/Subsistence	12	2,912	4,362	5,362	-	(4,362)	-100.00%
43260 Training	-	595	2,190	1,190	-	(2,190)	-100.00%
43310 Advertising	7,935	8,038	8,510	8,510	8,510	-	0.00%
43410 Printing	286	-	250	270	300	50	20.00%
43610 Utilities	7,559	7,104	7,000	7,000	7,000	-	0.00%
43720 Equipment Maintenance	572	716	600	600	725	125	20.83%
43810 Rents & Operating Leases	356	356	400	400	400	-	0.00%
43920 Dues and Subscriptions	571	540	600	600	400	(200)	-33.33%
43931 Recording Fees	12,990	13,848	13,000	13,000	13,500	500	3.85%
43932 Litigation Reports	73,125	45,799	73,000	102,776	62,000	(11,000)	-15.07%
Total: Services	255,690	236,693	278,212	311,008	264,705	(13,507)	-4.85%
Capital Outlay							
48710 Minor Office Equipment	3,300	4,325	1,125	1,625	2,244	1,119	99.47%
48720 Minor Office Furniture	-	64	250	250	250	-	0.00%
Total: Capital Outlay	3,300	4,389	1,375	1,875	2,494	1,119	81.38%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(759)	(1,752)	(1,752)	(800)	952	-
Total: Interdepartmental Charges	-	(759)	(1,752)	(1,752)	(800)	952	-
Department Total	\$ 1,019,863	\$ 1,007,510	\$ 1,090,153	\$ 1,123,449	\$ 1,097,554	\$ 7,401	0.68%

Line-Item Explanations

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

43011 Contractual Services. Collection agency (\$1,000), armored car service (\$3,875), web reports and electronic payments (\$1,000), process server (\$3,000), and tax bill printing and mailing of annual reminder and delinquent bills (\$7,955).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,630), and property tax billing and collection software & tax website-TR (\$118,610, a 5% increase).

43140 Postage. Decrease due to lower number of End of Redemption Notices to be mailed.

43210 Transportation & Subsistence. Reduction for out-of-state travel.

43260 Training. Reduction of training fees for out-of-state travel.

43410 Printing. Increase to cover the cost of printing new envelopes.

43931 Recording Fees. Rise in small claim actions increases cost in recording fees.

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

48710 Minor Office Equipment. Scheduled computer upgrades, two desktops (\$1,744) and two monitors (\$250ea).

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

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Department Function**Fund 100****General Fund****Dept 11441****Finance – Sales Tax****Mission**

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

Program Description

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

Major Long Term Issues and Concerns:

As municipalities and organizations within the Borough look to boost revenues to cover increased operating expenses, changes to local tax structure are routinely considered. These potential changes to local tax structures, including sales tax, put a burden on Borough resources as we are charged with the administration of sales taxes within the Borough, including the five cities that have sales tax. The state also is considering a statewide sales tax as a part of their future revenue sources.

FY2019 Accomplishments

- Implemented upgrade of sales tax system in November 2018; e-tax component to be complete by May 2019.
- Provided Final Assessment notice for Silver Weed/Daisy Road Improvement District.
- Reviewed existing sales tax policies and updated as needed.
- Exploring enhancements of new sales tax software upgrade to assist with sales tax efficiencies.
- Implemented software changes and process updates related to 2 sales tax changes made by the cities.
- Implemented PayDirect Interactive Voice Response, enabling tax payers to pay USAD/RIAD's electronically, reducing phone activity and processing paper transactions.

FY2020 New Initiatives:

- Effective use of e-tax component for sales tax, implement efficiencies to reduce expenses and continue to provide acceptable level of service to business owners.
- Education of the public of the e-tax program, encouraging use to business owners, reducing filing errors.
- Continue efficiencies with special assessments; two expected billing cycles on new special assessments in 2020.
- Continue review of converting Special Assessment to Aumentum Special Assessment module, utilizing modernized technology, allowing more efficient billing, data retrieval, and centralized parcel information.

Performance Measures**Priority/Goal:** Effective Governance**Goal:** Process incoming sales tax returns in timely manner. Provide accurate sales tax information to interested parties.**Objective:** Comply with Borough sales tax code, policies and Alaska State Statutes.**Measures:**

Forms processed/revenue collected	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Estimated
Sales Tax Revenue Collected (000's) FY data	\$30,400	\$31,190	\$31,424	\$31,897
Sales Tax Returns Processed	33,335	34,000	34,000	34,000
Registered Businesses	7,355	7,586	7,813	7,813
Sales Tax Certificates issued	936	920	1,150	1,350
Resale Cards issued	2,167	2,429	2,700	2,900
Exempt Cards issued	1,904	1,902	2,000	2,100
Owner Builder Cards issued	278	268	275	300
Special Assessment accounts billed and maintained	864	665	645	679
Land sales escrows maintained	34	34	38	38
Land leases monitored	27	27	27	27

Department Function Fund 100 Dept 11441	General Fund Finance – Sales Tax - Continued
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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	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

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

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 199,323	\$ 220,862	\$ 234,397	\$ 234,397	\$ 236,396	\$ 1,999	0.85%
40120 Temporary Wages	12,835	-	6,300	6,300	6,300	-	0.00%
40130 Overtime Wages	862	176	1,150	1,150	1,164	14	1.22%
40210 FICA	15,729	17,898	21,565	21,565	21,985	420	1.95%
40221 PERS	55,507	59,359	53,178	53,178	53,637	459	0.86%
40321 Health Insurance	92,998	94,272	94,848	94,848	100,000	5,152	5.43%
40322 Life Insurance	359	388	589	589	594	5	0.85%
40410 Leave	21,568	29,325	30,284	30,284	33,675	3,391	11.20%
40511 Other Benefits	545	580	432	432	432	-	0.00%
Total: Personnel	399,726	422,860	442,743	442,743	454,183	11,440	2.58%
Supplies							
42210 Operating Supplies	2,471	2,204	2,500	2,273	2,500	-	0.00%
42310 Repair/Maintenance Supplies	-	-	-	95	-	-	-
42410 Small Tools & Minor Equipment	340	689	400	532	400	-	0.00%
Total: Supplies	2,811	2,893	2,900	2,900	2,900	-	0.00%
Services							
43011 Contractual Services	5,399	1,240	13,000	20,528	58,150	45,150	347.31%
43019 Software Licensing	43,911	56,942	79,900	79,900	82,494	2,594	3.25%
43110 Communications	738	804	1,000	1,000	900	(100)	-10.00%
43140 Postage and Freight	24,494	23,330	30,000	30,000	30,000	-	0.00%
43210 Transportation/Subsistence	522	540	3,756	3,010	600	(3,156)	-84.03%
43220 Car Allowance	-	3,531	3,600	3,600	3,600	-	0.00%
43260 Training	739	149	900	900	-	(900)	-100.00%
43310 Advertising	5,496	10,362	9,800	9,800	9,600	(200)	-2.04%
43410 Printing	5,317	4,421	5,000	5,718	5,000	-	0.00%
43610 Utilities	2,829	2,663	3,000	3,000	2,707	(293)	-9.77%
43720 Equipment Maintenance	2,137	6,233	6,300	6,300	6,300	-	0.00%
43812 Equipment Replacement Pymt.	140,712	103,214	43,829	43,829	43,829	-	0.00%
43920 Dues and Subscriptions	421	166	220	220	220	-	0.00%
43931 Recording Fees	203	-	-	-	-	-	-
Total: Services	232,918	213,595	200,305	207,805	243,400	43,095	21.51%
Capital Outlay							
48710 Minor Office Equipment	850	2,345	850	857	750	(100)	-11.76%
48720 Minor Office Furniture	994	-	250	3,993	250	-	0.00%
Total: Capital Outlay	1,844	2,345	1,100	4,850	1,000	(100)	-9.09%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(500)	(500)	(800)	(300)	-
Total: Interdepartmental Charges	-	-	(500)	(500)	(800)	(300)	-
Department Total	\$ 637,299	\$ 641,693	\$ 646,548	\$ 657,798	\$ 700,683	\$ 54,135	8.37%

Line-Item Explanations

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

43011 Contractual Services. To pay the division's share (50%) of web reports and electronic payment system (\$3,000), creation of scannable forms and revisions of other forms (\$5,000), FIS for USAD electronic payments (\$150), temporary lodging location software (\$50,000)..

43019 Software Licensing. Sales tax software annual maintenance (\$57,739), Melissa Data (\$3,000), InStream (\$20,755) and imaging software annual maintenance (\$1,000).

43210 Transportation/Subsistence. Travel and attendance to AGFOA conference and local travel for training for sales tax division staff and for public education of new EGov process.

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 InStream (\$2,190) and allocation of maintenance costs on finance department copier.

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

48710 Minor Office Equipment. Scheduled printer upgrades (\$500), battery backup (\$250).

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax - Continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
SRT Sales Tax System	\$ 703,560	\$ -	\$ -	\$ -
SRT Version 6 Upgrade	43,829	43,829	43,829	131,487
	<u>\$ 747,389</u>	<u>\$ 43,829</u>	<u>\$ 43,829</u>	<u>\$ 131,487</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,292,352	\$ 1,264,924	\$ 1,400,511	\$ 1,389,261	\$ 1,414,396	\$ 13,885	0.99%
40120 Temporary Wages	19,654	6,470	12,930	12,930	12,930	-	0.00%
40130 Overtime Wages	5,307	4,068	19,027	19,027	24,666	5,639	29.64%
40210 FICA	113,014	105,308	128,105	128,105	129,790	1,685	1.32%
40221 PERS	372,295	344,974	320,729	320,729	325,098	4,369	1.36%
40321 Health Insurance	503,772	484,564	462,384	462,384	487,500	25,116	5.43%
40322 Life Insurance	1,788	2,237	3,490	3,490	3,524	34	0.97%
40410 Leave	171,513	170,569	181,293	181,293	189,747	8,454	4.66%
40511 Other Benefits	8,970	2,559	2,448	2,508	2,448	-	0.00%
Total: Personnel	2,488,665	2,385,673	2,530,917	2,519,727	2,590,099	59,182	2.34%
Supplies							
42120 Computer Software	-	366	-	-	350	350	-
42210 Operating Supplies	13,170	12,342	14,200	13,561	14,200	-	0.00%
42250 Uniforms	-	789	-	-	100	100	-
42310 Repair/Maintenance Supplies	655	-	300	495	300	-	0.00%
42410 Small Tools & Minor Equipment	769	1,231	1,150	1,594	1,250	100	8.70%
Total: Supplies	14,594	14,728	15,650	15,650	16,200	550	3.51%
Services							
43011 Contractual Services	21,071	16,309	32,430	56,258	77,980	45,550	140.46%
43017 Investment Portfolio Fees	19,158	18,871	25,000	25,000	25,000	-	0.00%
43019 Software Licensing	149,118	167,526	210,920	210,920	244,165	33,245	15.76%
43110 Communication	5,565	5,917	7,100	7,100	6,800	(300)	-4.23%
43140 Postage and Freight	60,586	59,627	71,000	70,700	69,000	(2,000)	-2.82%
43210 Transportation/Subsistence	20,330	14,358	25,843	20,598	14,700	(11,143)	-43.12%
43220 Car Allowance	13,555	14,747	18,000	18,000	16,200	(1,800)	-10.00%
43260 Training	7,634	3,202	7,835	8,849	4,545	(3,290)	-41.99%
43310 Advertising	13,431	18,493	18,910	18,910	18,510	(400)	-2.12%
43410 Printing	5,603	4,421	5,800	6,538	5,800	-	0.00%
43610 Utilities	19,085	17,949	19,250	19,250	18,957	(293)	-1.52%
43720 Equipment Maintenance	3,003	7,265	7,900	7,900	8,025	125	1.58%
43810 Rents & Operating Leases	356	356	400	400	400	-	0.00%
43812 Equipment Replacement Pymt.	140,712	170,550	111,165	111,165	111,165	-	0.00%
43920 Dues and Subscriptions	4,248	4,107	5,040	5,040	4,800	(240)	-4.76%
43931 Recording Fees	13,193	13,848	13,000	13,000	13,500	500	3.85%
43932 Litigation Reports	73,125	45,799	73,000	102,776	62,000	(11,000)	-15.07%
Total: Services	569,773	583,345	652,593	702,404	701,547	48,954	7.50%
Capital Outlay							
48710 Minor Office Equipment	7,902	10,357	1,975	2,998	6,646	4,671	236.51%
48720 Minor Office Furniture	1,968	64	1,000	4,712	750	(250)	-25.00%
Total: Capital Outlay	9,870	10,421	2,975	7,710	7,396	4,421	148.61%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(4,720)	(1,297)	(5,252)	(5,252)	(5,500)	(248)	-
Total: Interdepartmental Charges	(4,720)	(1,297)	(5,252)	(5,252)	(5,500)	(248)	-
Department Total	\$ 3,078,182	\$ 2,992,870	\$ 3,196,883	\$ 3,240,239	\$ 3,309,742	\$ 112,859	3.53%

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

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

Program Description

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

Major Long Term Issues and Concerns:

Recent departure/retirement of tenured staff has left gap in jurisdictional experience and institutional knowledge.

FY2019 Accomplishments:

Implemented changes to property classification and TAGs for hospital boundary change, created 3 new TAGS and reclassified 2,500 parcels and 2 new service area tiers for reporting certified values.

FY2020 New Initiatives:

Continue working with IT toward moving paper processes to paperless SharePoint workflows (subdivisions and tax adjustments).

Performance Measures

Priority/Goal: Public Service

Goal: Administer Exemption Programs

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

Measures:

Exemption Program Counts	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Assessment year	2016	2017	2018	2019
50K Residential Applications approved (new)	935	811	885	850
Senior Citizen Applications approved (new)	645	481	570	600
Disabled Veteran Applications approved (new)	144	61	51	50
Disabled Resident Tax Credit Applications approved (all)	317	309	300	300
Other exemption applications approved (all)	738	362	225	300
Parcels with exemption of any type	38,937	34,917	36,990	35,700

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Assessment year	2016	2017	2018	2019
Parcel count – real property	65,942	65,996	66,073	66,200
Parcel count – oil & gas accounts	239	238	204	215
Personal Property count	6,764	6,793	7,055	7,100
Ownership changes	6,412	6,479	6,515	7,500
Address Changes	4,160	5,417	5,838	5,200

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

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	10	10	10	10

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 576,542	\$ 540,601	\$ 645,875	\$ 645,875	\$ 636,957	\$ (8,918)	-1.38%
40120 Temporary Wages	2,681	20,536	20,639	20,639	15,500	(5,139)	-24.90%
40130 Overtime Wages	3,934	3,598	12,668	12,668	12,702	34	0.27%
40210 FICA	48,626	49,039	60,379	60,379	58,940	(1,439)	-2.38%
40221 PERS	172,592	158,203	148,848	148,848	146,827	(2,021)	-1.36%
40321 Health Insurance	233,697	229,905	213,408	213,408	250,000	36,592	17.15%
40322 Life Insurance	1,063	1,049	1,612	1,612	1,590	(22)	-1.36%
40410 Leave	75,953	85,327	84,845	84,845	75,221	(9,624)	-11.34%
40511 Other Benefits	1,180	1,085	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,116,268	1,089,343	1,189,426	1,189,426	1,198,889	9,463	0.80%
Supplies							
42120 Computer Software	315	263	400	400	400	-	0.00%
42210 Operating Supplies	5,488	3,711	4,500	4,500	4,500	-	0.00%
42310 Repair/Maintenance Supplies	-	-	-	19	-	-	-
42410 Small Tools & Minor Equipment	97	594	500	481	900	400	80.00%
Total: Supplies	5,900	4,568	5,400	5,400	5,800	400	7.41%
Services							
43011 Contractual Services	38,114	36,048	44,000	44,000	42,800	(1,200)	-2.73%
43019 Software Licensing	99,823	104,996	110,841	110,841	131,320	20,479	18.48%
43110 Communications	3,396	3,515	4,040	4,040	3,800	(240)	-5.94%
43140 Postage and Freight	10,814	11,013	12,625	12,625	11,800	(825)	-6.53%
43210 Transportation/Subsistence	10,205	10,259	11,475	11,475	7,590	(3,885)	-33.86%
43220 Car Allowance	7,228	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	1,170	1,885	3,000	3,000	1,770	(1,230)	-41.00%
43310 Advertising	1,134	666	1,200	1,200	1,000	(200)	-16.67%
43410 Printing	1,783	2,559	2,100	2,100	2,000	(100)	-4.76%
43610 Utilities	8,127	7,697	8,325	8,325	7,819	(506)	-6.08%
43720 Equipment Maintenance	207	258	300	300	300	-	0.00%
43920 Dues and Subscriptions	471	1,641	624	624	1,192	568	91.03%
Total: Services	182,472	187,737	205,730	205,730	218,591	12,861	6.25%
Capital Outlay							
48710 Minor Office Equipment	1,748	2,529	5,426	5,426	4,861	(565)	-10.41%
48720 Minor Office Furniture	638	984	885	885	600	(285)	-32.20%
Total: Capital Outlay	2,386	3,513	6,311	6,311	5,461	(850)	-13.47%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(395)	(1,752)	(1,200)	(1,200)	(2,300)	(1,100)	91.67%
Total: Interdepartmental Charges	(395)	(1,752)	(1,200)	(1,200)	(2,300)	(1,100)	91.67%
Department Total	\$ 1,306,631	\$ 1,283,409	\$ 1,405,667	\$ 1,405,667	\$ 1,426,441	\$ 20,774	1.48%

Line-Item Explanations

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

42410 Small Tools & Equipment - Scheduled replacement of printer.

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$6,000), all assessment notices and informational brochure annual printing and mailing (\$35,000), DMV data access (\$600), and Microfiche Certified Rolls (\$1,200).

43019 Software Licensing. Increased for new mobile assessor annual support (\$17,325), and existing software licensing support contractual rate increase of 5% plus security camera (\$113,995).

43210 Transportation/Subsistence. Funding for mileage, staff training, assessor travel to Homer, Seward, Anchorage, and new employee training in Anchorage (2 clerks).

43260 Training. Two new clerks to AAAO course 1A Assessment in Alaska, and Assessor IAAO Annual.

48710 Minor Office Equipment. Scheduled replacement of 4 computers (2 standard \$827 each; 2 high-end \$1,106); 2 monitors (\$210 each), 3 sound bars (\$25 each) iPad for Director (\$500).

48720 Minor Office Furniture. One dual monitor sit stand (\$600).

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

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

Major Long Term Issues and Concerns:
 The department continues to fall short of the number of annual inspections needed to achieve a 5-year re-inspection cycle.

- FY2019 Accomplishments:**
- Field canvassed Ninilchik, Cooper Landing, Caribou Hills and remainder of Anchor Point.
 - Further refined land models for Kenai River, Sterling, Funny River and Homer. Completed sales analysis and created land models for South Soldotna, Kasilof River, Caribou Hills and Clam Gulch.

- FY2020 New Initiatives:**
- Implement Mobile Assessor solution to increase field production of property inspections.

Performance Measures

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	12	12	14	14

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Staff Miles Traveled	81,459	95,581	110,000	82,000

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:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Real Property Assessment Roll				
Value (000's)	\$6,008,835	\$6,338,989	\$6,346,151	\$6,473,000
% Change From Prior Year	4.63%	5.49%	0.11%	2.00%

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

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Inspections				
Improved Parcels	7,274	7,304	5,882	5,376
Vacant Parcels	671	679	3,456	3,303
Total Inspections	7,945	7,983	9,338	8,679

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

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Informal Review	925	1,580	906	1,200
Appeals Filed	184	783	317	400
Heard by Board of Equalization	14	79	29	36
Assessor Value Upheld	12	64	22	30

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019 Projection	FY2020 Estimate
Anchor Point	2,079	2,322	4,401	1,438	171	182	162	220	951	2,400
Caribou Hills/Caribou Lake	375	926	1,301	49	45	5	174	27	7	250
Cooper Landing	432	234	666	360	27	17	26	19	26	510
Funny River	1,501	1,587	3,088	88	74	153	328	555	1,239	225
Gray Cliff/ Moose Pass	199	769	968	0	9	52	29	0	3	0
Homer	5,659	3,291	8,950	436	299	368	667	4,697	1,817	545
Hope/Sunrise	325	241	566	9	261	27	30	27	23	35
K-Beach	4,165	1,800	5,965	119	140	2,476	1,609	394	550	285
Kasilof/Clam Gulch	2,218	1,819	4,037	101	171	235	206	192	2,918	385
Kenai	3,026	1,967	4,993	2,467	102	205	237	377	264	150
Moose Pass	760	414	1,174	6	280	442	76	71	64	50
Nanwalek	57	33	90	0	0	0	0	0	0	0
Nikiski/North Kenai	3,276	3,617	6,893	55	1,139	1,810	387	407	387	300
Ninilchik/Deep Creek	1,654	2,034	3,688	552	265	90	127	110	137	2,900
Port Graham	83	129	212	0	0	1	1	0	0	0
Ridgeway	2,093	1,225	3,318	88	1,692	155	204	174	191	170
S. Kachemak Bay/waterfront	352	1,181	1,533	331	5	28	6	2	2	15
Seldovia/Barbara Heights	563	558	1,121	13	19	509	50	70	39	50
Seward	1,839	1,237	3,076	19	125	1,451	225	123	164	125
Soldotna	1,993	824	2,817	489	1,180	152	208	187	149	120
Sterling	3,436	1,920	5,356	124	267	239	3,164	328	407	300
West Side of Inlet	303	1,233	1,536	22	22	0	29	3	0	0
Total	36,388	29,361	65,749	6,766	6,293	8,597	7,945	7,983	9,338	8,815

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11520 - Assessing Appraisal**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 773,386	\$ 765,998	\$ 936,166	\$ 930,633	\$ 944,887	\$ 8,721	0.93%
40120 Temporary Wages	91,798	70,066	-	5,533	-	-	-
40130 Overtime Wages	15,997	7,983	15,181	15,181	15,386	205	1.35%
40210 FICA	76,281	76,390	88,533	88,533	89,275	742	0.84%
40221 PERS	232,254	216,630	216,812	216,812	218,865	2,053	0.95%
40321 Health Insurance	310,441	315,915	331,968	331,968	350,000	18,032	5.43%
40322 Life Insurance	1,413	1,390	2,350	2,350	2,371	21	0.89%
40410 Leave	122,453	120,143	124,942	124,942	128,949	4,007	3.21%
40511 Other Benefits	1,452	1,415	1,872	1,872	1,872	-	0.00%
Total: Personnel	1,625,475	1,575,930	1,717,824	1,717,824	1,751,605	33,781	1.97%
Supplies							
42210 Operating Supplies	873	1,599	2,000	2,000	2,500	500	25.00%
42230 Fuel, Oil & Lubricants	-	-	300	-	300	-	0.00%
42250 Uniforms	-	232	-	-	-	-	-
42360 Motor Vehicle Supplies	-	-	300	-	-	(300)	-100.00%
42410 Small Tools & Minor Equipment	481	533	500	1,500	650	150	30.00%
Total: Supplies	1,354	2,364	3,100	3,500	3,450	350	11.29%
Services							
43011 Contractual Services	1,237	68,602	2,000	7,625	49,260	47,260	2363.00%
43110 Communications	4,647	4,868	4,200	5,200	5,100	900	21.43%
43210 Transportation/Subsistence	111,940	68,452	86,715	79,315	81,900	(4,815)	-5.55%
43220 Car Allowance	45,276	44,653	46,800	46,800	46,800	-	0.00%
43260 Training	1,415	2,035	3,600	2,500	9,050	5,450	151.39%
43610 Utilities	9,847	9,212	9,555	9,555	9,366	(189)	-1.98%
43750 Vehicle Maintenance	-	-	1,000	800	-	(1,000)	-100.00%
43812 Equipment Replacement Pymt.	-	-	-	-	10,223	10,223	-
43920 Dues & Subscriptions	2,028	1,754	1,602	1,602	1,905	303	18.91%
Total: Services	176,390	199,576	155,472	153,397	213,604	58,132	37.39%
Capital Outlay							
48710 Minor Office Equipment	1,200	-	4,134	4,909	4,947	813	19.67%
48720 Minor Office Furniture	665	989	885	1,585	-	(885)	-100.00%
Total: Capital Outlay	1,865	989	5,019	6,494	4,947	(72)	-1.43%
Department Total	\$ 1,805,084	\$ 1,778,859	\$ 1,881,415	\$ 1,881,215	\$ 1,973,606	\$ 92,191	4.90%

Line-Item Explanations

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

42210 Operating Supplies. Increase due to ammunition cost for firearms safety training field staff.

42410 Small Tools & Equipment - Chair mats, measuring tapes, ice cleats, and clip boards.

43011 Contractual Services. Air/boat charter to inspect West Cook Inlet and Kachemak Bay areas not previously canvassed (\$47,700), and appraisal photo processing (\$1,560).

43110 Communications. Increase based on actual usage. Data plans for field iPads (\$285/month), and phone (\$140/month).

43210 Transportation/Subsistence. Travel related cost for appraisers working in the field and for training.

43260 Training. One continuing education course for each appraisal staff member. Staff firearms training for all.

43812 Equipment Replacement. Payment on Mobile Assessor software (\$8,230), and 10 tablets (\$1,993). See payment schedule below.

43920 Dues & Subscriptions. Increased due to 2 permanent positions being added in FY19. AAAO dues/certification and additional cost for digital version of Marshal & Swift cost tables.

48710 Minor Office Equipment. Scheduled replacement of 4 computers (3 standard at \$827 each; 1 high-end at \$1,551), 6 monitors (\$210 each), and 4 sound bars (\$25 each).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal - continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
Assessing mobile software	\$ -	\$ -	\$ 8,230	\$ 24,690
Assessing mobile tablets (10)	-	-	1,993	5,982
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,223</u>	<u>\$ 30,672</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assessing Department Totals**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,349,928	\$ 1,306,599	\$ 1,582,041	\$ 1,576,508	\$ 1,581,844	\$ (197)	-0.01%
40120 Temporary Wages	94,479	90,602	20,639	26,172	15,500	(5,139)	-24.90%
40130 Overtime Wages	19,931	11,581	27,849	27,849	28,088	239	0.86%
40210 FICA	124,907	125,429	148,912	148,912	148,215	(697)	-0.47%
40221 PERS	404,846	374,833	365,660	365,660	365,692	32	0.01%
40321 Health Insurance	544,138	545,820	545,376	545,376	600,000	54,624	10.02%
40322 Life Insurance	2,476	2,439	3,962	3,962	3,961	(1)	-0.03%
40410 Leave	198,406	205,470	209,787	209,787	204,170	(5,617)	-2.68%
40511 Other Benefits	2,632	2,500	3,024	3,024	3,024	-	0.00%
Total: Personnel	2,741,743	2,665,273	2,907,250	2,907,250	2,950,494	43,244	1.49%
Supplies							
42120 Computer Software	315	263	400	400	400	-	0.00%
42210 Operating Supplies	6,361	5,310	6,500	6,500	7,000	500	7.69%
42230 Fuel, Oil & Lubricants	-	-	300	-	300	-	0.00%
42250 Uniforms	-	232	-	-	-	-	-
42310 Repair/Maintenance Supplies	-	-	-	19	-	-	-
42360 Motor Vehicle Supplies	-	-	300	-	-	(300)	-100.00%
42410 Small Tools & Minor Equipment	578	1,127	1,000	1,981	1,550	550	55.00%
Total: Supplies	7,254	6,932	8,500	8,900	9,250	750	8.82%
Services							
43011 Contractual Services	39,351	104,650	46,000	51,625	92,060	46,060	100.13%
43019 Software Licensing	99,823	104,996	110,841	110,841	131,320	20,479	18.48%
43110 Communications	8,043	8,383	8,240	9,240	8,900	660	8.01%
43140 Postage and Freight	10,814	11,013	12,625	12,625	11,800	(825)	-6.53%
43210 Transportation/Subsistence	122,145	78,711	98,190	90,790	89,490	(8,700)	-8.86%
43220 Car Allowance	52,504	51,853	54,000	54,000	54,000	-	0.00%
43260 Training	2,585	3,920	6,600	5,500	10,820	4,220	63.94%
43310 Advertising	1,134	666	1,200	1,200	1,000	(200)	-16.67%
43410 Printing	1,783	2,559	2,100	2,100	2,000	(100)	-4.76%
43610 Utilities	17,974	16,909	17,880	17,880	17,185	(695)	-3.89%
43720 Equipment Maintenance	207	258	300	300	300	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	800	-	(1,000)	-100.00%
43812 Equipment Replacement Pymt.	-	-	-	-	10,223	10,223	-
43920 Dues and Subscriptions	2,499	3,395	2,226	2,226	3,097	871	39.13%
Total: Services	358,862	387,313	361,202	359,127	432,195	70,993	19.65%
Capital Outlay							
48710 Minor Office Equipment	2,948	2,529	9,560	10,335	9,808	248	2.59%
48720 Minor Office Furniture	1,303	1,973	1,770	2,470	600	(1,170)	-66.10%
Total: Capital Outlay	4,251	4,502	11,330	12,805	10,408	(922)	-8.14%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(395)	(1,752)	(1,200)	(1,200)	(2,300)	(1,100)	91.67%
Total: Interdepartmental Charges	(395)	(1,752)	(1,200)	(1,200)	(2,300)	(1,100)	91.67%
Department Total	\$ 3,111,715	\$ 3,062,268	\$ 3,287,082	\$ 3,286,882	\$ 3,400,047	\$ 112,965	3.44%

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Department Function

Fund 100

General Fund

Dept 21110

Resource Planning Administration

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2019 Accomplishments

- Modified KPB chapter 14.08 Utility permitting fee schedule.

- Formed a working group to review and recommend changes to the Assembly in 21.29 Material Site Permitting.
- Completed the Kenai Peninsula Borough Comprehensive Plan rewrite.
- Assisted the Office of Emergency Management with the update of the KPB All Hazard Mitigation Plan.
- Completed the City of Homer Comprehensive Plan update as the official plan for that portion of the borough.
- Completed the SharePoint database conversion for Planning.

FY2020 New Initiatives:

- Evaluate changes to 3 AAC 306 of the State marijuana regulations.
- Assist GIS with the 2020 census.
- Modify Chapter 21.44 Local Option Zoning to allow for larger lots after formation.
- Update KPB Code Chapter 20, Platting.
- Continue to coordinate with the cities to establish an appeal process for their platting regulations
- Field verification and uniform address sign posting of Nikiski/Salamatof E-911 communities.
- Consulting with the River Center to identify data deficiencies in the SharePoint database system which tracks multi-agency permitting.

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Street Name Changes (65% complete)	17	0	20	20
Target Completion	58%	58%	65%	100%
Address Signs Posted 65% complete)	404	135	500	450
Target Completion	58%	58%	65%	100%
Street Signs Posted (65% complete)	32	32	32	32
Target Completion	58%	58%	65%	100%

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

Goal: Meet all public requests in a timely manner.
Objective: Provide staff with updated equipment, technology and adequate training to provide timely response to public requests.

Measures:

Description	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Front Counter Walk Ins	2,027	1,655	2,000	2,000
Calls for Information	4,697	4,862	4,600	4,600
Special Order Maps	821	957	850	800

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Platting Reports	221	234	220	230
Administrative Reviews	128	132	130	135
Public Hearing Notices	7,054	6,388	6,000	5,500
Recorded Plats	113	153	140	130
Provided within time required by the code.	100%	100%	100%	100%

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	9	9	8.75	8.75

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 580,351	\$ 560,989	\$ 600,897	\$ 600,897	\$ 580,766	\$ (20,131)	-3.35%
40120	Temporary Wages	15,599	32,484	16,120	16,120	16,120	-	0.00%
40120	Meeting Allowance PC	28,425	30,000	39,600	39,600	39,600	-	0.00%
40130	Overtime Wages	5,261	9,559	19,665	19,665	10,918	(8,747)	-44.48%
40210	FICA	52,322	54,839	61,360	61,360	57,883	(3,477)	-5.67%
40221	PERS	167,783	153,681	140,886	140,886	133,644	(7,242)	-5.14%
40321	Health Insurance	207,140	200,026	213,408	213,408	225,000	11,592	5.43%
40322	Life Insurance	1,032	978	1,500	1,500	1,443	(57)	-3.80%
40410	Leave	80,683	80,170	80,740	80,740	68,198	(12,542)	-15.53%
40511	Other Benefits	1,150	1,059	1,152	1,152	1,008	(144)	-12.50%
	Total: Personnel	1,139,746	1,123,785	1,175,328	1,175,328	1,134,580	(40,748)	-3.47%
Supplies								
42020	Signage Supplies	13,179	12,684	20,000	20,000	20,000	-	0.00%
42120	Computer Software	306	-	1,000	962	1,000	-	0.00%
42210	Operating Supplies	6,739	7,540	8,300	8,208	8,300	-	0.00%
42230	Fuel, Oil & Lubricants	5,570	5,391	7,000	7,000	7,000	-	0.00%
42250	Uniforms	-	-	-	-	-	-	-
42310	Repair/Maintenance Supplies	-	-	-	187	-	-	-
42360	Motor Vehicle Repair Supplies	138	-	4,000	4,000	5,500	1,500	37.50%
42410	Small Tools & Minor Equipment	-	-	-	38	-	-	-
	Total: Supplies	25,932	25,615	40,300	40,395	41,800	1,500	3.72%
Services								
43011	Contractual Services	112,895	164,671	18,000	26,949	18,000	-	0.00%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019	Software Licensing	121	-	200	200	200	-	0.00%
43110	Communications	4,415	4,858	5,000	5,000	5,000	-	0.00%
43140	Postage and Freight	10,246	10,027	15,000	15,000	15,000	-	0.00%
43210	Transportation/Subsistence	6,931	4,445	16,250	16,250	16,200	(50)	-0.31%
43210	Transportation/Subsistence PC	18,857	22,107	20,000	20,000	20,000	-	0.00%
43220	Car Allowance	3,614	3,600	3,600	3,600	3,600	-	0.00%
43221	Car Allowance PC	19,200	20,550	23,400	23,400	23,400	-	0.00%
43260	Training	500	2,188	3,400	3,400	4,250	850	25.00%
43260	Training PC	625	350	3,000	3,000	3,000	-	0.00%
43310	Advertising	21,114	20,919	20,000	20,000	22,000	2,000	10.00%
43410	Printing	253	482	500	500	500	-	0.00%
43610	Utilities	11,881	11,159	12,500	12,500	12,500	-	0.00%
43720	Equipment Maintenance	927	897	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	340	60	1,500	1,500	1,500	-	0.00%
43810	Rents & Operating Leases	438	290	550	550	550	-	0.00%
43812	Equipment Replacement Pymt.	6,210	2,302	2,302	2,302	6,706	4,404	191.31%
43920	Dues and Subscriptions	2,513	3,100	2,805	2,805	3,105	300	10.70%
43931	Recording Fees	30	85	500	500	500	-	0.00%
	Total: Services	226,110	277,090	155,507	164,456	163,011	7,504	4.83%
Capital Outlay								
48120	Major Office Equipment	-	-	2,500	2,500	-	(2,500)	-100.00%
48630	Improvements other than Buildings	-	7,000	-	-	-	-	-
48710	Minor Office Equipment	2,302	4,859	3,500	3,405	3,100	(400)	-11.43%
48720	Minor Office Furniture	873	707	800	800	2,600	1,800	225.00%
	Total: Capital Outlay	3,175	12,566	6,800	6,705	5,700	(1,100)	-16.18%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(110,811)	(100,412)	(95,794)	(95,794)	(84,266)	11,528	-
60004	Mileage Ticket Credits	-	-	(1,000)	(1,000)	(1,000)	-	-
	Total: Interdepartmental Charges	(110,811)	(100,412)	(96,794)	(96,794)	(85,266)	11,528	-
Department Total		\$ 1,284,152	1,338,644	\$ 1,281,141	\$ 1,290,090	\$ 1,259,825	\$ (21,316)	-1.66%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

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

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

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

42360 Vehicle Maintenance. Increased to include tire replacement for two vehicles (\$1,500).

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

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

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

43310 Advertising. Increase based on actual usage in FY17 and FY18.

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

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

48710 Minor Office Equipment. Purchase 2 computers (\$1,150 each) and 2 battery backups (\$400 each).

48720 Minor Office Furniture. Replace staff chairs (\$800), sit/stand stations (\$800), and shelving and storage (\$1,000).

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
2016 Truck **	\$ 5,000	\$ 2,302	\$ 2,302	\$ 6,909
Large Scanner/Printer	-	-	4,404	13,213
	<u>\$ 5,000</u>	<u>\$ 2,302</u>	<u>\$ 6,706</u>	<u>\$ 20,122</u>

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

Department Function

Fund 100

General Fund

Dept 11232

Resource Planning – Geographic Information Systems

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2019 Accomplishments

- Completed geospatial applications for floodplain determinations (River Center), Roads, and the Clerk's Office.
- Migrated and upgraded E-911 databases to a supported OS and SQL Server release on new SQL Server instance.
- Integrated spatial data to SQL Server for new Computer Aided Dispatch (CAD) software.
- Continuing update support of geospatial data at Road Service Area, Assessing, OEM, SPSCC and River Center.
- Finished parcel fabric pilot area (Seward Bear Creek).
- CES Fire Station 1 replacement committee and Kachemak-Selo school site selection – GIS support.
- Update Emergency Services Map books.

FY2020 New Initiatives:

- Deployment of ArcGIS Pro desktop software.
- Continue developing geospatial applications to increase efficiencies in other borough departments.
- Acquire very high resolution imagery funded by grants and other partner agencies.
- Geocortex Mobile Application Development (ongoing).
- Develop parcel fabric for the Kenai area.
- Continue development of ArcGIS Online Organization account and GIS web page.
- Continue to provide navigation-related data to commercial mapping vendors (Google, Apple, Here/NAVTEQ).

Performance Measures

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

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

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

Measures:

Key Measures	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Emergency service map books distributed	25	163	280	45* *If no new imagery is acquired

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	4	4	4	4

Department Function

Fund 100

General Fund

Dept 11232

Resource Planning – Geographic Information Systems - Continued

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

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

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

Measures:

Key Measures	CY2017 Actual	CY2018 Actual	CY2019 Projected	CY2020 Estimated
169+ tax page updates resulting from new subdivision plats (182 subdivisions recorded, 273 deleted, parcels 409 new parcels created)	181	181	185	200
GIS Online Parcel Viewer(s) visits	N/A	379,600	380,000	385,000
Ad-Hoc Map Printing	N/A	46 records in sharepoint countless others not recorded	450	450

Commentary

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 217,161	\$ 230,378	\$ 275,349	\$ 269,949	\$ 280,735	\$ 5,386	1.96%
40130 Overtime Wages	104	-	2,220	2,220	2,287	67	3.02%
40210 FICA	18,396	20,021	24,768	24,768	25,236	468	1.89%
40221 PERS	63,409	67,534	62,797	62,797	64,027	1,230	1.96%
40321 Health Insurance	78,788	93,436	94,848	94,848	100,000	5,152	5.43%
40322 Life Insurance	394	440	684	684	696	12	1.75%
40410 Leave	34,529	31,633	38,322	38,322	38,854	532	1.39%
40511 Other Benefits	351	428	432	432	432	-	0.00%
Total: Personnel	413,132	443,870	499,420	494,020	512,267	12,847	2.57%
Supplies							
42210 Operating Supplies	4,184	7,169	7,500	7,465	7,500	-	0.00%
Total: Supplies	4,184	7,169	7,500	7,465	7,500	-	0.00%
Services							
43011 Contractual Services	-	1,840	-	-	-	-	-
43019 Software Licensing	63,700	63,700	63,700	65,534	65,000	1,300	2.04%
43110 Communications	1,268	1,366	1,550	1,550	1,550	-	0.00%
43140 Postage and Freight	33	32	125	125	125	-	0.00%
43210 Transportation/Subsistence	1,166	2,285	3,250	2,250	-	(3,250)	-100.00%
43260 Training	750	399	650	650	500	(150)	-23.08%
43410 Printing	(932)	(3,794)	-	-	-	-	-
43610 Utilities	7,611	7,143	7,200	7,200	7,254	54	0.75%
43720 Equipment Maintenance	142	594	2,000	2,000	2,000	-	0.00%
Total: Services	73,738	73,565	78,475	79,309	76,429	(2,046)	-2.61%
Capital Outlay							
48120 Major Office Equipment	11,357	5,439	7,000	11,601	-	(7,000)	-100.00%
48710 Minor Office Equipment	-	-	-	-	600	600	-
48720 Minor Office Furniture	-	-	700	700	1,000	300	42.86%
Total: Capital Outlay	11,357	5,439	7,700	12,301	1,600	(6,100)	-79.22%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(726)	(750)	(750)	(1,200)	(450)	60.00%
Total: Interdepartmental Charges	-	(726)	(750)	(750)	(1,200)	(450)	60.00%
Department Total	\$ 502,411	\$ 529,317	\$ 592,345	\$ 592,345	\$ 596,596	\$ 4,251	0.72%

Line-Item Explanations

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

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

43019 Software Licensing. ESRI (\$50,000), GEODESY (\$10,000), and Latitude Geographics (\$5,000). Increase due to Latitude Geographics technical support fees rolled into licensing.

48710 Minor Office Equipment. Replacement of battery backups (\$400) and other small computer equipment (\$200).

48720 Minor Office Furniture. Replacement of chair (\$600) and furniture (\$400).

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Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center

Mission

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

Program Description

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

Major Long-term Issues and Concerns

- Broaden outreach efforts and educational programs to proactively conserve anadromous fish habitats and to preserve wetland and floodplain function. Target audience includes property owners, contractors, realtors and other parties involved in development in regulated areas.
- Develop practical approach to existing and new developments along highly erodible riverbanks and coastal bluff areas where there is potential of mass failure.
- Address additions or deletions to the Alaska Department of Fish and Game (ADF&G) Anadromous Waters Catalog and evaluate whether updates are appropriate to the list of currently Borough-managed anadromous streams.
- Work with Federal Emergency Management Administration (FEMA) to update the floodplain maps of the middle Kenai River to increase accuracy and to provide a current computer model for the engineering analysis required for development in the floodway.
- Cost to contract out for engineering or hydrologist support for evaluation of hydraulic analysis submitted as required by FEMA for proposed floodway development projects.
- Increased maintenance costs for the 18-year-old River Center (RC) facility.

FY2019 Accomplishments

Personnel Management & Facility Management

- Continue to work on crowd-control strategies for use of public fishing platforms to reduce traffic congestion and riverbank damage, including installation of restroom facility for public use.
- Staff worked on the Incident Command Team (ICT) with 3 table top exercises and 2 ICT emergencies.
- Hosted an annual two-day Streambank Restoration Workshop for the public and other interested agencies.

- Worked with Federal and State agencies to increase our resource planning knowledge on the peninsula.
- Began monitoring of separate types of permits to follow trends within the Borough.
- Participated in Comprehensive Plan update workshops.
- Lowered electric costs to the River Center by changing outdoor lights to LED.

Permit Management

- Reviewed and issued approximately 547 permits.
- Ongoing work with IT to further streamline technical aspects of the permitting process and fully utilize efficiency and data management tools in SharePoint.

Coastal Zone Administration/Coastal Impact Assistance Program (CIAP)

- Worked closely with the Planning Department on permitting materials sites and with the Platting Department reviewing new plats.
- Worked with ADF&G to update the Kachemak Bay Critical Habitat Comp Plan.

Floodplain Administration

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

Anadromous Waters Habitat Protection District Administration

- Increased collaboration with agencies and organizations on the southern peninsula on issues including bluff erosion, salmon and watershed research useful for land management and RC resources.
- Presented eighteen Conditional Use Permit (CUP) applications to the Planning Commission.
- In the absence of a Code Compliance Officer, the RC staff is currently working with 26 (8 HPD/12 FP) property owners to resolve violations.

Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center - Continued

FY2020 New Initiatives

- Continue developing additional efficiencies in SharePoint, including reporting functions and better data management.
- Inventory of structures within the floodway and HPD.
- Link GIS and SharePoint for annual queries spatially displaying permit locations by project type.
- Utilized wildfire break spruce trees to be stockpiled at the River Center for public use on streambank restoration projects.
- Work with State Park Rangers to get on the Kenai River twice a year.

Performance Measures

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

Measures:

Permits Issued	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
50 ft. Habitat Protection District (HPD)	267	279	280	311
Floodplain	306	245	250	256
HPD Tax Credits	41	23	30	47
Plat Reviews	178	156	170	207
Floodplain Determinations	322	184	200	374
Elevation Certificates	18	3	15	20
Public Outreach Projects	6	4	6	6

Processing Time (days)	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
50 ft. Habitat Protection District (HPD)	30	18	10	20	15
Floodplain Management	30	22	15	25	20
Plat Reviews	12	2	2	2	2

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	5	5	5	5

Commentary

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

Revenues

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$50,000 for FY 2020.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %		
Personnel								
40110 Regular Wages	\$ 301,750	\$ 312,926	\$ 342,724	\$ 342,724	\$ 347,600	\$ 4,876	1.42%	
40120 Temporary Wages	5,091	2,700	7,200	7,200	4,000	(3,200)	-44.44%	
40130 Overtime Wages	538	140	4,134	4,134	4,195	61	1.48%	
40210 FICA	25,211	26,034	31,284	31,284	31,598	314	1.00%	
40221 PERS	88,912	86,459	78,568	78,568	79,711	1,143	1.45%	
40321 Health Insurance	115,848	117,268	118,560	118,560	125,000	6,440	5.43%	
40322 Life Insurance	554	566	852	852	867	15	1.76%	
40410 Leave	34,570	35,674	41,006	41,006	43,122	2,116	5.16%	
40511 Other Benefits	576	648	576	576	576	-	0.00%	
Total: Personnel	573,050	582,415	624,904	624,904	636,669	11,765	1.88%	
Supplies								
42120 Computer Software	-	-	500	500	480	(20)	-4.00%	
42210 Operating Supplies	2,597	2,279	4,000	4,000	4,000	-	0.00%	
42230 Fuel, Oils & Lubricants	470	444	2,000	2,000	2,000	-	0.00%	
42250 Uniforms	283	356	350	350	350	-	0.00%	
42310 Repair/Maintenance Supplies	1,025	718	2,500	2,500	2,500	-	0.00%	
42360 Motor Vehicle Supplies	146	273	500	500	500	-	0.00%	
42410 Small Tools & Minor Equipment	1,048	239	300	300	300	-	0.00%	
Total: Supplies	5,569	4,309	10,150	10,150	10,130	(20)	-0.20%	
Services								
43011 Contractual Services	59,124	13,530	25,000	25,000	25,000	-	0.00%	
43015 Water/Air Sample Testing	-	-	900	900	-	(900)	-100.00%	
43019 Software Licensing	273	-	600	600	600	-	0.00%	
43110 Communications	11,274	11,321	15,960	15,960	15,000	(960)	-6.02%	
43140 Postage and Freight	5,885	5,076	6,000	6,000	6,000	-	0.00%	
43210 Transportation/Subsistence	5,590	5,135	9,150	9,150	4,282	(4,868)	-53.20%	
43220 Car Allowance	3,614	3,600	3,600	3,600	3,600	-	0.00%	
43260 Training	1,820	50	3,900	3,900	3,218	(682)	-17.49%	
43310 Advertising	1,697	1,434	3,000	3,000	3,000	-	0.00%	
43410 Printing	407	-	2,500	1,000	2,500	-	0.00%	
43510 Insurance Premium	18,727	18,537	18,535	18,535	20,484	1,949	10.52%	
43610 Utilities	32,470	32,559	36,565	36,565	36,565	-	0.00%	
43720 Equipment Maintenance	1,596	1,720	1,950	1,950	1,950	-	0.00%	
43750 Vehicle Maintenance	-	75	500	500	500	-	0.00%	
43780 Buildings/Grounds Maintenance	19,068	19,097	21,500	21,500	21,500	-	0.00%	
43810 Rents and Operating Leases	-	-	105	105	105	-	0.00%	
43812 Equipment Replacement Payment	6,000	4,441	4,802	4,802	4,802	-	0.00%	
43920 Dues and Subscriptions	1,216	1,161	1,561	3,061	1,746	185	6.04%	
Total: Services	168,761	117,736	156,128	156,128	150,852	(5,276)	-3.38%	
Capital Outlay								
48710 Minor Office Equipment	1,248	2,100	-	-	2,000	2,000	100.00%	
48720 Minor Office Furniture	604	698	-	-	-	-	-	
Total: Capital Outlay	1,852	2,798	-	-	2,000	2,000	100.00%	
Interdepartmental Charges								
60004 Mileage Ticket Credits	(420)	-	-	-	(1,100)	(1,100)	100.00%	
Total: Interdepartmental Charges	(420)	-	-	-	(1,100)	(1,100)	100.00%	
Department Total								
	\$ 748,812	\$ 707,258	\$ 791,182	\$ 791,182	\$ 798,551	\$ 7,369	0.93%	

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center - Continued

Line-Item Explanations

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

43011 Contractual Services. Janitorial services (\$14,560), security alarm (\$720), window washing (\$2,030), toilet pumping (\$1,800), spreading of gravel in compound and road leading down to fishing area (\$900), professional services for floodplain issues requiring the expertise of an engineer or hydrologist (\$4,000), and misc. small contracts (\$990).

43015 Water/Air Sample Testing. Funds not needed at this time.

43210 Transportation/Subsistence. Staff travel for training (to include local workshops and internet training), HPD and floodplain site visits, estimated 250 visits borough-wide.

43260 Training. In-state local workshops and web-based training to increase resource planning knowledge.

43510 Insurance Premium. Amount provided by Finance.

43920 Dues and Subscriptions. Dues increased for floodplain and planning association costs.

48710 Minor Office Equipment. Phone replacements on 5 staff Cisco systems (\$2,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2019 Estimated	FY2020 Projected	Projected Payments FY2021-2023
Vehicle	\$ 4,441	\$ 4,802	\$ 4,802	\$ 14,406

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Resource Planning Department Totals**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,099,262	\$ 1,104,293	\$ 1,218,970	\$ 1,213,570	\$ 1,209,101	(9,869)	-0.81%
40120 Temporary Wages	49,115	65,184	62,920	62,920	59,720	(3,200)	-5.09%
40130 Overtime Wages	5,903	9,699	26,019	26,019	17,400	(8,619)	-33.13%
40210 FICA	95,929	100,894	117,412	117,412	114,717	(2,695)	-2.30%
40221 PERS	320,104	307,674	282,251	282,251	277,382	(4,869)	-1.73%
40321 Health Insurance	401,776	410,730	426,816	426,816	450,000	23,184	5.43%
40322 Life Insurance	1,980	1,984	3,036	3,036	3,006	(30)	-0.99%
40410 Leave	149,782	147,477	160,068	160,068	150,174	(9,894)	-6.18%
40511 Other Benefits	2,077	2,135	2,160	2,160	2,016	(144)	-6.67%
Total: Personnel	2,125,928	2,150,070	2,299,652	2,294,252	2,283,516	(16,136)	-0.70%
Supplies							
42020 Signage Supplies	13,179	12,684	20,000	20,000	20,000	-	0.00%
42120 Computer Software	306	-	1,500	1,462	1,480	(20)	-1.33%
42210 Operating Supplies	13,520	16,988	19,800	19,673	19,800	-	0.00%
42230 Fuel, Oil & Lubricants	6,040	5,835	9,000	9,000	9,000	-	0.00%
42250 Uniforms	283	356	350	350	350	-	0.00%
42310 Repair/Maintenance Supplies	1,025	718	2,500	2,687	2,500	-	0.00%
42360 Motor Vehicle Supplies	284	273	4,500	4,500	6,000	1,500	33.33%
42410 Small Tools & Minor Equipment	1,048	239	300	338	300	-	0.00%
Total: Supplies	35,685	37,093	57,950	58,010	59,430	1,480	2.55%
Services							
43011 Contractual Services	172,019	180,041	43,000	51,949	43,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,900	5,900	5,000	(900)	-15.25%
43019 Software Licensing	64,094	63,700	64,500	66,334	65,800	1,300	2.02%
43110 Communications	16,957	17,545	22,510	22,510	21,550	(960)	-4.26%
43140 Postage and Freight	16,164	15,135	21,125	21,125	21,125	-	0.00%
43210 Transportation/Subsistence	32,544	33,972	48,650	47,650	40,482	(8,168)	-16.79%
43220 Car Allowance	7,228	7,200	7,200	7,200	7,200	-	0.00%
43221 Car Allowance PC	19,200	20,550	23,400	23,400	23,400	-	0.00%
43260 Training	3,695	2,987	10,950	10,950	10,968	18	0.16%
43310 Advertising	22,811	22,353	23,000	23,000	25,000	2,000	8.70%
43410 Printing	(272)	(3,312)	3,000	1,500	3,000	-	0.00%
43510 Insurance Premium	18,727	18,537	18,535	18,535	20,484	1,949	10.52%
43610 Utilities	51,962	50,861	56,265	56,265	56,319	54	0.10%
43720 Equipment Maintenance	2,665	3,211	5,950	5,950	5,950	-	0.00%
43750 Vehicle Maintenance	340	135	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	19,068	19,097	21,500	21,500	21,500	-	0.00%
43810 Rents & Operating Leases	438	290	655	655	655	-	0.00%
43812 Equipment Replacement Pymt.	12,210	6,743	7,104	7,104	11,508	4,404	61.99%
43920 Dues and Subscriptions	3,729	4,261	4,366	5,866	4,851	485	11.11%
43931 Recording Fees	30	85	500	500	500	-	0.00%
Total: Services	468,609	468,391	390,110	399,893	390,292	182	0.05%
Capital Outlay							
48120 Major Office Equipment	11,357	5,439	9,500	14,101	-	(9,500)	-100.00%
48630 Improvements other than Buildings	-	7,000	-	-	-	-	-
48710 Minor Office Equipment	3,550	6,959	3,500	3,405	5,700	2,200	62.86%
48720 Minor Office Furniture	1,477	1,405	1,500	1,500	3,600	2,100	140.00%
48740 Minor Machinery & Equipment	-	-	-	-	-	-	-
Total: Capital Outlay	16,384	20,803	14,500	19,006	9,300	(5,200)	-35.86%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(110,811)	(100,412)	(95,794)	(95,794)	(84,266)	11,528	-
60004 Mileage Ticket Credits	(420)	(726)	(1,750)	(1,750)	(3,300)	(1,550)	88.57%
Total: Interdepartmental Charges	(111,231)	(101,138)	(97,544)	(97,544)	(87,566)	9,978	-10.23%
Department Total	\$ 2,535,375	\$ 2,575,219	\$ 2,664,668	\$ 2,673,617	\$ 2,654,972	\$ (9,696)	-0.36%

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Department Function

Fund 100

General Fund

Dept 6XXXX

Senior Citizens Grant Program

Department Function

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

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

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

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

Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2020 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2020 Funding</u>
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1,848	21.71	132,668
Kenai Seniors	1,758	20.65	126,207
Nikiski Seniors*	738	8.67	52,981
Nililchik Seniors	369	4.33	26,491
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,266	14.87	90,886
Sterling Seniors	<u>841</u>	<u>9.88</u>	<u>60,376</u>
Total Senior Centers	8,513	100.00	\$611,151
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			<u>33,045</u>
Total Senior Program			<u>\$661,950</u>
Transfer to Nikiski Seniors Service Area			<u>-52,981</u>
Total Funding not handled as a transfer			<u>\$608,969</u>

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

Kenai Peninsula Borough Budget Detail

Fund 100 Senior Citizens Grant Program

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Senior Citizens Grant Program						
62110 Anchor Point Seniors	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	- 0.00%
62115 Cooper Landing Seniors	18,665	18,665	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	132,668	132,668	132,668	132,668	132,668	- 0.00%
62130 Kenai Seniors	126,207	126,207	126,207	126,207	126,207	- 0.00%
62140 Ninilchik Seniors	26,491	26,491	26,491	26,491	26,491	- 0.00%
62150 Seward Seniors	47,238	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	10,770	10,770	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	90,886	90,886	90,886	90,886	90,886	- 0.00%
62180 Sterling Seniors	60,376	60,376	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	52,981	52,981	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	611,151	611,151	611,151	611,151	611,151	- 0.00%
Adult Day Care Centers						
62125 Friendship Center - Homer	17,754	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	33,045	33,045	33,045	33,045	33,045	- 0.00%
Total Adult Day Care Centers	50,799	50,799	50,799	50,799	50,799	- 0.00%
Total Senior Citizens Program	\$ 661,950	\$ 661,950	\$ 661,950	\$ 661,950	\$ 661,950	- 0.00%

Line-Item Explanations

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

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

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

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

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

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

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

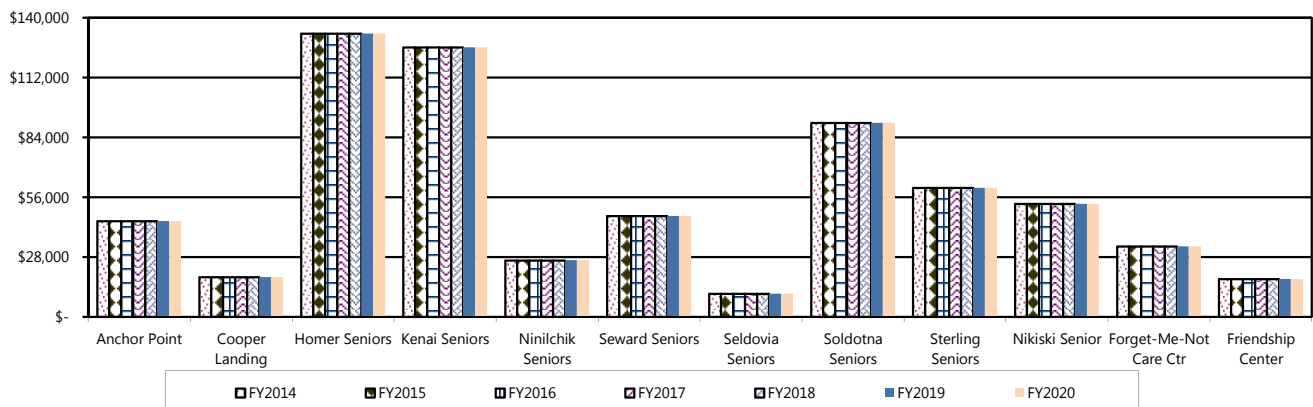
62170 Soldotna Senior Citizens: Payroll and utilities cost to support the nutrition, transportation and support service programs.

62180 Sterling Senior Citizens: Payroll, contract services and supplies for general operational operations to provide essential or supportive services.

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

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

63190 Nikiski Senior Citizens: Payroll to provide essential and supportive services. Nikiski seniors funding is handled as a non-departmental transfer to their service area. **See pages 146 and 287-291.**



Department Function

Fund 100

General Fund

Dept 94900

Business and Economic Development

Program Authority and Descriptions

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

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

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

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

- The annual Comprehensive Economic Development Strategy document provides an overview of demographics, community development, infrastructure business development, etc.
- Host the 2020 Kenai Peninsula Industry Outlook Forum. The education forum is designed to keep citizens, businesses and policy makers informed of the upcoming projects and economic development opportunities for the Kenai Peninsula.
- Manage the Business Innovation Center providing business plan development, bookkeeping, office management, market research, tenancy space, shared office services, and workforce development for new and expanding businesses resulting in lowered failure rate of small businesses.
- The Situations and Prospect of the Kenai Peninsula Borough report provides economic data, demographics, population growth, industry spotlights, municipality profiles, etc.

Funding for FY2020 is budgeted at \$100,000 to supplement KPEDD personnel costs.

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

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

Funding for FY2020 is budgeted at \$100,000 to supplement personnel, travel, contractual, facilities and administrative costs.

Contractual Services. The Borough will be issuing a Request for Proposal titled "Marketing the Borough through Civic Engagement" to create a comprehensive communications plan for the Kenai Peninsula Borough on a nonareawide basis.

Funding for FY2020 is budgeted at \$75,000 to provide funding for advertising/marketing the Kenai Peninsula Borough with a focus on public relations and economic development.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 94900 - Economic Development

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43009 Contractual Services - EDD	\$ 67,500	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
43011 Contractual Services - SBDC	105,000	84,000	100,000	100,000	100,000	-	0.00%
43011 Contractual Services	-	-	-	-	75,000	75,000	100.00%
43021 Peninsula Promotion - KPTMC	340,000	305,980	100,000	100,000	-	(100,000)	-100.00%
Total: Services	512,500	464,980	300,000	300,000	275,000	(25,000)	-8.33%
Department Total	\$ 512,500	\$ 464,980	\$ 300,000	\$ 300,000	\$ 275,000	\$ (25,000)	-8.33%

Line-Item Explanations

43009 Contractual Services - EDD. Funding for the Economic Development District (EDD) who works closely with the Mayor's office and the Assembly on economic planning forums and preparation of the Borough's situation and prospect information (\$100,000).

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

43011 Contractual Services. In FY2020, the borough will be issuing a Request for Proposal to provide funding for advertising/marketing the Kenai Peninsula Borough with a focus on public relations and economic development (\$75,000).

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94910 - Non Departmental**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40511 Other Benefits	\$ 10,456	\$ 11,357	\$ 50,000	\$ 49,000	\$ 50,000	\$ -	0.00%
Total: Personnel	10,456	11,357	50,000	49,000	50,000	-	0.00%
Services							
43011 Contract Services-LNG Pipeline	-	-	-	47,106	-	-	-
43011 Contract Services-Healthcare Consultant	1,332	-	-	-	-	-	-
43510 Insurance Premium	118,898	92,744	95,000	95,000	95,000	-	0.00%
Total: Services	120,230	92,744	95,000	142,106	95,000	-	0.00%
Capital Outlay							
48720 Minor Office Furniture	-	-	-	1,000	-	-	-
Total: Capital Outlay	-	-	-	1,000	-	-	-
Transfers							
50235 Eastern Peninsula Highway Emergency SA	-	350,000	350,000	350,000	350,000	-	0.00%
50241 S/D Operations	48,238,432	49,738,432	49,738,432	49,738,432	52,512,091	2,773,659	5.58%
50242 Postsecondary Education	779,958	778,252	820,685	817,755	847,186	26,501	3.23%
50260 Disaster relief	-	-	-	950,000	-	-	-
50264 911 Communications Fund	456,368	650,000	300,000	300,000	350,000	50,000	16.67%
50280 Nikiski Senior Svc. Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Solid Waste	6,006,891	7,328,374	7,306,501	7,306,501	7,797,970	491,469	6.73%
50308 School Debt	4,124,567	3,801,496	3,791,562	3,791,562	3,783,886	(7,676)	-0.20%
50349 Bond Issue Expense Fund	1,500	1,500	10,000	10,000	10,000	-	0.00%
50400 School Capital Projects	1,425,000	1,075,000	1,200,000	1,625,000	2,250,000	1,050,000	87.50%
50407 General Govt. Capital Projects	250,000	-	-	-	250,000	250,000	-
50455 911 Communications Capital Projects	266,000	-	-	-	-	-	-
50883 Tustamena Terrace USAD	11,202	-	-	-	-	-	-
Total: Transfers	61,612,899	63,776,035	63,570,161	64,942,231	68,204,114	4,633,953	7.29%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(174,685)	(38,325)	(710,000)	(710,000)	(741,208)	(31,208)	-
Total: Interdepartmental Charges	(174,685)	(38,325)	(710,000)	(710,000)	(741,208)	(31,208)	-
Department Total	\$ 61,568,900	\$ 63,841,811	\$ 63,005,161	\$ 64,424,337	\$ 67,607,906	\$ 4,602,745	7.31%

Line-Item Explanations

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

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

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

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

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

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

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$7,797,970).

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$3,783,886).

50400 Transfer to School Revenue Capital Projects. Funding for improvements at various schools (\$2,250,000).

60000 Charges (to) From other Departments. (\$741,208). Amount included in the operating budget of the Maintenance & capital projects departments expected to be charged to the general fund \$170,000 and indirect cost recovery from Borough capital projects and grants (\$280,000). An admin service fee is charged to the operating budget of service areas and various funds to cover a portion of costs associated with providing general government services (\$631,208).

For capital projects information on this department - See the Capital Projects section pages 340, 341-342, 348-349, 361-373.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
40XXX Total: Personnel	\$ 13,520,086	\$ 13,347,194	\$ 14,338,460	\$ 14,307,577	\$ 14,401,241	\$ 62,781	0.44%
42XXX Total: Supplies	133,281	158,064	190,640	211,152	185,591	(5,049)	-2.65%
43XXX Total: Services	4,048,866	3,986,255	3,937,113	4,293,159	4,016,044	78,931	2.00%
48XXX Total: Capital Outlay	84,071	88,002	81,670	121,279	69,016	(12,654)	-15.49%
50XXX Total: Transfers	61,612,899	63,776,035	63,570,161	64,942,231	68,204,114	4,633,953	7.29%
6XXXX Total: Interdepartmental Charges	(1,026,778)	(711,882)	(1,414,175)	(1,416,012)	(1,438,707)	(24,532)	1.73%
Fund Totals	\$ 78,372,425	\$ 80,643,668	\$ 80,703,869	\$ 82,459,386	\$ 85,437,299	\$ 4,733,430	5.87%

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Special Revenue Funds

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

	Page #
Total Special Revenue Fund Budget	151
Mill Rate History	152
 Graphs	
Where the Money Comes From.....	153
Appropriations by Function.....	153
 Combined Revenues and Appropriations	 154
Special Revenue Funds Total Expenditures by Line Item	156
 Emergency Service Areas	
Nikiski Fire Service Area.....	161
Bear Creek Fire Service Area.....	169
Anchor Point Fire and Emergency Medical Service Area.....	177
Central Emergency Service Area.....	185
Central Peninsula Emergency Medical Service Area.....	193
Kachemak Emergency Service Area.....	197
Eastern Peninsula Highway Emergency Service Area.....	205
Seward Bear Creek Flood Service Area Fund.....	213
911 Emergency Services.....	220
 Recreation	
North Peninsula Recreation Service Area.....	229
Seldovia Recreation Service Area.....	237
 Road Service Area	
Road Service Area.....	245
Engineer's Estimate Fund.....	252
RIAD Match Fund.....	255
 Education	
School.....	261
Postsecondary Education.....	274
 General Government	
Land Trust.....	279
Nikiski Senior Service Area.....	287
 Solid Waste	
Solid Waste.....	295
 Hospital Service Areas	
Central Kenai Peninsula Hospital Service Area.....	317
South Kenai Peninsula Hospital Service Area.....	323

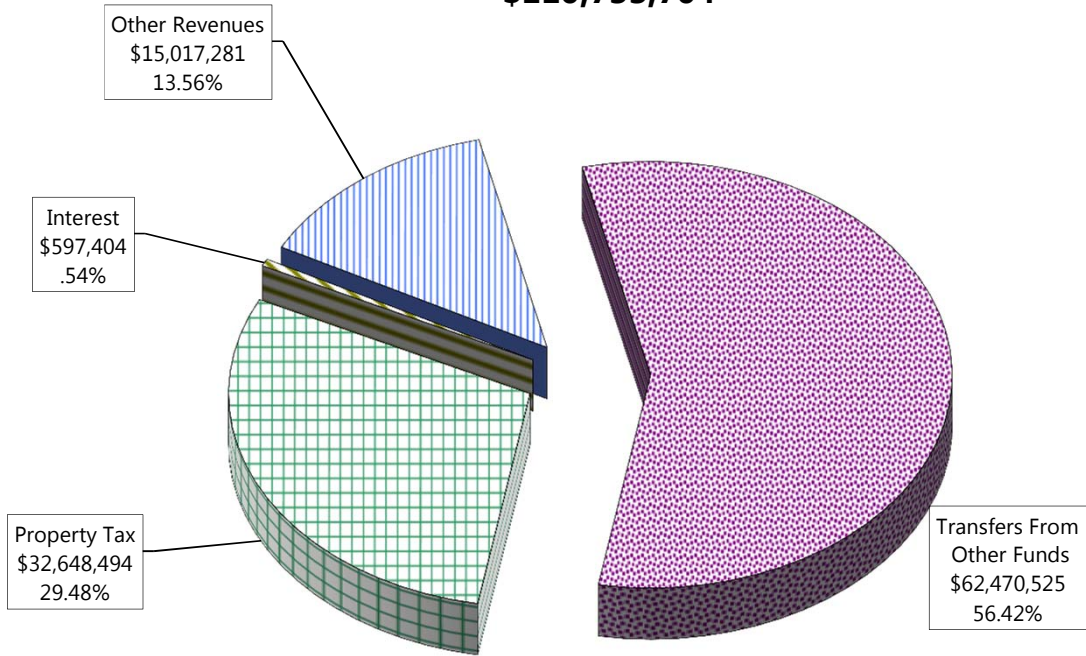
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Total Special Revenue Funds - Budget Projection

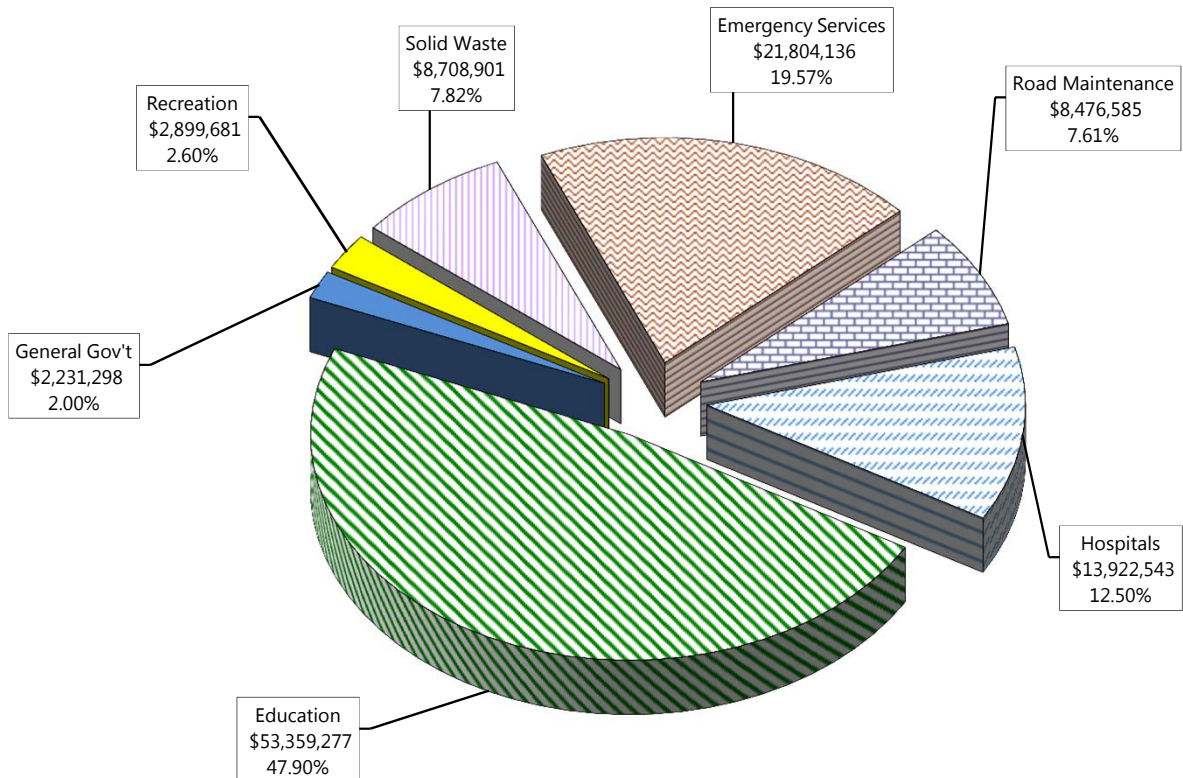
Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Property Taxes								
Real	\$ 20,596,496	\$ 21,599,668	\$ 22,217,991	\$ 22,236,629	\$ 22,975,561	\$ 23,220,903	\$ 23,452,927	\$ 23,922,271
Personal	1,125,302	1,117,895	1,079,933	1,091,744	1,047,591	1,070,048	1,080,736	1,090,773
Oil & Gas (AS 43.56)	7,355,869	7,432,431	7,691,568	7,691,568	7,816,078	7,872,994	7,636,808	7,635,818
Interest	58,260	78,618	66,447	66,447	69,692	70,091	70,760	72,024
Flat Tax	222,310	233,574	227,443	227,443	228,386	232,903	237,509	242,207
Motor Vehicle Tax	508,024	514,342	507,487	507,487	511,186	520,070	530,472	541,081
Total Property Taxes	29,866,261	30,976,528	31,790,869	31,821,318	32,648,494	32,987,009	33,009,212	33,504,174
Federal Revenue	19,366	35,044	-	29,117	-	-	-	-
State Revenue	688,234	528,365	105,000	105,000	105,000	105,000	-	-
Interest Earnings	104,833	279,999	396,765	396,765	597,404	682,491	732,867	641,929
Other Revenue	11,823,664	12,172,612	14,461,847	14,461,847	14,912,281	14,645,944	14,697,450	14,749,534
Total Revenues	42,502,358	43,992,548	46,754,481	46,814,047	48,263,179	48,420,444	48,439,529	48,895,637
Other Financing Sources:								
Transfer From Other Funds	55,893,695	59,350,169	59,016,708	59,025,778	62,470,525	59,758,127	59,973,186	60,202,723
Total Other Financing Sources	55,893,695	59,350,169	59,016,708	59,025,778	62,470,525	59,758,127	59,973,186	60,202,723
Total Revenues and Other Financing Sources	98,396,053	103,342,717	105,771,189	105,839,825	110,733,704	108,178,571	108,412,715	109,098,360
Expenditures:								
Personnel	23,079,029	22,668,120	24,842,442	24,871,292	24,652,415	25,567,558	26,133,188	26,758,621
Supplies	1,966,979	2,132,584	2,413,373	2,447,610	2,461,285	2,510,593	2,560,889	2,612,190
Services	19,437,786	18,236,444	19,888,923	19,991,171	20,584,165	21,271,065	21,679,335	22,040,474
Capital Outlay	605,481	708,231	476,404	513,738	646,635	654,430	684,397	694,689
Interdepartmental Charges	(352,602)	(359,308)	229,767	231,995	224,305	249,690	253,714	260,749
Total Expenditures	44,736,673	43,386,071	47,850,909	48,055,806	48,568,805	50,253,336	51,311,523	52,366,723
Operating Transfers To:								
Land Trust Investment Fund	-	-	-	5,275,000	850,000	500,000	500,000	500,000
Special Revenue Funds	38,942,482	39,335,927	39,331,906	39,343,906	41,825,964	38,712,599	38,185,400	38,034,602
Internal Service Funds	-	(167,090)	-	-	-	-	-	-
Capital Projects Fund	4,915,000	8,065,000	5,160,000	5,550,000	6,850,000	6,810,000	6,560,000	6,275,000
Debt Service Fund	9,642,102	11,883,141	13,473,619	13,473,619	13,307,652	13,645,107	14,010,906	14,002,129
Total Operating Transfers	53,499,584	59,116,978	57,965,525	63,642,525	62,833,616	59,667,706	59,256,306	58,811,731
Total Expenditures and Operating Transfers	98,236,257	102,503,049	105,816,434	111,698,331	111,402,421	109,921,042	110,567,829	111,178,454
Net Results From Operations	159,796	839,668	(45,245)	(5,858,506)	(668,717)	(1,742,471)	(2,155,114)	(2,080,094)
Projected Lapse	-	-	1,358,661	1,459,951	1,363,300	1,452,729	1,479,718	1,513,919
Change in Fund Balance	159,796	839,668	1,313,416	(4,398,555)	694,583	(289,742)	(675,396)	(566,175)
Beginning Fund Balance	29,231,205	29,391,001	30,230,669	30,230,669	25,832,114	26,529,604	26,262,138	25,703,544
Ending Fund Balance	\$ 29,391,001	\$ 30,230,669	\$ 31,544,085	\$ 25,832,114	\$ 26,526,697	\$ 26,239,862	\$ 25,586,742	\$ 25,137,369

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**Special Revenue Funds
Where the Money Comes From FY2020
\$110,733,704**



**Special Revenue Funds
Appropriations By Function - FY2020
\$111,402,421**



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2020**

	Emergency Services								Recreation		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Eastern Peninsula Highway Emergency SA	Seward Bear Creek Flood	911 Communications	North Peninsula Recreation	Seldovia Recreation
Taxable Value (000'S):											
Real	675,653	178,931	235,678	2,731,741	6,442	431,738	-	457,359	-	675,653	72,866
Personal	38,159	557	26,814	116,102	838	6,518	-	20,435	-	39,209	653
Oil & Gas (AS 43.56)	1,130,221	9	155,268	117,007	-	-	-	7,014	-	1,172,686	-
Total Taxable Value	1,844,033	179,497	417,760	2,964,850	7,280	438,256	-	484,808	-	1,887,548	73,519
Mill Rate	2.70	3.25	2.75	2.85	1.00	2.60		0.75		1.00	0.75
Property Taxes											
Real	\$ 1,824,263	\$ 581,526	\$ 648,115	7,785,462	\$ 6,442	\$ 1,122,519	\$ -	\$ 343,019	\$ -	\$ 675,653	\$ 54,650
Personal	100,969	1,774	72,264	324,273	821	16,608	-	15,020	-	38,425	480
Oil & Gas (AS 43.56)	3,051,597	29	426,987	333,470	-	-	-	5,261	-	1,172,686	-
Interest	9,954	930	5,195	18,000	-	1,800	-	727	-	7,040	-
Flat Tax	10,980	2,700	3,401	53,728	850	3,375	-	12,712	-	3,665	3,036
Motor Vehicle Tax	53,324	16,365	12,422	147,704	-	28,653	-	9,621	-	19,397	307
Total Property Taxes	5,051,087	603,324	1,168,384	8,662,637	8,113	1,172,955	-	386,360	-	1,916,866	58,473
Interest Revenue	168,370	6,627	6,837	60,511	-	14,177	4,883	5,060	-	26,831	1,048
Other Revenue	340,000	60,129	85,000	846,000	-	40,000	56,800	-	1,737,000	235,340	1,050
Transfer From Other Funds	-	-	-	8,113	-	-	350,000	-	592,184	-	-
Total Revenues and Other Financing Sources	5,559,457	670,080	1,260,221	9,577,261	8,113	1,227,132	411,683	391,420	2,329,184	2,179,037	60,571
Expenditures											
Personnel	3,463,756	251,847	630,808	6,627,787	-	658,432	-	173,791	1,618,664	1,262,875	-
Supplies	268,056	26,575	87,050	375,310	-	84,000	4,310	3,950	16,400	135,300	6,800
Services	725,122	186,045	198,097	1,102,343	-	192,132	378,776	182,417	640,514	525,785	54,037
Capital Outlay	219,123	10,165	65,654	83,138	-	128,070	23,597	500	55,085	14,741	150
Payment to School District	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	116,081	11,866	22,490	203,177	-	25,541	-	18,446	83,266	48,468	1,525
Total Expenditures	4,792,138	486,498	1,004,099	8,391,755	-	1,088,175	406,683	379,104	2,413,929	1,987,169	62,512
Transfers to Other Funds	457,880	194,520	214,668	1,850,077	8,113	111,497	5,000	-	-	850,000	-
Total Expenditures and Operating Transfers	5,250,018	681,018	1,218,767	10,241,832	8,113	1,199,672	411,683	379,104	2,413,929	2,837,169	62,512
Net Results From Operations	309,439	(10,938)	41,454	(664,571)	-	27,460	-	12,316	(84,745)	(658,132)	(1,941)
Projected Lapse	263,568	29,190	45,184	251,753	-	38,086	23,699	9,343	72,418	69,551	1,875
Change in Fund Balance	573,007	18,252	86,638	(412,818)	-	65,546	23,699	21,659	(12,327)	(588,581)	(66)
Beginning Fund Balance	3,741,560	441,802	455,774	4,034,059	86	315,050	325,528	506,012	762,812	1,788,708	69,836
Ending Fund Balance	\$ 4,314,567	\$ 460,054	\$ 542,412	\$ 3,621,241	\$ 86	\$ 380,596	\$ 349,227	\$ 527,671	\$ 750,485	\$ 1,200,127	\$ 69,770

Road Improvement			Education		General Government		Solid Waste	Hospitals		Total
Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post-Secondary Education	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital	
4,263,121	-	-	-	-	-	598,147	-	4,179,102	3,310,159	
189,088	-	-	-	-	-	35,335	-	189,904	185,620	
1,490,916	-	-	-	-	-	1,121,080	-	1,364,185	436,943	
5,943,125	-	-	-	-	-	1,754,562	-	5,733,191	3,932,722	
1.40						0.20		0.01	2.30	
\$ 5,968,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,629	\$ -	\$ 41,791	\$ 3,807,024	\$ 22,978,462
259,429	-	-	-	-	-	6,477	-	1,861	209,190	1,047,591
2,087,282	-	-	-	-	-	224,216	-	13,642	500,908	7,816,078
16,630	-	-	-	-	-	272	-	115	9,035	69,698
44,817	-	-	-	-	-	590	-	1,068	87,464	228,386
146,449	-	-	-	-	-	3,131	-	1,061	72,752	511,186
8,522,976	-	-	-	-	-	354,315	-	59,538	4,686,373	32,651,401
38,060	500	9,831	-	-	27,265	3,961	-	104,330	119,113	597,404
-	-	-	-	-	1,170,000	-	800,000	9,645,962	-	15,017,281
-	12,000	100,000	52,512,091	847,186	198,000	52,981	7,797,970	-	-	62,470,525
8,561,036	12,500	109,831	52,512,091	847,186	1,395,265	411,257	8,597,970	9,809,830	4,805,486	110,736,611
959,993	2,000	-	6,254,510	-	667,300	-	2,080,652	-	-	24,652,415
76,050	-	-	992,847	-	8,900	-	375,737	-	-	2,461,285
5,157,601	10,000	-	4,286,834	847,186	274,730	398,200	4,917,176	262,195	244,975	20,584,165
4,000	-	-	11,386	-	8,190	-	22,836	-	-	646,635
-	-	-	41,463,667	-	-	-	-	-	-	41,463,667
154,941	-	-	(497,153)	-	23,978	-	(1,000)	6,555	6,124	224,305
6,352,585	12,000	-	52,512,091	847,186	983,098	398,200	7,395,401	268,750	251,099	90,032,472
2,112,000	-	-	-	-	850,000	-	1,313,500	9,474,875	3,927,819	21,369,949
8,464,585	12,000	-	52,512,091	847,186	1,833,098	398,200	8,708,901	9,743,625	4,178,918	111,402,421
96,451	500	109,831	-	-	(437,833)	13,057	(110,931)	66,205	626,568	(665,810)
349,392	-	-	-	-	98,310	-	110,931	-	-	1,363,300
445,843	500	109,831	-	-	(339,523)	13,057	-	66,205	626,568	697,490
3,806,032	41,095	655,397	1,841,247	-	1,817,662	264,039	-	2,318,453	2,646,962	25,832,114
\$ 4,251,875	\$ 41,595	\$ 765,228	\$ 1,841,247	\$ -	\$ 1,478,139	\$ 277,096	\$ -	\$ 2,384,658	\$ 3,273,530	\$ 26,529,604

Kenai Peninsula Borough

Budget Detail

Special Revenue Fund Total Expenditure Summary By Line Item

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 10,872,437	\$ 10,712,543	\$ 12,294,827	\$ 12,289,032	\$ 12,148,882	\$ (145,945)	-1.19%
40111	Special Pay	44,644	43,023	58,565	58,565	49,725	(8,840)	-15.09%
40120	Temporary Wages	1,077,225	1,134,645	1,077,335	1,104,332	1,127,335	50,000	4.64%
40130	Overtime Wages	842,852	813,623	916,935	920,194	896,457	(20,478)	-2.23%
40131	FLSA Overtime Wages	118,512	78,439	179,745	179,745	171,714	(8,031)	-4.47%
40210	FICA	1,091,059	1,071,191	1,261,714	1,262,906	1,249,778	(11,936)	-0.95%
40221	PERS	3,413,072	3,233,507	3,035,258	3,036,573	3,003,966	(31,292)	-1.03%
40321	Health Insurance	3,775,314	3,741,798	4,138,114	4,139,894	4,161,048	22,934	0.55%
40322	Life Insurance	18,928	19,233	30,664	30,716	30,393	(271)	-0.88%
40410	Leave	1,767,861	1,765,527	1,796,461	1,796,461	1,760,613	(35,848)	-2.00%
40511	Other Benefits	57,125	54,591	52,824	52,874	52,504	(320)	-0.61%
	Total: Personnel	23,079,029	22,668,120	24,842,442	24,871,292	24,652,415	(190,027)	-0.76%
Supplies								
42020	Signage Supplies	25,053	27,544	36,050	36,480	33,350	(2,700)	-7.49%
42120	Computer Software	6,189	45,346	7,415	7,415	6,315	(1,100)	-14.83%
42210	Operating Supplies	240,518	235,714	316,789	327,677	332,232	15,443	4.87%
42220	Fire/Medical/Rescue Supplies	162,135	158,198	227,070	227,070	207,474	(19,596)	-8.63%
42230	Fuel, Oils and Lubricants	323,011	364,713	455,337	470,037	476,037	20,700	4.55%
42250	Uniforms	62,553	84,052	80,462	80,492	84,982	4,520	5.62%
42263	Training Supplies	20,987	18,515	35,690	35,295	33,835	(1,855)	-5.20%
42310	Repair/Maint Supplies	895,845	918,845	982,860	975,823	986,160	3,300	0.34%
42360	Motor Vehicle Repair	140,242	180,462	179,400	189,100	203,750	24,350	13.57%
42410	Small Tools & Equipment	80,727	89,773	79,200	85,121	82,550	3,350	4.23%
42960	Recreational Program Supplies	9,719	9,422	13,100	13,100	14,600	1,500	11.45%
	Total: Supplies	1,966,979	2,132,584	2,413,373	2,447,610	2,461,285	47,912	1.99%
Services								
43011	Contractual Services	4,632,654	4,088,099	4,906,902	4,985,770	4,904,361	(2,541)	-0.05%
43012	Audit Services	163,523	138,631	229,400	233,450	233,965	4,565	1.99%
43014	Physical Examinations	46,803	49,908	120,615	120,615	120,615	-	0.00%
43015	Water/Air Sample Test	107,219	105,844	138,885	127,355	146,206	7,321	5.27%
43019	Software Licensing	233,273	230,571	312,872	288,353	325,646	12,774	4.08%
43021	Peninsula Promotion	-	100	-	-	-	-	-
43023	Kenai Peninsula College	779,958	778,252	820,685	817,755	800,000	(20,685)	-2.52%
43050	Solid Waste Fees	1,910	675	2,000	2,000	2,000	-	0.00%
43095	SW Closure/Post Closure	914,400	929,660	1,053,098	1,053,098	1,083,280	30,182	2.87%
43100	Land Management Program Services	-	17,465	18,000	18,000	18,000	-	0.00%
43110	Communications	273,418	263,154	350,371	350,461	340,569	(9,802)	-2.80%
43140	Postage and Freight	26,882	28,675	34,255	33,035	33,855	(400)	-1.17%
43210	Transport/Subsistence	303,771	252,794	333,206	337,270	335,292	2,086	0.63%
43220	Car Allowance	7,228	7,541	7,200	7,944	7,200	-	0.00%
43260	Training	47,254	34,969	91,870	89,615	84,740	(7,130)	-7.76%
43310	Advertising	24,324	24,863	30,050	32,786	30,050	-	0.00%
43410	Printing	1,589	484	6,465	6,465	6,115	(350)	-5.41%
43510	Insurance Premium	3,947,342	3,678,260	3,701,163	3,701,163	4,087,270	386,107	10.43%
43600	Project Management	-	-	-	-	9,000	9,000	-
43610	Utilities	1,387,296	1,312,547	1,431,461	1,426,261	1,441,980	10,519	0.73%
43720	Office Equipment Maintenance	55,321	52,259	85,638	128,337	118,895	33,257	38.83%
43750	Vehicles Maintenance	46,762	60,747	119,600	133,150	109,600	(10,000)	-8.36%
43764	Snow Removal	405,834	333,037	350,000	350,000	350,000	-	0.00%
43765	Policing Sites	6,300	6,900	7,000	3,000	7,000	-	0.00%
43780	Maint Buildings & Grounds	558,126	448,148	530,695	529,363	528,394	(2,301)	-0.43%
43810	Rents and Operating Leases	37,067	51,952	52,618	58,932	52,740	122	0.23%
43812	Equipment Replacement Pymt.	482,257	277,469	205,139	205,139	301,947	96,808	47.19%
43920	Dues and Subscriptions	20,276	20,134	28,335	32,268	29,059	724	2.56%
43931	Recording Fees	210	1,277	1,300	1,300	1,100	(200)	-15.38%
43933	Collection Fees	(73)	77	500	500	500	-	0.00%
43936	USAD Assessment	6,738	-	-	-	-	-	-

**Kenai Peninsula Borough
Budget Detail**

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

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services - Continued							
43951 Road Maintenance - Dust Control	\$ 374,116	\$ 360,299	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
43952 Road Maintenance	4,537,791	4,648,194	4,600,000	4,598,186	4,700,000	100,000	2.17%
43960 Recreational Program Expenses	5,595	7,336	9,600	9,600	12,600	3,000	31.25%
45110 Land Sale Property Tax	2,622	26,123	10,000	10,000	15,000	5,000	50.00%
Total: Services	19,437,786	18,236,444	19,888,923	19,991,171	20,536,979	648,056	3.26%
Capital Outlay							
48110 Furniture & Furnishings	-	1,992	-	-	-	-	-
48120 Major Office Equipment	16,893	16,158	28,600	10,226	41,015	12,415	43.41%
48310 Vehicles	11,500	-	15,000	11,000	-	(15,000)	-100.00%
48311 Machinery and Heavy Equipment	57,953	30,655	8,000	8,000	49,300	41,300	516.25%
48513 Recreation Equipment	7,462	-	-	-	-	-	-
48514 Firefighting/Rescue Equipment	19,696	32,100	15,000	37,771	35,428	20,428	136.19%
48515 Medical Equipment	14,563	33,621	14,000	12,471	75,000	61,000	435.71%
48520 Storage/Buildings/Containers	4,040	19,656	-	4,000	-	-	-
48610 Land Purchase	-	360	-	-	-	-	-
48620 Building Purchase	573	-	-	-	-	-	-
48710 Minor Office Equipment	74,687	76,062	61,235	87,278	92,872	31,637	51.66%
48720 Minor Office Furniture	28,294	19,539	23,700	25,491	34,297	10,597	44.71%
48740 Minor Machines & Equipment	49,328	38,122	24,400	33,189	43,980	19,580	80.25%
48750 Minor Medical Equipment	33,802	17,072	40,888	41,288	26,816	(14,072)	-34.42%
48755 Minor Recreational Equipment	9,166	9,677	8,800	10,725	14,300	5,500	62.50%
48760 Minor Fire Fighting Equipment	260,954	393,409	216,767	212,285	212,613	(4,154)	-1.92%
49311 Design Services	4,070	-	-	-	-	-	-
49433 Plan Reviews	12,500	19,808	20,014	20,014	21,014	1,000	5.00%
Total: Capital Outlay	605,481	708,231	476,404	513,738	646,635	170,231	35.73%
Transfers To							
50211 Central Emergency Services	6,329	6,450	7,614	7,614	8,113	499	6.55%
50237 Engineer's Estimate Fund	-	-	-	12,000	12,000	12,000	-
50238 RIAD Match Fund	112,000	200,000	200,000	200,000	100,000	(100,000)	-50.00%
50241 KPBSD Operations	38,583,417	38,883,797	38,883,797	38,883,797	41,463,667	2,579,870	6.63%
50252 Land Trust Investment Fund	-	-	-	5,275,000	850,000	850,000	-
50264 911 Communications	240,736	245,680	240,495	240,495	242,184	1,689	0.70%
50340 SW Debt Service Fund	-	1,065,164	1,065,250	1,065,250	1,063,500	(1,750)	-0.16%
50342 Debt Service- Bear Creek Fire	95,620	93,820	97,020	97,020	94,520	(2,500)	-2.58%
50358 Debt Service- CES	369,157	445,088	446,688	446,688	446,938	250	0.06%
50360 Debt Service- CPGH	7,314,751	8,007,433	9,469,080	9,469,080	9,474,875	5,795	0.06%
50361 Debt Service- SPH	1,818,560	2,227,622	2,230,194	2,230,194	2,227,819	(2,375)	-0.11%
50411 SWD Capital Projects	-	250,000	100,000	100,000	250,000	150,000	150.00%
50434 Road Service Area Capital Projects	1,500,000	1,750,000	1,750,000	1,750,000	2,000,000	250,000	14.29%
50441 NFSA Capital Projects	1,000,000	3,000,000	500,000	500,000	400,000	(100,000)	-20.00%
50442 BCFSA Capital Projects	40,000	40,000	50,000	50,000	100,000	50,000	100.00%
50443 CES Capital Project	250,000	550,000	550,000	550,000	1,250,000	700,000	127.27%
50444 APFEMSA Capital Project	250,000	250,000	160,000	160,000	200,000	40,000	25.00%
50446 KES Capital Project/Debt Service	94,014	144,014	165,387	465,387	100,000	(65,387)	-39.54%
50459 NPRSA Capital Project	225,000	325,000	350,000	440,000	850,000	500,000	142.86%
50491 SPH Capital Project	1,600,000	1,800,000	1,700,000	1,700,000	1,700,000	-	0.00%
50830 RIAD Projects	-	(167,090)	-	-	-	-	-
Total: Transfers	53,499,584	59,116,978	57,965,525	63,642,525	62,833,616	4,868,091	8.40%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	88,892	54,165	105,794	105,794	94,266	(11,528)	-10.90%
60001 Charges (To) From Maint/Purchasing	217,340	219,451	223,250	223,250	227,847	4,597	2.06%
60002 Charges (To) From Maint/Other Depts.	(225,821)	(280,573)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(427,741)	(346,895)	(500,000)	(500,000)	(500,000)	-	-
60004 Mileage Ticket Credits	(5,485)	(5,835)	(7,700)	(7,700)	(8,100)	(400)	-
61990 Administrative Service Fee	213	379	633,423	635,651	635,292	1,869	0.30%
Total: Interdepartmental Charges	(352,602)	(359,308)	229,767	231,995	224,305	(5,462)	-2.38%
Department Total	\$ 98,236,257	\$ 102,503,049	\$ 105,816,434	\$ 111,698,331	\$ 111,355,235	\$ 5,538,801	5.23%

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Emergency Services

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

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

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

Nikiski Fire Service – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area and Cook Inlet. There are currently 21.75 permanent employees, and 30 volunteers.

Bear Creek Fire Service Area – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has 2 permanent employees and 30 volunteers.

Anchor Point Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, and surrounding areas. This service area has 5 permanent employees and 40 volunteers.

Central Emergency Services (CES) – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 44 permanent employees and 30 volunteers.

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

Kachemak Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 5 permanent full-time and 38 volunteers.

Eastern Peninsula Highway Emergency Service Area (EPHESA) – this service area provides fire protection, and emergency medical and ambulance services along the heavily traveled highway between various communities along the Seward Highway, the Sterling Highway, and the Hope Highway.

Seward Bear Creek Flood Service Area – this service area was formed to provide flood planning, protection and mitigation services to the residents of the service area, which covers the river drainage area of the City of Seward, Bear Creek, and Lowell Point. There are currently 1.5 permanent employees.

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

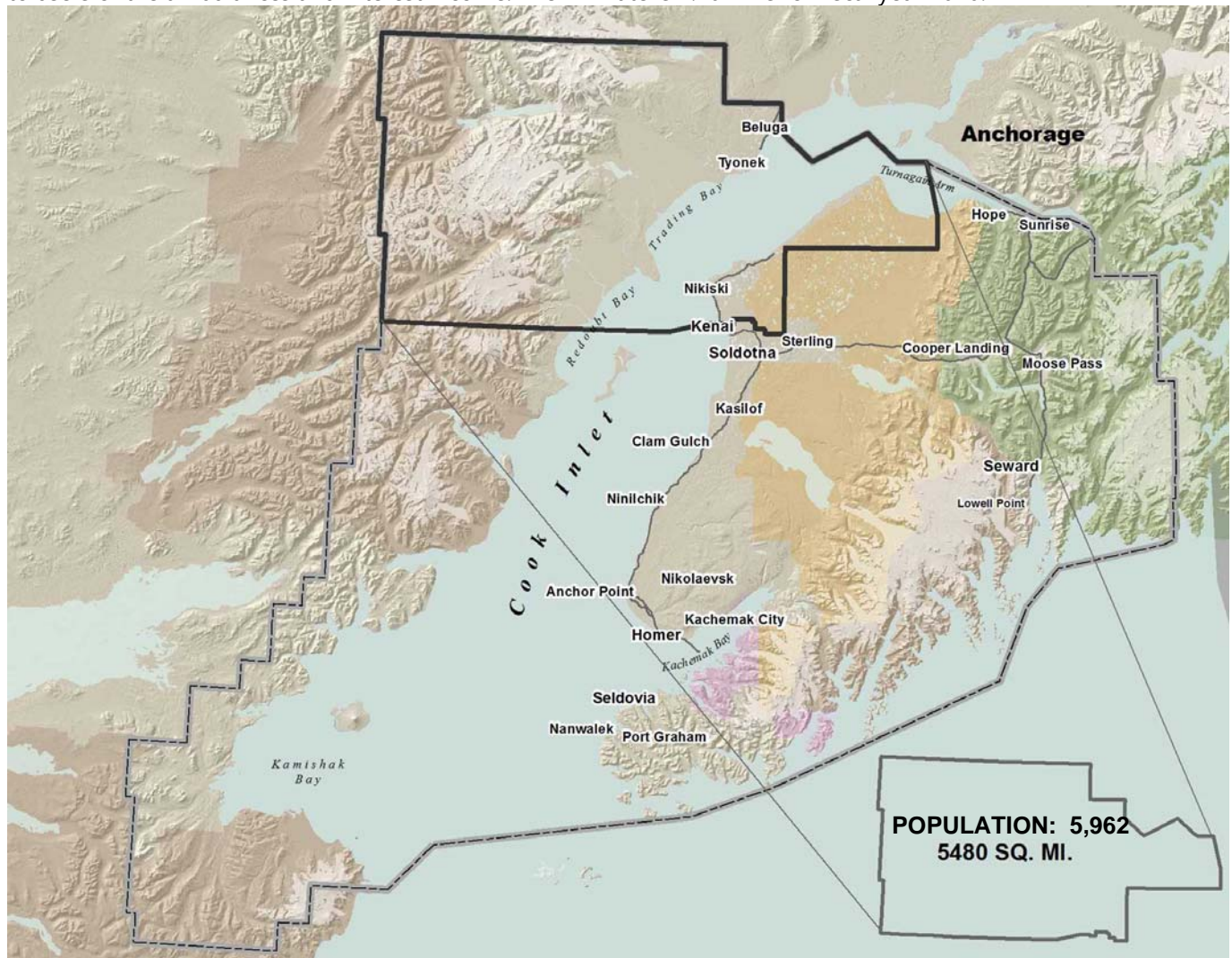
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Nikiski Fire Service Area

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,962 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 21.75 permanent employees, and 30 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, and cold water surface and dive rescue. Four fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5. The other two stations are located in Beluga and Tyonek. Members respond on average to 995 emergency calls a year.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.70 mills for fiscal year 2020.



Board Members

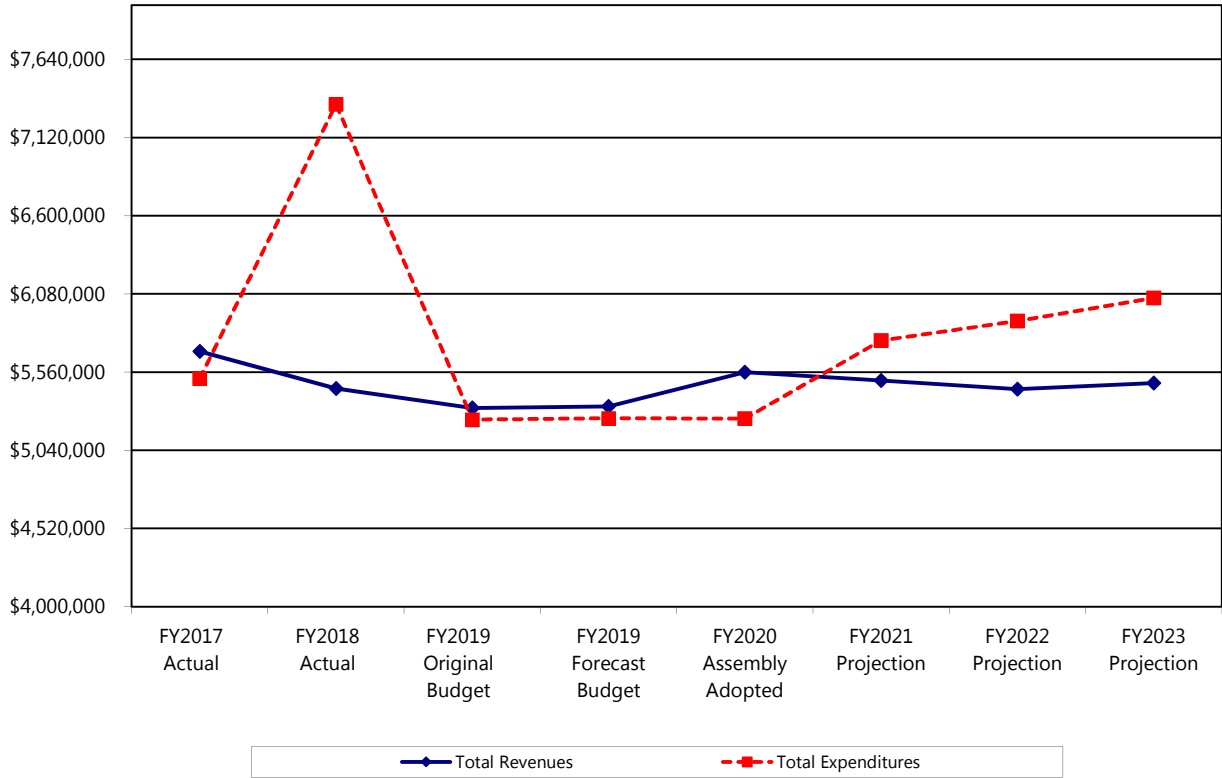
Chrystal Leighton
Mark Cialek
Janet Hilleary
Sharon Brower
Joe Arness
Todd Paxton
Amber Oliva-Douglas

Fire Chief: Bryan Crisp

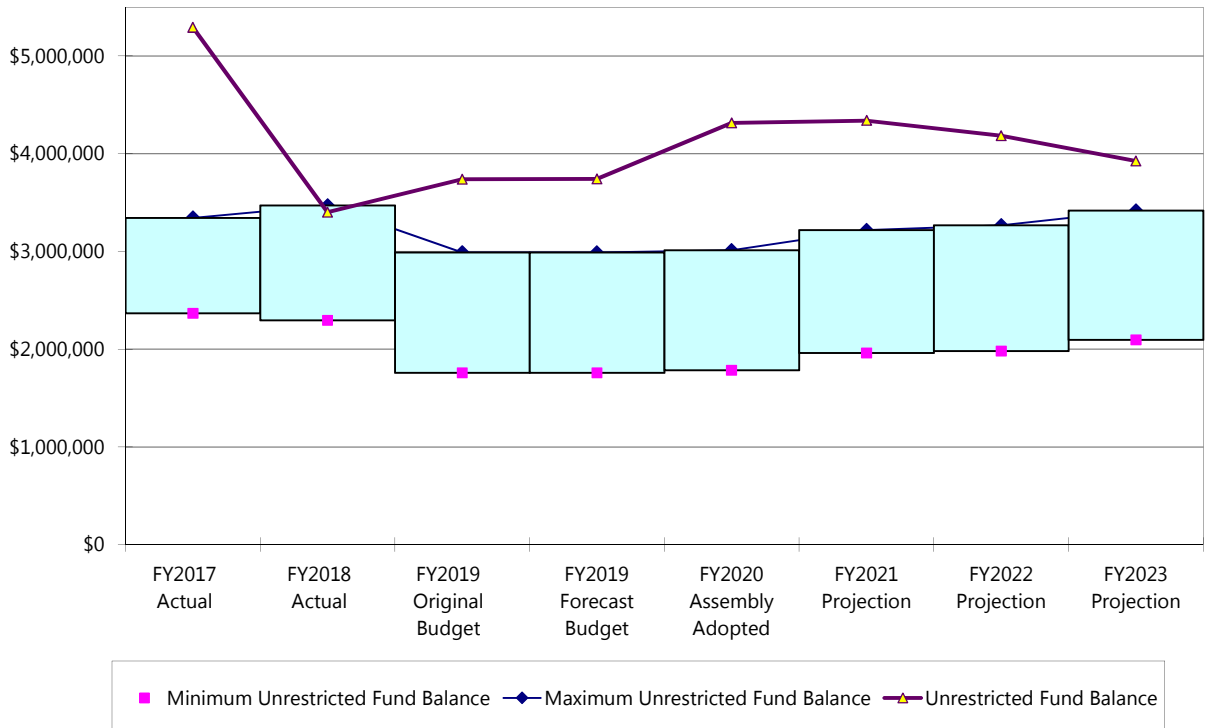
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Values (000's)								
Real	732,975	747,939	665,782	666,850	675,653	675,653	682,410	696,058
Personal	46,444	45,035	43,289	43,688	38,159	38,541	38,926	39,315
Oil & Gas (AS 43.56)	1,108,088	1,043,609	1,105,937	1,105,937	1,130,221	1,096,314	1,063,425	1,063,425
	1,887,507	1,836,583	1,815,008	1,816,475	1,844,033	1,810,508	1,784,761	1,798,798
Mill Rate	2.80	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Revenues:								
Property Taxes								
Real	\$ 2,042,019	\$ 2,013,842	\$ 1,797,611	\$ 1,800,495	\$ 1,824,263	\$ 1,824,263	\$ 1,842,507	\$ 1,879,357
Personal	124,582	123,949	114,543	115,598	100,969	101,979	102,998	104,027
Oil & Gas (AS 43.56)	3,073,943	2,832,787	2,986,030	2,986,030	3,051,597	2,960,048	2,871,248	2,871,248
Interest	4,256	5,701	9,796	9,796	9,954	9,773	9,634	9,709
Flat Tax	8,368	8,296	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	53,410	53,238	54,093	54,093	53,324	54,390	55,478	56,588
Total Property Taxes	5,306,578	5,037,813	4,973,053	4,976,992	5,051,087	4,961,653	4,893,289	4,932,581
Federal Revenue	-	6,758	-	6,718	-	-	-	-
State Revenue	92,455	65,966	-	-	-	-	-	-
Interest Earnings	10,694	42,893	48,767	48,767	168,370	194,156	195,294	188,313
Other Revenue	288,191	297,629	300,000	300,000	340,000	348,500	357,213	366,143
Total Revenues	5,697,918	5,451,059	5,321,820	5,332,477	5,559,457	5,504,309	5,445,796	5,487,037
Expenditures:								
Personnel	3,517,222	3,385,480	3,477,082	3,477,082	3,463,756	3,947,031	4,045,707	4,167,078
Supplies	162,456	190,162	287,500	287,500	268,056	273,417	278,885	284,463
Services	620,498	543,716	647,001	647,001	725,122	739,624	754,416	769,504
Capital Outlay	156,269	156,090	154,550	162,980	219,123	221,314	225,740	230,255
InterDepartmental Charges	(1,105)	(1,157)	113,333	113,407	116,081	129,535	132,619	136,283
Total Expenditures	4,455,340	4,274,291	4,679,466	4,687,970	4,792,138	5,310,921	5,437,367	5,587,583
Operating Transfers To:								
Special Revenue Fund	62,504	66,953	63,981	63,981	57,880	60,195	62,603	65,107
Capital Projects Fund	1,000,000	3,000,000	500,000	500,000	400,000	400,000	400,000	400,000
Total Operating Transfers	1,062,504	3,066,953	563,981	563,981	457,880	460,195	462,603	465,107
Total Expenditures and Operating Transfers	5,517,844	7,341,244	5,243,447	5,251,951	5,250,018	5,771,116	5,899,970	6,052,690
Net Results From Operations	180,074	(1,890,185)	78,373	80,526	309,439	(266,807)	(454,174)	(565,653)
Projected Lapse	-	-	257,371	257,838	263,568	292,101	299,055	307,317
Change in Fund Balance	180,074	(1,890,185)	335,744	338,364	573,007	25,294	(155,119)	(258,336)
Beginning Fund Balance	5,113,307	5,293,381	3,403,196	3,403,196	3,741,560	4,314,567	4,339,861	4,184,742
Ending Fund Balance	\$ 5,293,381	\$ 3,403,196	\$ 3,738,940	\$ 3,741,560	\$ 4,314,567	\$ 4,339,861	\$ 4,184,742	\$ 3,926,406

Nikiski Fire Service Area Revenues and Expenditures



Nikiski Fire Service Area Unrestricted Fund Balance



<p>Fund 206</p> <p>Dept 51110</p>	<p>Department Function</p> <p>Nikiski Fire Service Area</p>
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Mission

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

Program Description

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of 6,000 citizens within a 5,480 square mile area that includes the Cook Inlet.
- Four fire stations located in the service area; two stations in Nikiski on the Kenai Spur Highway, one station in Tyonek, and one located in Beluga.
- The Department has 21.75 permanent employees, 30 volunteers, 7 elected fire board members.

Major Long Term Issues and Concerns:

- Maintain current staffing levels with the increased cost of providing emergency services, and increased call volume.
- Provide adequate levels of training to all members.

- Develop new programs to help incentives for volunteerism.
- Address patient care response for elderly population.

FY 2019 Accomplishments:

- Safe Work Environment - No firefighter injuries reported.
- Public safety dive rescue team training completed.
- Installed mobile data terminals in all response vehicles.
- Placed in service a new command vehicle, and a 2,000-gallon tanker/engine.

FY2020 New Initiatives:

- Complete construction for Station #3 located on Holt Lamplight to provide quicker emergency response, and to help reduce home owner's annual insurance costs.
- Continue needed repairs at Fire Station #1 that include exterior building maintenance, apparatus flooring, diesel exhaust removal system, and parking lot maintenance.
- Prepare and guide administrative staff for future growth consideration for the AK LNG project.

Performance Measures

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Full time staff	21.75	21.75	21.25	21.75
On-calls (FY2016 Transition to All Volunteers)	20.00	0	0	0
Volunteers (Nikiski, Beluga, and Tyonek)	7.00	7.00	30	30

Priority/Goal – Emergency Medical / Fire Rescue Training

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

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

Measures: Qualifications of the 19 uniformed employees (FTE's), 30 Volunteer members.

Certification levels	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (8 FTE's)	Firefighters (4 FTE's)	Volunteers (25)	FY2019 Totals	FY2020 Totals
Paramedic 2	---	2	5	1	3	10	11
Paramedic 1	---	---	---	3	2	4	5
Emergency Medical Technician 3	2	2	4	2	4	12	14
Emergency Medical Technician 2	---	---	---	---	10	10	10
Emergency Medical Technician 1	---	---	---	---	2	2	2
Emergency Trauma Technician	---	---	---	---	6	6	6
Alaska Fire Service Instructor 2	---	1	1	---	---	2	2
Alaska Fire Service Instructor 1	---	3	3	2	1	9	9
Alaska Fire Officer 1	2	4	2	---	1	9	9
Alaska Firefighter 2	2	5	7	2	5	17	21

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Certification levels (continued)	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (8 FTE's)	Firefighters (4 FTE's)	Volunteers (25)	FY2019 Totals	FY2020 Totals
Alaska Firefighter 1	1	---	---	2	5	8	8
Alaska Basic Firefighter	---	---	---	---	6	6	6
Public Safety Dive Rescue Technician	---	2	4	1	---	7	7
Confined Space Rescue Technician	---	5	8	4	---	17	17
Forestry Red Card	---	3	4	4	10	21	21
Alaska Fire Investigator Technician	---	---	2	---	---	2	2
Alaska Certified Fire Investigator	---	1	---	---	---	1	1
Executive Fire Officer Certification	---	---	---	---	---	1	1

Priority/Goal - Emergency Medical / Fire Rescue Response

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

Objective: Reduce injuries; protect life, and property from emergency events such as fires, vehicle accidents, and natural disasters.

Measures: The fire department shall have the capability to deploy an initial full alarm assignment within an 8 minute travel time to 90 percent of the incidents (NFPA 1710).

Nikiski Fire Station #1 Incident Type (CY2018)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	8	12	6:42
Emergency Medical Services and Rescue	8	303	5:59
Explosions & Ruptures	8	---	---
Hazardous Conditions (Gas, CO, Electrical)	8	10	5:40
Service Calls (Public, Smoke Odor, Standby)	8	60	6:00
Good Intent Call (cancelled Call, Nothing Found)	8	38	3:95
False Alarm (Fire Alarm Malfunctions)	8	8	4:63
Other	8	1	10:00

Nikiski Fire Station #2 Incident Type (CY2018)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	8	15	9:20
Emergency Medical Services & Rescue	8	296	5:43
Explosions and Ruptures	8	0	0
Hazardous Conditions (Gas, CO, Electrical)	8	11	5:09
Service Calls (Public, Smoke Odor, Standby)	8	122	3:46
Good Intent Call (cancelled Call, Nothing Found)	8	29	3:37
False Alarm (Fire Alarm Malfunctions)	8	9	5:28
Other	8	3	10:33

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Department Response Statistics

Call Volume Per Calendar Year	CY2017 Actual	CY2018 Actual	CY2019 Estimated	CY2020 Projected
Fire (Buildings, Automobiles, Forest)	29	29	32	30
Emergency Medical Services and Rescue	643	607	610	675
Explosions and Ruptures	1	0	2	2
Hazardous Conditions (Gas, CO, Electrical)	36	21	25	30
Service Calls (Public, Smoke Odor, Standby)	192	185	190	195
Good Intent Call (cancelled Call, Nothing Found)	71	68	139	90
False Alarm (Fire Alarm Malfunctions)	20	20	20	23
Other	3	0	3	5
Total Call Volume	995	943	1,022	1,050
Annual Fire Lose (Property and Contents)	\$305,000	\$785,000	\$450,000	\$500,000

Commentary

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

Always Ready * Proud to Serve

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,575,928	\$ 1,528,717	1,614,838	1,614,838	1,611,821	\$ (3,017)	-0.19%
40111 Special Pay	14,988	14,701	18,785	18,785	15,600	(3,185)	-16.96%
40120 Temporary Wages	94,470	102,424	80,000	80,000	125,000	45,000	56.25%
40130 Overtime Wages	240,013	224,721	249,903	249,903	244,373	(5,530)	-2.21%
40130 Overtime Stand-by Wages	79,086	78,321	72,000	72,000	75,000	3,000	4.17%
40131 FLSA Overtime Wages	44,838	31,719	59,958	59,958	55,387	(4,571)	-7.62%
40210 FICA	170,483	165,326	185,646	185,646	187,090	1,444	0.78%
40221 PERS	543,968	508,293	451,640	451,640	449,466	(2,174)	-0.48%
40321 Health Insurance	480,524	461,757	462,384	462,384	431,250	(31,134)	-6.73%
40322 Life Insurance	2,668	2,669	4,019	4,019	4,010	(9)	-0.22%
40410 Leave	266,493	264,195	275,029	275,029	261,987	(13,042)	-4.74%
40511 Other Benefits	3,763	2,637	2,880	2,880	2,772	(108)	-3.75%
Total: Personnel	3,517,222	3,385,480	3,477,082	3,477,082	3,463,756	(13,326)	-0.38%
Supplies							
42120 Computer Software	20	63	2,000	2,000	2,000	-	0.00%
42210 Operating Supplies	25,164	31,538	54,000	54,000	47,302	(6,698)	-12.40%
42220 Fire/Medical/Rescue Supplies	47,761	59,554	99,000	99,000	84,404	(14,596)	-14.74%
42230 Fuel, Oils and Lubricants	29,449	34,355	60,000	60,000	60,000	-	0.00%
42250 Uniforms	16,956	18,238	23,000	23,000	23,000	-	0.00%
42263 Training Supplies	1,166	3,507	4,500	4,500	2,750	(1,750)	-38.89%
42310 Repair/Maintenance Supplies	9,963	10,335	9,000	9,000	10,100	1,100	12.22%
42360 Motor Vehicle Repair Supplies	24,126	24,733	30,000	30,000	31,500	1,500	5.00%
42410 Small Tools & Equipment	7,851	7,839	6,000	6,000	7,000	1,000	16.67%
Total: Supplies	162,456	190,162	287,500	287,500	268,056	(19,444)	-6.76%
Services							
43011 Contractual Services	166,727	182,141	224,438	202,338	249,128	24,690	11.00%
43014 Physical Examinations	14,509	14,650	25,375	25,375	25,375	-	0.00%
43015 Water/Air Sample Test	480	639	1,500	1,500	1,500	-	0.00%
43019 Software Licensing	4,430	4,641	2,500	3,500	2,500	-	0.00%
43110 Communications	19,875	23,248	26,245	26,245	29,906	3,661	13.95%
43140 Postage and Freight	3,217	686	3,500	3,500	3,000	(500)	-14.29%
43210 Transportation/Subsistence	26,461	19,487	21,750	21,750	21,750	-	0.00%
43260 Training	14,537	2,838	20,300	19,300	23,450	3,150	15.52%
43310 Advertising	349	189	500	500	500	-	0.00%
43410 Printing	414	-	500	500	500	-	0.00%
43510 Insurance Premium	223,424	145,102	146,274	146,274	148,800	2,526	1.73%
43610 Utilities	110,357	108,920	132,030	132,030	170,478	38,448	29.12%
43720 Equipment Maintenance	7,701	8,734	10,000	21,600	10,000	-	0.00%
43750 Vehicle Maintenance	6,060	4,671	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	12,113	17,084	10,000	17,000	16,000	6,000	60.00%
43810 Rents and Operating Leases	8,306	8,646	11,000	11,000	11,426	426	3.87%
43920 Dues and Subscriptions	1,538	2,040	3,089	6,589	2,809	(280)	-9.06%
Total: Services	620,498	543,716	647,001	647,001	725,122	78,121	12.07%
Capital Outlay							
48310 Vehicles	11,500	-	15,000	11,000	-	(15,000)	-100.00%
48311 Machinery & Equipment	8,898	9,000	8,000	8,000	49,300	41,300	516.25%
48514 Fire Fighting/Rescue Equipment	19,696	10,685	15,000	15,000	16,000	1,000	6.67%
48515 Medical Equipment	-	17,816	9,000	9,000	8,000	(1,000)	-11.11%
48520 Storage/Buildings/Containers	-	3,880	-	4,000	-	-	-
48710 Minor Office Equipment	9,174	8,729	9,450	10,490	9,650	200	2.12%
48720 Minor Office Furniture	10,064	3,465	3,000	3,000	24,297	21,297	709.90%
48740 Minor Machines & Equipment	3,450	9,069	8,000	8,000	25,385	17,385	217.31%
48750 Minor Medical Equipment	26,499	14,551	22,600	22,600	21,691	(909)	-4.02%
48755 Minor Recreation Equipment	4,976	7,259	4,500	4,500	4,800	300	6.67%
48760 Minor Fire Fighting Equipment	62,012	71,636	60,000	67,390	60,000	-	0.00%
Total: Capital Outlay	156,269	156,090	154,550	162,980	219,123	64,573	41.78%

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50264 Tfr 911 Communications	62,504	66,953	63,981	63,981	57,880	(6,101)	-9.54%
50441 Tfr Nikiski Fire Capital Project Fund	1,000,000	3,000,000	500,000	500,000	400,000	(100,000)	-20.00%
Total: Transfers	1,062,504	3,066,953	563,981	563,981	457,880	(106,101)	-18.81%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	(910)	-	-	-	-	-
60004 Mileage Ticket Credits	(1,105)	(321)	(800)	(800)	(800)	-	-
61990 Admin Service Fee	-	74	114,133	114,207	116,881	2,748	2.41%
Total: Interdepartmental Charges	(1,105)	(1,157)	113,333	113,407	116,081	2,748	2.42%
Department Total	\$ 5,517,844	\$ 7,341,244	\$ 5,243,447	\$ 5,251,951	\$ 5,250,018	\$ 6,571	0.13%

Line-Item Explanations

40110 Regular Wages. Staff includes: 21.75 FTE's; 1 Chief, 1 Deputy Chief, 2 Senior Captains, 3 Captains, 8 Engineers, 4 Firefighters, 1 Mechanic, 1 Administrative Assistant and 3/4 Administrative Assistant.

40130 Overtime Wages/Stand-by Wages. Increased standby wages to more accurately show expenditures and to prepare for Station 3's opening.

42210 Operating Supplies. Decreased as Class B AAAF foam has been purchased.

42220 Fire/Medical/Rescue Supplies. Decreased due to discontinuance of certain medications, and newer technologies for patient care.

43011 Contractual Services. Physician sponsor contract (\$115,600), ambulance billing (\$21,500), Zoll Autopulse preventative maintenance (\$7,400), CAD maintenance (\$6,000); EMS training simulator maintenance (\$2,000), EMS/FF instructor fees (\$5,000), technical rescue class (\$10,000), Image Trend (\$3,680), Medevac services (\$7,500), Hurst rescue tool annual service (\$5,150), Computer Aided Dispatch Streetwise (\$4,000), annual radio PMIs (\$4,000), emergency E-dispatches (\$5,100), Station #3 graphics (\$1,000), Station #3 satellite (\$1,000), Operative IQ (\$4,200), U/L ladder/pump testing (\$6,910), Target Solutions (\$4,400), and Stryker power gurneys maintenance (\$10,000) and other small misc. contracts (\$24,688).

42310 Repair and Maint. Supplies. Increased due to increased costs for O2 and H2S sensors for gas monitors.

42360 Vehicle Supplies. Increased due to air filters and valve repair kits.

43014 Physical Exams. Annual physicals (\$14,625), X-Rays (\$2,500), vaccinations (\$3,000), drug testing (\$2,000), other and entry level exams (\$500), and exposure followups (\$2,750).

43110 Communications. Increased for cellular data for i-Pad services, Station #3 phones, and Station #3 phone line.

43210 Transportation. Course registrations and related training fees for annual Chief conference, EMS and firefighting related training and symposium.

43610 Utilities. Increased for Station #3. (HEA, Enstar, and Waste Mgmt.).

43780 Building Maintenance. Increased \$6,000 to cover KPB maintenance charges for Station #2's water and fire alarm systems.

48311 Machinery & Equipment. Increased due to Station #3 to include extractor (\$10,300), radios (\$10,000), gear dryer (\$9,000), router/switches (\$5,000), server (\$5,000), camera and switches (\$10,000).

48514 Firefighter / Rescue Equipment. Two thermal imager (\$16,000 each).

48515 Major Medical Equipment. Financial match for Code Blue EMS Child Simulator grant (\$8,000).

48710 Minor Office Equipment. Desktop (2) computers-Station #3 and (1) desktop for Station #2, (\$3,000), handheld radios (\$3,000), pagers (\$2,400), and satellite phone (\$1,250).

48720 Minor Office Furniture. Station 3 furniture to include: beds and headboards (\$3,597), 7 lounge chairs (\$6,200), entertainment ctr \$1,300, 4 TVs (\$3,200), chairs and tables (\$7,000), and washer/dryer (3,000).

48740 Minor Machines. Copier (\$7,000), oil evac pump (\$1,000), Station #3 phones, refrigerator, commercial washer/dryer (\$14,385), UPS rack (\$1,800), and various other equipment (\$1,200).

48750 Minor Medical Equipment. Zoll AED (\$5,000), 3 SPO2 child sensors (\$2,100 each), auto pulse bands (\$2,400), and miscellaneous small equipment (\$7,082).

48755 Minor Recreational Equipment. Station #3 exercise mirrors (\$300) and free weights/strength training equipment (\$4,500).

48760 Minor Fire Fighting Equipment. Fire hose replacement (\$1,000), main stream appliances (\$5,300), surface water rescue equipment (\$4,000), turnout gear (\$17,710), boot, gloves, helmets, shields, and face shields (\$8,826), Tyonek fire gear and turnouts (\$9,981) and various small equipment (\$13,183).

50441 Transfer to Capital Projects. Decreased \$100,000 annual transfer to long-term capital Projects fund to cover Station #3 startup expenses. See Capital Projects section of this document.

61990 Admin Service Fee. The administrative service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

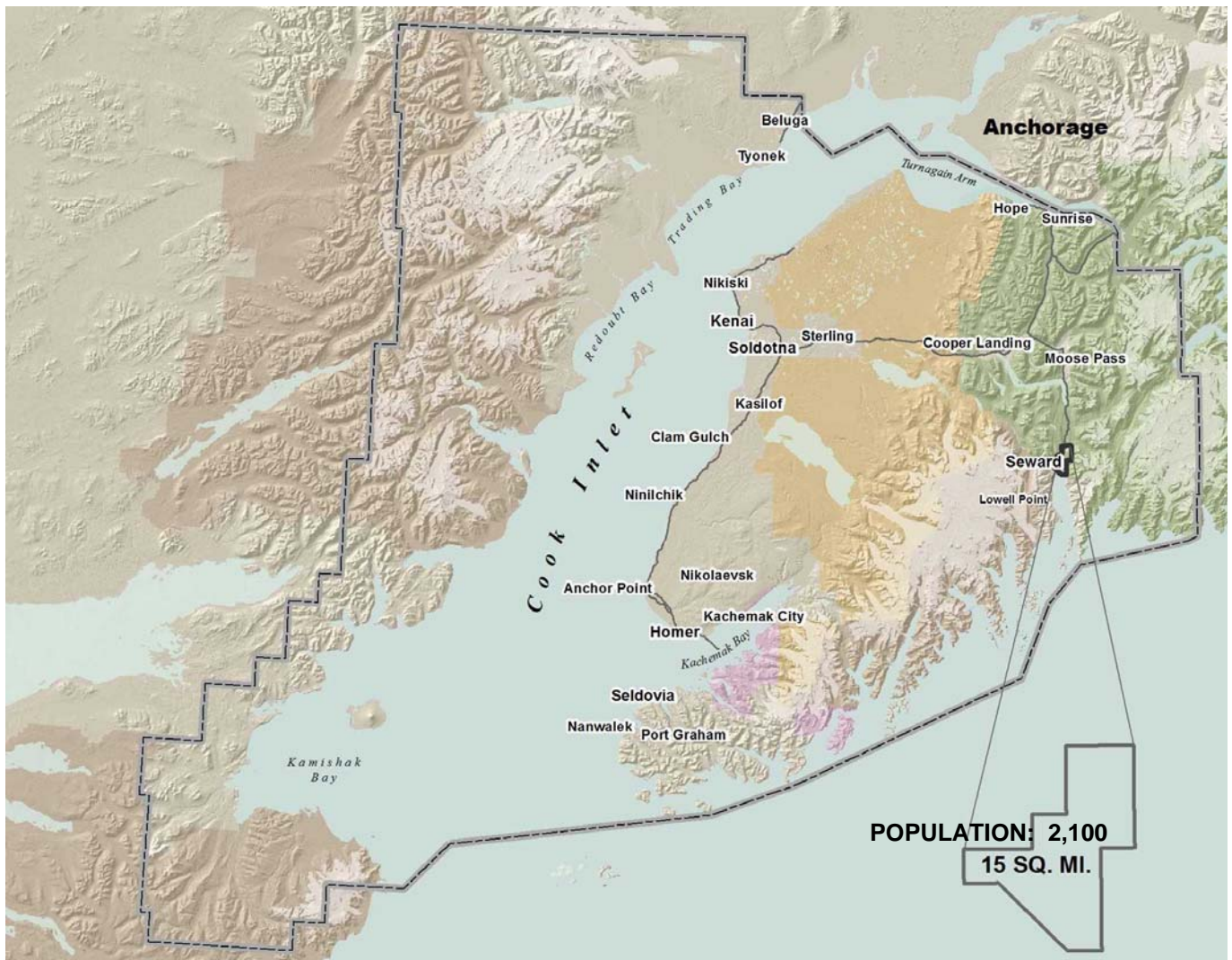
For capital projects information on this department - See the Capital Projects Section - Pages 340, 343, 352 & 379-381.

Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two permanent employees and 30 volunteers. Five elected citizens serve on its board.

The fire station is located at 13105 Seward Highway just outside the City of Seward. Equipment consists of one rescue pumper, three tankers, one water supply unit, one brush truck, one ambulance, and one support truck.

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2020.



Board Members

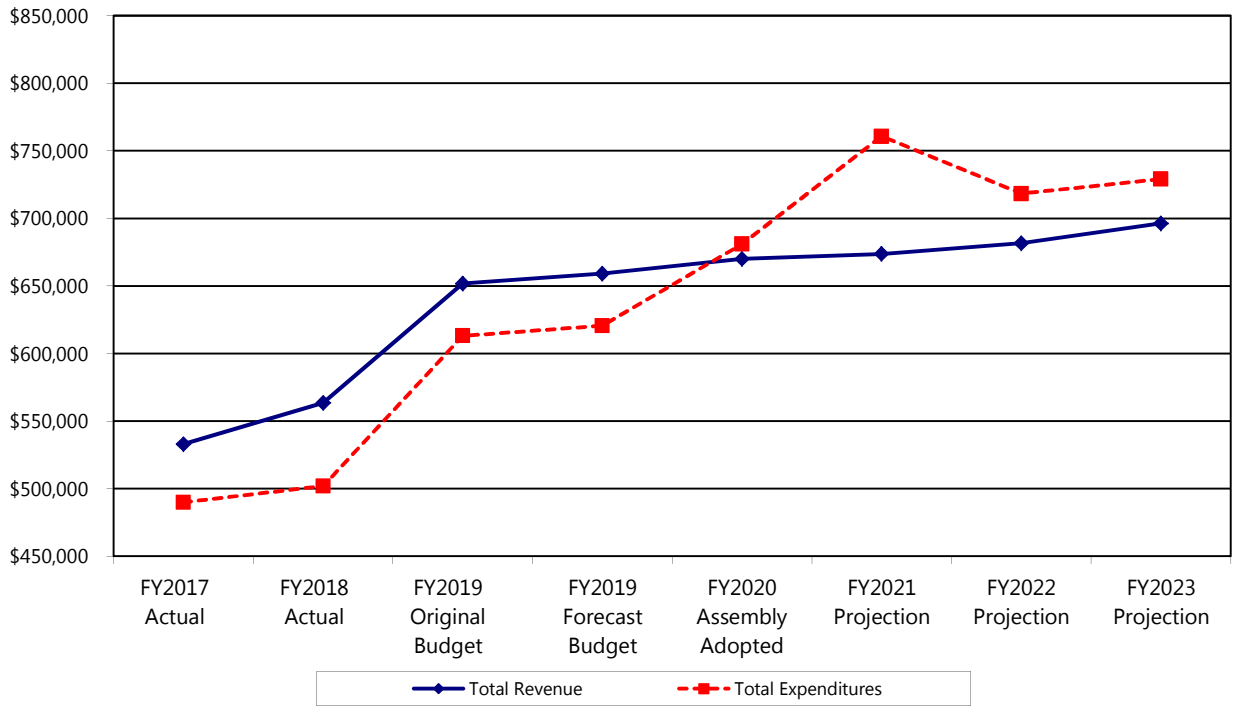
Earl Kloster
Ron Hewitt
Tanya Lester
Dan Logan
Jena Petersen

Chief: Connie Bacon

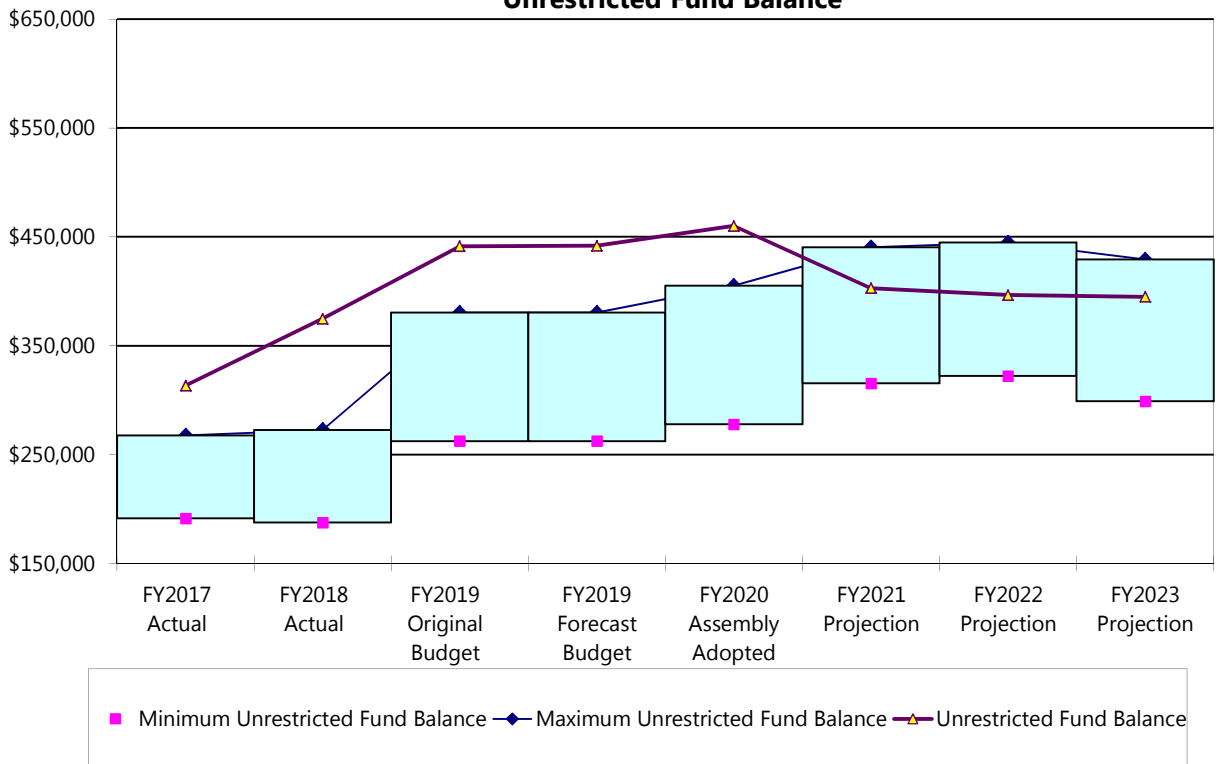
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	147,744	160,738	171,480	171,480	178,931	178,931	180,720	184,334
Personal	1,203	1,045	1,324	1,334	557	563	569	575
Oil & Gas (AS 43.56)	3,144	2,823	2,696	2,696	9	9	9	9
	<u>152,091</u>	<u>164,606</u>	<u>175,500</u>	<u>175,510</u>	<u>179,497</u>	<u>179,503</u>	<u>181,298</u>	<u>184,918</u>
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 483,911	\$ 518,783	\$ 557,310	\$ 557,310	\$ 581,526	\$ 581,526	\$ 587,340	\$ 599,086
Personal	2,295	3,308	4,217	4,249	1,774	1,793	1,812	1,831
Oil & Gas (AS 43.56)	10,219	9,174	8,762	8,762	29	29	29	29
Interest	1,887	1,417	912	912	930	949	968	987
Flat Tax	2,934	2,902	1,757	1,757	2,700	2,754	2,809	2,865
Motor Vehicle Tax	16,257	16,472	16,038	16,038	16,365	16,692	17,026	17,367
Total Property Taxes	<u>517,503</u>	<u>552,056</u>	<u>588,996</u>	<u>589,028</u>	<u>603,324</u>	<u>603,743</u>	<u>609,984</u>	<u>622,165</u>
Federal Revenue	9,366	6,474	-	7,438	-	-	-	-
State Revenue	3,751	2,641	-	-	-	-	-	-
Interest Earnings	313	2,299	4,839	4,839	6,627	8,626	9,065	10,410
Other Revenue	2,108	-	57,902	57,902	60,129	61,332	62,559	63,810
Total Revenues	<u>533,041</u>	<u>563,470</u>	<u>651,737</u>	<u>659,207</u>	<u>670,080</u>	<u>673,701</u>	<u>681,608</u>	<u>696,385</u>
Expenditures:								
Personnel	168,120	170,855	243,675	243,675	251,847	256,884	262,022	267,262
Supplies	14,974	23,949	26,075	25,075	26,575	27,107	27,649	28,202
Services	160,200	139,774	179,261	179,261	186,045	189,766	193,561	197,432
Capital Outlay	11,244	33,565	5,694	14,050	10,165	10,267	10,370	10,474
Interdepartmental Charges	(395)	71	11,368	11,450	11,866	12,101	12,340	12,584
Total Expenditures	<u>354,143</u>	<u>368,214</u>	<u>466,073</u>	<u>473,511</u>	<u>486,498</u>	<u>496,125</u>	<u>505,942</u>	<u>515,954</u>
Operating Transfers To:								
Special Revenue Fund	-	-	-	-	-	17,000	17,000	20,000
Debt Service Fund	95,620	93,820	97,020	97,020	94,520	97,520	95,320	93,120
Capital Projects Fund	40,000	40,000	50,000	50,000	100,000	150,000	100,000	100,000
Total Operating Transfers	<u>135,620</u>	<u>133,820</u>	<u>147,020</u>	<u>147,020</u>	<u>194,520</u>	<u>264,520</u>	<u>212,320</u>	<u>213,120</u>
Total Expenditures and Operating Transfers	<u>489,763</u>	<u>502,034</u>	<u>613,093</u>	<u>620,531</u>	<u>681,018</u>	<u>760,645</u>	<u>718,262</u>	<u>729,074</u>
Net Results From Operations	43,278	61,436	38,644	38,676	(10,938)	(86,944)	(36,654)	(32,689)
Projected Lapse	-	-	27,964	28,411	29,190	29,768	30,357	30,957
Change in Fund Balance	43,278	61,436	66,608	67,087	18,252	(57,176)	(6,297)	(1,732)
Beginning Fund Balance	270,001	313,279	374,715	374,715	441,802	460,054	402,878	396,581
Ending Fund Balance	<u>\$ 313,279</u>	<u>\$ 374,715</u>	<u>\$ 441,323</u>	<u>\$ 441,802</u>	<u>\$ 460,054</u>	<u>\$ 402,878</u>	<u>\$ 396,581</u>	<u>\$ 394,849</u>

Bear Creek Fire Service Area Revenue and Expenditures



Bear Creek Fire Service Area Unrestricted Fund Balance



Department Function

Fund 207

Bear Creek Fire Service Area

Dept 51210

Mission

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

Program Description

The Bear Creek Fire service area provides support staff consisting of one part-time administrative assistant and one part-time fire chief to assist the Bear Creek Volunteer Fire & EMS, Inc. consisting of 28 volunteers in providing emergency response to the residents of BCFSA and the State of Alaska. The Service Area and volunteer group work cooperatively in providing firefighter training, community fire suppression, prevention education, rescue and emergency medical services.

Major Long Term Issues and Concerns:

- Increase training requirements for certification of volunteers in Firefighting and EMS.
- Increasing cost of equipment and apparatus replacement.
- Increased cost of building and ground maintenance and annual inspections for the multi-use facility.

FY2019 Accomplishments

- Scheduled monthly Q-CPR & 1st Aid certification for area residents
- Enhanced the Public Safety Education Program to include fire extinguisher training.
- Established Bear Creek Fire/EMS Auxiliary Team
- Trained 5 area ETT instructors which will enable the department to provide training on the East side of the Peninsula and save money on training costs.
- Hosted Haz-Mat A&O Course resulting in 3 additional members certified.

FY2020 New Initiatives/Goals:

- Expand EMS to EMT I Basic for all Volunteers
- BCFSA ability to be dispatched from Soldotna

Performance Measures

Priority/Goal: Public Safety

Goal: Volunteer recruitment and retention

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

Measures:

Membership Numbers	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Adopted
Staffing history	1.5	1.5	2	2
Volunteer firefighters	28	28	30	30
Total number of new volunteer recruits	7	7	4	5

Priority/Goal: Public Safety

Goal: Fire Prevention Education

- Objective:**
1. Increased contact with the general public, through community activities, open house, and current Public Safety Programs.
 2. Continued efforts to educate children in fire prevention through increased involvement with schools.

Measures:

Fire Prevention & Education Functions	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Open houses/activities exposing general public to fire prevention education	1	5	7	10
In-school visits for fire prevention education	0	1	1	2
Smoke detector installation/evaluation	6	3	8	12
Community Q-CPR &/or 1 st Aid courses	11	22	25	30

Department Function

Fund 207

Bear Creek Fire Service Area - Continued

Dept 51210

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

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

Measures:

Average Times & Types of Calls	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
First responding unit from time of call to enroute	11:50	10:40	10:30	6:00
Response time: from time of call to scene of incident – inside the Service Area	9:55	10:30	9:50	9:30
Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid)	21:30	13:25	15:00	15:00
Total number of calls	178	141	150	175
Total number of EMS/Rescue calls	114	70	80	100
Total number of fire calls	15	17	20	20
Total number of other calls	16	11	20	25
Total number of cancelled in-route	33	43	30	30

Call Volume Vs. Responder Average	FY2017 Actual		FY2018 Actual		FY2019 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Response/Aid provided by Bear Creek Fire SA						
Bear Creek Fire SA – Fire calls + other calls	38	13	37	11	40	11
Bear Creek Fire SA – EMS calls	114	5	70	5	80	5
Seward Fire - Automatic Aid given – fire calls	7	7	22	6	10	8
Lowell Point - Mutual Aid given - fire calls	3	5	4	6	5	8
Moose Pass Fire – Mutual Aid given– fire calls	16	11	8	6	15	8
Seward Vol Ambulance –Automatic Aid given – EMS calls	114	5	70	5	80	5
Bear Creek Fire – Response in EPHESA	N/A	N/A	7	5	10	5
Aid provided to Bear Creek						
Seward Fire - Automatic Aid received– fire calls	11	10	5	4	7	5
Seward Vol Ambulance –Automatic Aid received – EMS calls	87	3	72	2	85	2

Department Function

Fund 207

Bear Creek Fire Service Area - Continued

Dept 51210

Priority/Goal: Public Safety

Goal: Standardized Level of Certification for Responders

- Objective:**
1. Establish Emergency Trauma Technician as a basic level of training for all volunteers.
 2. Expand Emergency Medical Services to an EMT-II level.
 3. Establish four levels of qualifications for all volunteers.

Measures:

Certified First Responders	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Volunteer first responders	28	29	30	30
ETT – Certifications	15	14	13	20
EMT-1 Certifications	6	10	10	12
Exterior Firefighter/ FFI / FFII & Fire Officer	17	19	23	27
Fire ground Support Personnel (Rehab, etc.)	11	9	7	3
Weekly Operational/Administrative & Non-Certified Training sessions days / hours	49 sessions 94 hrs.	82 sessions 248 hrs.	80 sessions 200 hrs.	90 sessions 240 hrs.
Additional Certified Firefighter & EMS Training sessions / hours	35 sessions 181 hrs.	26 sessions 133 hrs.	40 sessions 250 hrs.	50 sessions 300 hrs.

Commentary

The department administration, with the support of volunteers, will continue to build upon and foster the relationship with the service area board and assembly to move the service area ahead financially & as a vital community service.

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 77,857	\$ 76,521	\$ 125,661	\$ 125,661	\$ 128,053	\$ 2,392	1.90%
40120 Temporary Wages	12,230	13,523	17,200	16,529	17,200	-	0.00%
40130 Overtime	-	-	-	671	-	-	-
40210 FICA	6,967	7,049	12,309	12,309	12,426	117	0.95%
40221 PERS	22,193	20,146	28,091	28,091	28,636	545	1.94%
40321 Health Insurance	37,937	37,187	47,424	47,424	50,000	2,576	5.43%
40322 Life Insurance	138	123	309	309	317	8	2.59%
40410 Leave	6,902	6,533	12,537	12,537	15,071	2,534	20.21%
40511 Other Benefits	3,896	9,773	144	144	144	-	0.00%
Total: Personnel	168,120	170,855	243,675	243,675	251,847	8,172	3.35%
Supplies							
42120 Computer Software	-	1,500	315	315	315	-	0.00%
42210 Operating Supplies	3,901	2,634	4,750	4,250	4,750	-	0.00%
42220 Fire/Medical/Rescue Supplies	3,278	1,378	4,670	4,670	4,670	-	0.00%
42230 Fuel, Oils and Lubricants	2,449	2,092	8,000	7,000	8,000	-	0.00%
42250 Uniforms	992	1,574	1,000	1,000	1,000	-	0.00%
42263 Training Supplies	244	1,265	2,840	2,840	3,340	500	17.61%
42310 Repair/Maintenance Supplies	1,588	5,524	2,500	2,500	2,500	-	0.00%
42360 Motor Vehicle Repair Supplies	1,937	-	1,500	1,500	1,500	-	0.00%
42410 Small Tools & Equipment	585	7,982	500	1,000	500	-	0.00%
Total: Supplies	14,974	23,949	26,075	25,075	26,575	500	1.92%
Services							
43011 Contractual Services	17,822	17,668	25,250	25,750	29,252	4,002	15.85%
43014 Physical Examinations	7,127	7,156	12,100	12,100	12,100	-	0.00%
43019 Software Licensing	891	400	2,885	7,885	3,485	600	20.80%
43110 Communications	8,840	8,250	7,764	7,764	7,784	20	0.26%
43140 Postage and Freight	130	140	300	300	300	-	0.00%
43210 Transportation/Subsistence	3,467	2,484	5,848	5,848	5,823	(25)	-0.43%
43260 Training	150	275	1,500	1,500	1,200	(300)	-20.00%
43510 Insurance Premium	52,699	34,864	35,290	35,290	37,037	1,747	4.95%
43610 Utilities	43,533	46,698	52,500	52,500	52,500	-	0.00%
43720 Equipment Maintenance	2,445	9,159	5,500	5,000	6,600	1,100	20.00%
43750 Vehicle Maintenance	5,026	1,812	15,000	10,000	15,000	-	0.00%
43780 Buildings/Ground Maintenance	16,357	9,921	12,800	12,800	12,800	-	0.00%
43810 Rents & Operating Leases	88	90	-	-	90	90	-
43920 Dues and Subscriptions	1,625	857	2,524	2,524	2,074	(450)	-17.83%
Total: Services	160,200	139,774	179,261	179,261	186,045	6,784	3.78%
Capital Outlay							
48710 Minor Office Equipment	-	2,944	-	1,000	2,140	2,140	-
48750 Minor Medical Equipment	725	-	2,215	2,215	125	(2,090)	-94.36%
48760 Minor Fire Fighting Equipment	10,519	30,621	3,479	10,835	7,900	4,421	127.08%
Total: Capital Outlay	11,244	33,565	5,694	14,050	10,165	4,471	78.52%
Transfers							
50342 Bear Creek Debt Service	95,620	93,820	97,020	97,020	94,520	(2,500)	-2.58%
50442 Bear Creek Capital Projects	40,000	40,000	50,000	50,000	100,000	50,000	100.00%
Total: Transfers	135,620	133,820	147,020	147,020	194,520	47,500	32.31%

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(498)	-	-	-	-	-	-
61990 Admin Service Fee	103	71	11,368	11,450	11,866	498	4.38%
Total: Interdepartmental Charges	(395)	71	11,368	11,450	11,866	498	4.38%
Department Total	\$ 489,763	\$ 502,034	\$ 613,093	\$ 620,531	\$ 681,018	\$ 67,925	11.08%

Line-Item Explanations

40110 Regular Wages. Staff includes 1 Fire Chief and 1 Administrative Assistant.

Positions increased to full-time in FY2019 to cover 1/2 time EPHESA coordinator position which will be reimbursed through contract agreement with EPHESA.

42120 Computer Software. Computer software updates (\$315).

42210 Operating Supplies. Office supplies, ice cleats, safety glasses, AA/AAA/C size batteries, and pager batteries.

42263 Training Supplies. Firefighter I manuals & props (\$1,250), HazMat A&O manuals (\$400), EMT I manuals (\$1,390), ETT manuals (\$300). Increased due to cost of manuals.

42310 Repair/Maintenance Supplies. Annual supplies for boiler maintenance, landscaping, air compressor & equipment.

43011 Contractual Services. Medical directors program (\$14,740), voice notification program/eDispatch-increased due to membership rise (\$1,548), on-call maintenance and vehicle/small engine maintenance (\$5,000), low angle rescue & swift water rescue annual recertification course (\$3,300), pager maintenance (\$1,300), out-of-state background checks and DMV checks on perspective employees (\$500), radio frequency contract for DVRS (\$44), station fire alarm monitoring annual fee (\$420), and EMT I/Bridge course (\$2,400).

43014 Physical Examinations. Immunizations (\$2,500), and program for physical examinations - 8 per year (\$9,600).

43019 Software Licensing. Surveillance licensing software renewal (\$485), and Continuing Medical Education software (\$3,000).

43110 Communications. TLS network connectivity cost (\$5,184), cell phone stipend (\$900), land phone/fax increase due to additional phone line for fire alarm panel (\$1,700).

43210 Transportation/Subsistence. Travel to Alaska Fire Chief's Leadership Summit (\$2,868), EMS Symposium in Anchorage (\$1,641), quarterly medical director run review & leadership meetings (\$500), mileage and per diem for Chief and Administrative Assistant to travel to Soldotna & Anchorage for Emergency Medical Council, Chief, and training meetings (\$814).

43260 Training. Course registration and related training fees for attendance at the EMS Symposium in Anchorage (\$500), and Leadership Summit registration fees (\$700).

43720 Equipment Maintenance. Copier maintenance contract (\$800), SCBA compressor annual maintenance (\$2,000), extrication tools annual maintenance (\$1,300), and SCBA annual inspection, air quality testing for SCBA compressor (\$500), and radio maintenance (\$2,000). Increased due to omission of extrication tool annual maintenance in FY2019.

43780 Building/Ground Maintenance. Hauling and removal of snow, (\$8,720), annual boiler maintenance/inspections (\$3,324), annual fuel tank inspection (\$125), and evaluation of building controls/electronics by KPB maintenance (\$631).

43810 Rents and Operating Leases. Post office box rental (\$90).

43920 Dues & Subscriptions. Certifications for Firefighter I, HazMat awareness & Ops training, (\$750), Alaska Fire Chiefs Association membership (\$200), State of Alaska Firefighters Association Phoenix Chapter (\$300), State of AK Search and Rescue (\$250), apparatus registrations for SOA/DMV (\$100), certifications and recertification for EMT I and ETT (\$300), and various other membership dues & publications (\$174).

48710 Minor Office Equipment. Replacement of copier (\$2,140).

48750 Minor Medical Equipment. 10% match for Code Blue grant funds for a full body vacu-splint stretcher plus shipping (\$125).

48760 Minor Firefighting Equipment. 10% match for VFA grant funds for Wildland/sturtural tools plus shipping (\$1,500), 5% match for AFG Regional grant funds for Scott air packs plus shipping (\$6,400).

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

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

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

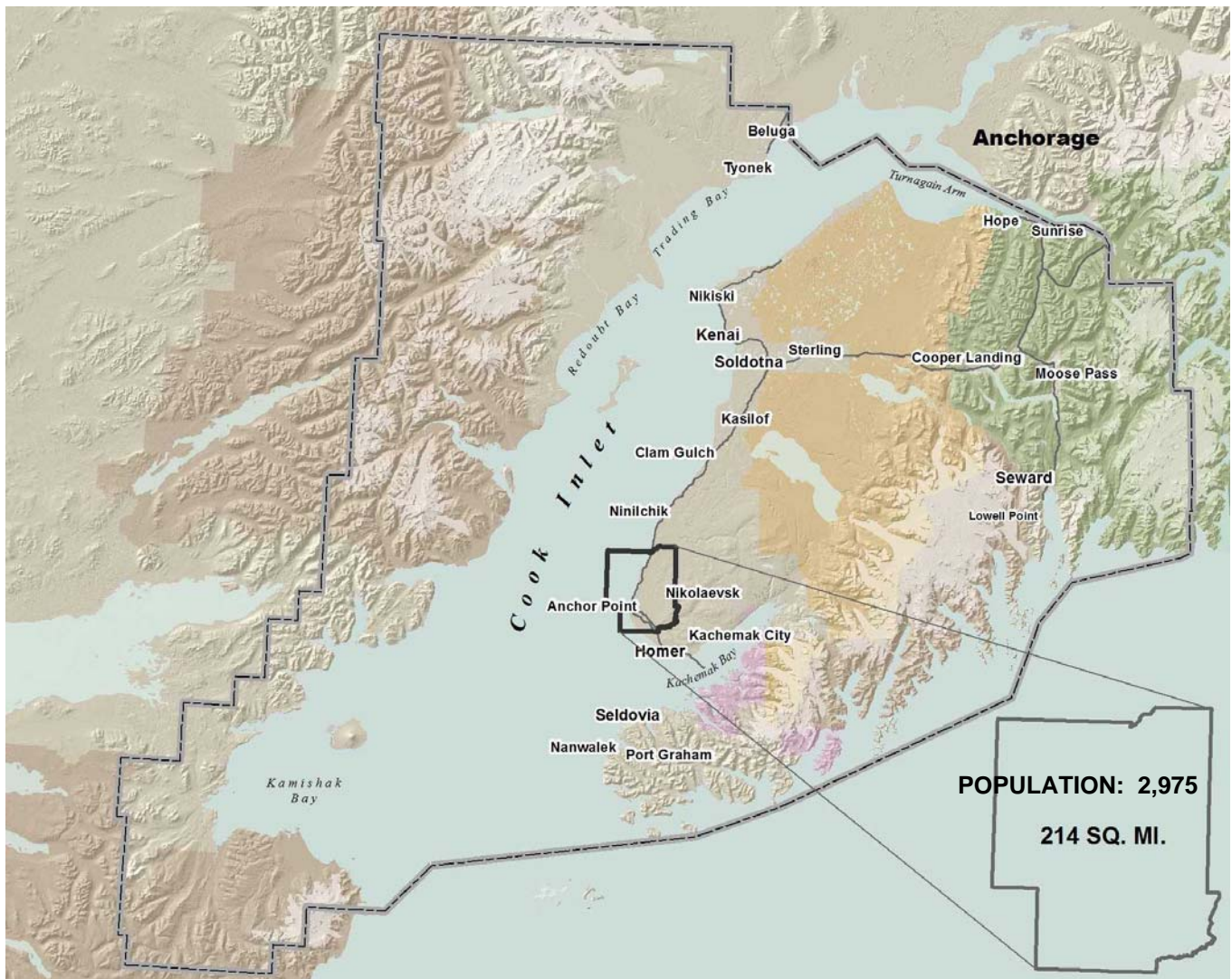
For capital projects information of this department - See the Capital Projects section - Pages 340, 343, 353, & 382.

Anchor Point Fire and Emergency Medical Service Area

Established in October 1983, this service area provides fire protection and emergency services in the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The department is staffed by 5 full-time permanent employees, and 40 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

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

The major source of revenue is property tax. The mill rate is 2.75 mills for fiscal year 2020.



Board Members

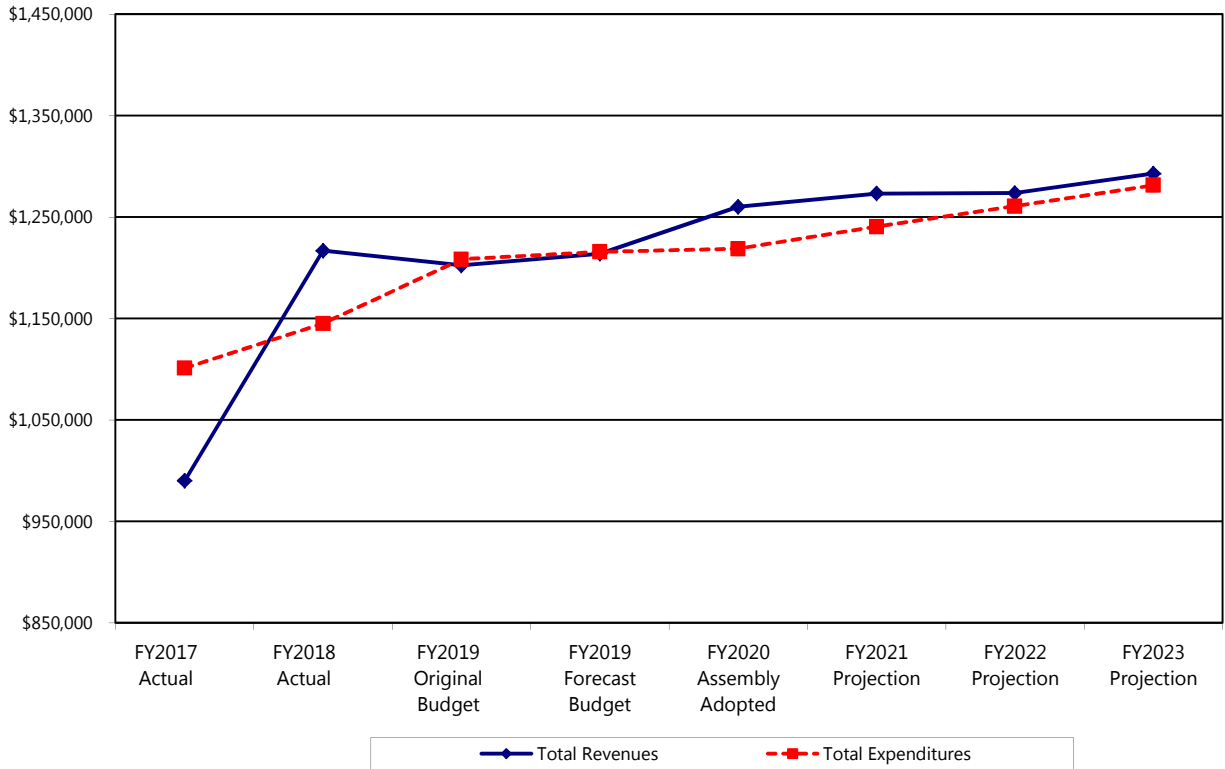
Vacant
Robert Craig
Thomas Latimer
Dawson Slaughter
Conrad Woodhead

Chief: Al Terry

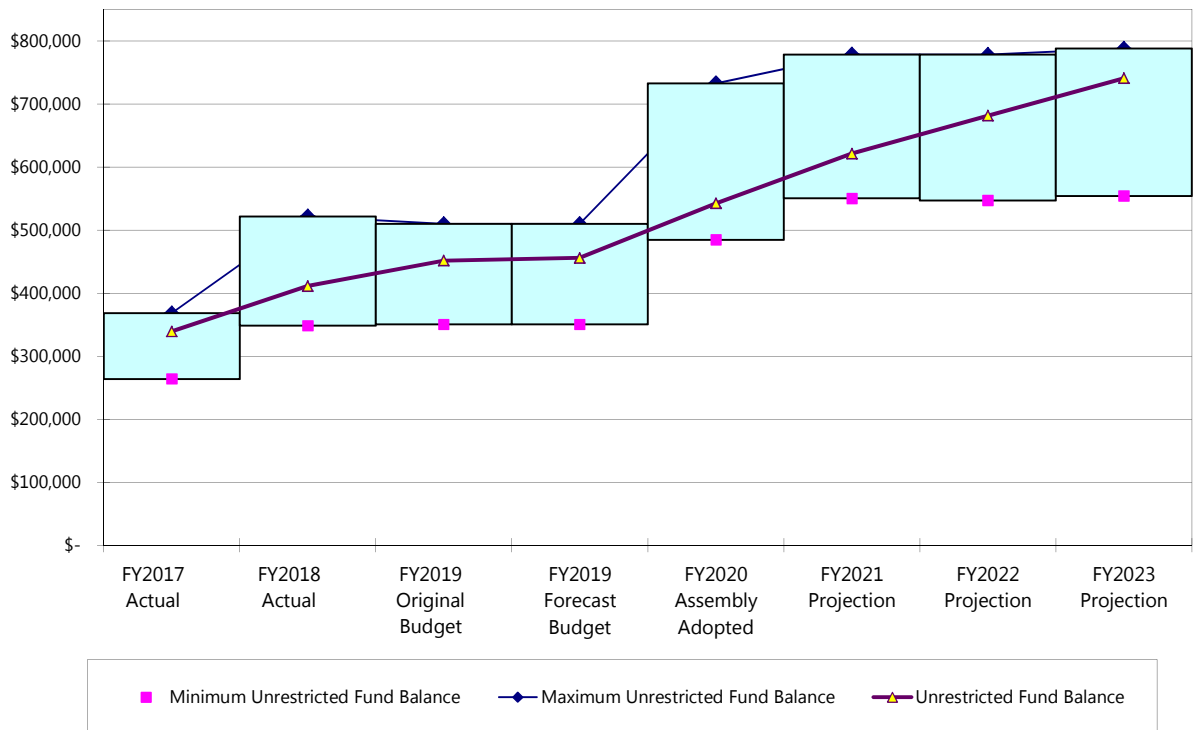
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	212,576	216,805	229,061	230,366	235,678	235,678	238,035	242,796
Personal	27,136	26,985	26,832	27,043	26,814	27,082	27,353	27,353
Oil & Gas (AS 43.56)	80,368	152,547	149,085	149,085	155,268	150,610	146,092	146,092
	<u>320,080</u>	<u>396,337</u>	<u>404,978</u>	<u>406,494</u>	<u>417,760</u>	<u>413,370</u>	<u>411,480</u>	<u>416,241</u>
Mill Rate	2.75	2.75	2.75	2.75	2.75	2.80	2.80	2.80
Revenues:								
Property Taxes								
Real	\$ 578,046	\$ 590,670	\$ 629,918	\$ 633,507	\$ 648,115	\$ 659,898	\$ 666,498	\$ 679,829
Personal	71,848	74,784	72,312	72,881	72,264	74,313	75,057	75,057
Oil & Gas (AS 43.56)	221,011	419,505	409,984	409,984	426,987	421,708	409,058	409,058
Interest	3,209	5,093	3,273	3,273	5,195	5,221	5,247	5,273
Flat Tax	4,360	4,481	3,401	3,401	3,401	3,418	3,435	3,452
Motor Vehicle Tax	12,383	12,461	12,468	12,468	12,422	12,670	12,923	13,181
Total Property Taxes	<u>890,857</u>	<u>1,106,994</u>	<u>1,131,356</u>	<u>1,135,514</u>	<u>1,168,384</u>	<u>1,177,228</u>	<u>1,172,218</u>	<u>1,185,850</u>
Federal Revenues	10,000	7,500	-	7,500	-	-	-	-
State Revenues	12,752	10,701	-	-	-	-	-	-
Interest Earnings	371	4,527	5,949	5,949	6,837	10,170	13,978	17,884
Other Revenue	76,301	87,305	65,000	65,000	85,000	85,850	87,567	89,318
Total Revenues	<u>990,281</u>	<u>1,217,027</u>	<u>1,202,305</u>	<u>1,213,963</u>	<u>1,260,221</u>	<u>1,273,248</u>	<u>1,273,763</u>	<u>1,293,052</u>
Expenditures:								
Personnel	511,066	565,355	652,090	652,090	630,808	643,424	656,292	669,418
Supplies	54,527	65,335	87,050	87,050	87,050	88,791	90,567	92,378
Services	174,812	152,260	198,429	198,429	198,097	202,059	206,100	210,222
Capital Outlay	87,605	99,220	72,273	79,691	65,654	66,311	66,974	67,644
Interdepartmental Charges	110	(2,092)	23,709	23,791	22,490	25,015	25,498	25,992
Total Expenditures	<u>828,120</u>	<u>880,078</u>	<u>1,033,551</u>	<u>1,041,051</u>	<u>1,004,099</u>	<u>1,025,600</u>	<u>1,045,431</u>	<u>1,065,654</u>
Operating Transfers To:								
Special Revenue Fund	22,938	14,940	14,780	14,780	14,668	14,961	15,335	15,795
Capital Projects Fund	250,000	250,000	160,000	160,000	200,000	200,000	200,000	200,000
Total Operating Transfers	<u>272,938</u>	<u>264,940</u>	<u>174,780</u>	<u>174,780</u>	<u>214,668</u>	<u>214,961</u>	<u>215,335</u>	<u>215,795</u>
Total Expenditures and Operating Transfers	<u>1,101,058</u>	<u>1,145,018</u>	<u>1,208,331</u>	<u>1,215,831</u>	<u>1,218,767</u>	<u>1,240,561</u>	<u>1,260,766</u>	<u>1,281,449</u>
Net Results From Operations	(110,777)	72,009	(6,026)	(1,868)	41,454	32,687	12,997	11,603
Projected Lapse	-	-	46,510	46,510	45,184	46,152	47,044	47,954
Change in Fund Balance	(110,777)	72,009	40,484	44,642	86,638	78,839	60,041	59,557
Beginning Fund Balance	449,900	339,123	411,132	411,132	455,774	542,412	621,251	681,292
Ending Fund Balance	<u>\$ 339,123</u>	<u>\$ 411,132</u>	<u>\$ 451,616</u>	<u>\$ 455,774</u>	<u>\$ 542,412</u>	<u>\$ 621,251</u>	<u>\$ 681,292</u>	<u>\$ 740,849</u>

Anchor Point Fire and Emergency Medical Service Area Revenues and Expenditures



Anchor Point Fire and Emergency Medical Service Area Unrestricted Fund Balance



Department Function

Fund 209

Anchor Point Fire & Emergency Medical Service Area

Dept 51410

Mission

Anchor Point Fire/EMS is committed to meet the needs and exceed the expectations of the citizens of our community with effective emergency and non-emergency services by protecting life and property through firefighter/EMS training, public fire education and fire prevention.

Program Description

Anchor Point Fire and Emergency Medical Service Area is responsible for providing fire suppression and rescue for protection of life and property and emergency medical services to a 214 square mile area which includes twenty miles of the Sterling Highway beginning in Happy Valley, all of the Old Sterling Highway and the majority of the North Fork Loop to include the village of Nikolaevsk, and a portion of the Cook Inlet.

Major Long Term Issues and Concerns:

- Continued volunteer recruitment and retention.
- Continued training of current volunteers and newly recruited members.
- Obtain funding to replace self-contained breathing apparatus.
- Replacement plan for aging apparatus and utility vehicles.
- Construction of Station 3 in Happy Valley.

- Obtain funds from State and Federal grants to construct a firefighter training facility in Anchor Point Service Area for South Peninsula service areas and volunteer departments. This would be a regional facility that would be centrally located in Anchor Point, that could be used jointly with KESA, Ninilchik Emergency Services, Homer Volunteer Fire Department and Alaska State Troopers.

FY2019 Accomplishments

Administration:

- Acquired 75' Ladder Truck which will enable us to reach heights not able to reach before, and will be able to provide flow water from an elevated position. This vehicle will also help in the next ISO rating period.
- Provided basic rope rescue training.
- Provided over 3000 man-hours of training to members of the Department.

Operations:

- Additional certifications of two (2) Firefighter II's and five (5) EMT I's.
- Continue to respond via automatic aid to assist Kachemak Emergency Services and Ninilchik Emergency Services.

FY2020 New Initiatives:

- Complete in-ground water tank capital project at north end of the service area.
- Reduce our community risk through continued training.
- Formalize Mutual and Automatic Aid agreements with the City of Homer Volunteer Fire Department.
- Continued training on ladder truck operations.

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
EMS trained	28	24	30	32
Fire trained	27	24	27	32
Total Volunteer Responders available	33	32	37	40

Training	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
EMS Training meetings/ classes	98	72	100	100
Fire Training meetings/ classes	97	67	100	100
Total Training Hours	901	834	950	950

Department Function

Fund 209

Anchor Point Fire & Emergency Medical Service Area - Continued

Dept 51410

Measures:

Certified First Responders	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Emergency Trauma Technician	3	3	3	3
Emergency Medical Technician 1	12	10	10	10
Emergency Medical Technician 2	3	2	3	6
Emergency Medical Technician 3	6	6	6	6
Mobile Intensive Care Paramedic	2	2	1	1
Exterior Firefighter/ FFI / FFII	25	24	27	30
Fire Investigator / Technician	5	5	5	5
Fire Instructor	2	3	3	3
Live Fire Instructor	1	1	1	1
ETT Instructor	2	2	0	2
EMT Instructor	4	4	3	3

Call Type:

Call Volume By Calendar Year	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Projected
Fires (Buildings, Vehicles, Wildland)	19	27	22	31
Overpressure Rupture, Explosion, Overheat (no fire)	0	0	1	0
Emergency Medical Services & Rescue	162	188	223	229
Hazardous Conditions	2	5	4	6
Service Calls (Public, Smoke Odor, Standby)	6	3	1	7
Good Intent Calls (Cancelled, Nothing Found)	28	33	26	39
False Alarms	1	3	2	6
Total Call Volume	218	259	279	318
Total Ambulance Transports	119	133	151	162
Fire Responder Average	11	11	11	11
EMS Responder Average	5	5	5	5
Annual Fire Loss	\$425,500	\$113,700	\$206,500	\$400,000
Mutual Aid to Kachemak Emergency Services	1	6	7	12
Mutual Aid to Ninilchik Emergency Services	3	6	11	12
Mutual Aid to Homer Volunteer Fire Department	1	0	1	3
Total Mutual Aid Responses	5	22	19	27

Anchor Point Fire Service Area Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history (FTE)	4.0	4.0	5.0	5.0

Kenai Peninsula Borough

Budget Detail

Fund 209

Department 51410 - Anchor Point Fire & Emergency Medical

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 239,281	\$ 278,036	\$ 343,382	\$ 331,627	\$ 340,200	\$ (3,182)	-0.93%
40120	Temporary Wages	38,022	26,370	30,000	30,000	30,000	-	0.00%
40130	Overtime Wages	31,891	32,248	9,095	20,850	8,817	(278)	-3.06%
40210	FICA	24,910	27,302	32,721	32,721	32,575	(146)	-0.45%
40221	PERS	75,213	82,885	79,162	79,162	78,373	(789)	-1.00%
40321	Health Insurance	78,778	90,102	118,560	118,560	100,000	(18,560)	-15.65%
40322	Life Insurance	391	443	849	849	843	(6)	-0.71%
40410	Leave	22,144	27,535	37,889	37,889	39,568	1,679	4.43%
40511	Other Benefits	436	434	432	432	432	-	0.00%
Total: Personnel		511,066	565,355	652,090	652,090	630,808	(21,282)	-3.26%
Supplies								
42120	Computer Software	-	-	600	600	600	-	0.00%
42210	Operating Supplies	8,756	11,166	14,000	14,000	14,000	-	0.00%
42220	Fire/Medical/Rescue Supplies	12,535	11,430	17,700	17,700	17,700	-	0.00%
42230	Fuel, Oils and Lubricants	11,894	13,398	17,000	17,000	17,000	-	0.00%
42250	Uniforms	6,115	5,923	6,000	6,000	6,000	-	0.00%
42263	Training Supplies	4,269	5,609	6,000	6,000	6,000	-	0.00%
42310	Repair/Maintenance Supplies	2,811	3,893	7,500	7,500	7,500	-	0.00%
42360	Motor Vehicle Repair	6,408	11,961	14,250	14,250	14,250	-	0.00%
42410	Small Tools & Equipment	1,739	1,955	4,000	4,000	4,000	-	0.00%
Total: Supplies		54,527	65,335	87,050	87,050	87,050	-	0.00%
Services								
43011	Contractual Services	17,746	25,518	42,882	42,882	44,900	2,018	4.71%
43014	Physical Examinations	3,998	3,741	20,000	20,000	20,000	-	0.00%
43019	Software Licensing	814	-	1,115	1,115	1,115	-	0.00%
43110	Communications	8,991	9,671	13,108	13,108	13,108	-	0.00%
43140	Postage and Freight	13	200	500	500	500	-	0.00%
43210	Transport/Subsistence	14,163	13,030	16,900	16,900	13,505	(3,395)	-20.09%
43260	Training	7,010	4,689	8,000	8,000	5,450	(2,550)	-31.88%
43310	Advertising	-	-	200	200	200	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance Premium	63,559	55,344	55,579	55,579	57,968	2,389	4.30%
43610	Utilities	20,786	21,206	20,000	20,000	21,206	1,206	6.03%
43720	Equipment Maintenance	3,617	4,382	5,000	5,000	5,000	-	0.00%
43750	Vehicle Maintenance	3,524	5,005	5,500	5,500	5,500	-	0.00%
43780	Buildings/Grounds Maintenance	28,709	8,492	7,500	7,500	7,500	-	0.00%
43810	Rents and Operating Leases	593	727	750	750	750	-	0.00%
43920	Dues and Subscriptions	450	255	1,295	1,295	1,295	-	0.00%
45110	Land Sale Property Tax	839	-	-	-	-	-	-
Total: Services		174,812	152,260	198,429	198,429	198,097	(332)	-0.17%
Capital Outlay								
48515	Medical Equipment	14,563	15,805	-	-	-	-	-
48520	Storage/Buildings/Containers	-	4,400	-	-	-	-	-
48620	Building Purchase	573	-	-	-	-	-	-
48710	Minor Office Equipment	1,152	954	8,550	8,150	11,473	2,923	34.19%
48720	Minor Office Furniture	3,446	3,611	3,000	3,000	3,000	-	0.00%
48740	Minor Machines & Equipment	9,002	-	6,050	6,050	7,145	1,095	18.10%
48750	Minor Medical Equipment	1,994	140	16,073	16,473	5,000	(11,073)	-68.89%
48755	Minor Recreation Equipment	-	-	-	-	3,000	3,000	-
48760	Minor Firefighting/Rescue Equipment	56,875	74,310	38,600	46,018	36,036	(2,564)	-6.64%
Total: Capital Outlay		87,605	99,220	72,273	79,691	65,654	(6,619)	-9.16%

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Anchor Point Fire & Emergency Medical - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50264 911 Communications	22,938	14,940	14,780	14,780	14,668	(112)	-0.76%
50444 Anchor Point Capital Projects	250,000	250,000	160,000	160,000	200,000	40,000	25.00%
Total: Transfers	272,938	264,940	174,780	174,780	214,668	39,888	22.82%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(2,174)	(1,500)	(1,500)	(2,000)	(500)	-
61990 Admin Service Fee	110	82	25,209	25,291	24,490	(719)	-2.85%
Total: Interdepartmental Charges	110	(2,092)	23,709	23,791	22,490	(1,219)	-5.14%
Department Total	\$ 1,101,058	\$ 1,145,018	\$ 1,208,331	\$ 1,215,831	\$ 1,218,767	\$ 10,436	0.86%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief , 1 Mechanic, and 2 Firefighter Technicians.

40120 Temporary Wages. Stipends for volunteer emergency responders.

40130 Overtime Wages. Overtime due to emergency responses by permanent employees.

43011 Contractual Services. Medical director contract-increased 3% (\$16,137), annual ground ladder testing (\$1,065), pump testing (\$2,200), annual nondestructive aerial testing (\$2,500), O2 cylinder maintenance (\$500), Image Trend (\$800), iamresponding call notification service (\$700), ambulance billing service (\$4,500), drug disposal services (\$250), and Service Area Board annual appreciation, training & retention banquet (\$3,000), cold water rescue training and instructor fees deferred from FY2019 (\$10,000), Phillips Monitor service contract (\$1,100), and Physio Control Lucas service contract (\$600), and eDispatches-new for FY2020 (\$1,548).

43019 Software Licensing. Security cameras software renewal (\$315), licensing for Ford diagnostic equipment (\$800).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage (\$3,964), Alaska State Firefighter Conference (\$8,025), and Fire Chief Summit in Juneau (\$1,516).

43260 Training. Alaska State Firefighter conference (\$1,750), EMS Symposium (\$1,500), annual training for EMT, Firefighter and Haz-Mat Ops classes (\$1,800), and Fire Chief's Conference (\$400).

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

43610 Utilities. Increased to adjust to current costs.

43920 Dues and Subscriptions. International Association of Fire Chiefs membership (\$255), Alaska Fire Chiefs Association membership (\$200), Kenai Peninsula Fire Chiefs Association membership (\$100), Alaska State Firefighters Association (\$500), Kenai Peninsula EMS membership (\$25), apparatus registrations for SOA/DMV (\$100), and various other membership dues & publications (\$115).

48710 Minor Office Equipment. Computer and monitors per 5 year scheduled replacement plan (\$1,790), laptop (\$1,183), 2 copier/printer/fax machines replacing outdated Bizhubs (\$3,000 each) and radio or communication equipment replacement for items that become damaged beyond repair (\$2,500).

48720 Minor Office Furniture. Continuation of replacement of desk and wall units for downstairs offices at Station 1 (\$3,000).

48740 Minor Machines & Equipment. Six iPads for apparatus and medic units (\$5,995), and other misc. equipment (\$1,150).

48750 Minor Medical Equipment. RAD 57 monitor (\$3,000), and misc. medical equipment that may become damaged during use (\$2,000).

48755 Minor Recreational Equipment. Treadmill and additional exercise equipment (\$3,000).

48760 Minor Fire Fighting Equipment. 4 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$19,500), replacement of aging/expiring SCBA bottles 3 year replacement plan (\$10,000), VFA grant matching funds to purchase a wildland packs and fire shelters (\$1,536), and misc. minor fire equipment that may become damaged during use (\$5,000).

50444 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information of this department - See the Capital Projects section - Pages 340, 343, 354 & 383.

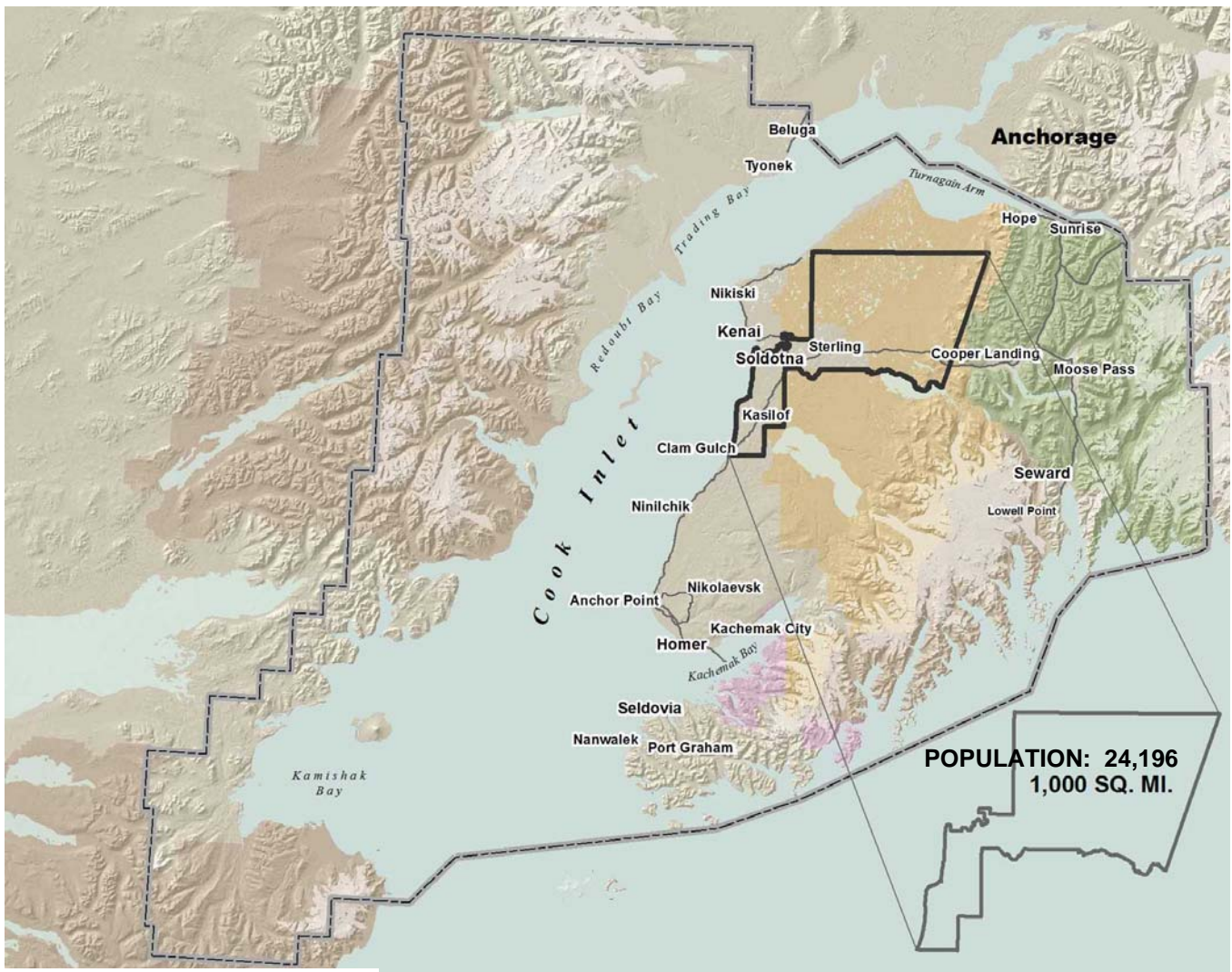
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Central Emergency Service Area

In October 1991, voters approved the unification of the Ridgeway/Sterling Fire Service Area, the Kalifornsky Fire Service Area, a portion of the Central Peninsula Emergency Medical Service Area, and fire powers from the City of Soldotna. Previously, these areas had been operating as Central Emergency Services under an intergovernmental agreement to provide fire and emergency medical services. At the October 2004 election voters elected to admit the more populated areas of the Central Peninsula Emergency Medical Service Area to this service area. A five-member joint operations board is elected by voters within the Central Emergency Service Area and the Central Peninsula Emergency Medical Service Area.

The staff includes 44 permanent employees and 30 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

The mill levy for the service area is 2.85 for fiscal year 2020. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

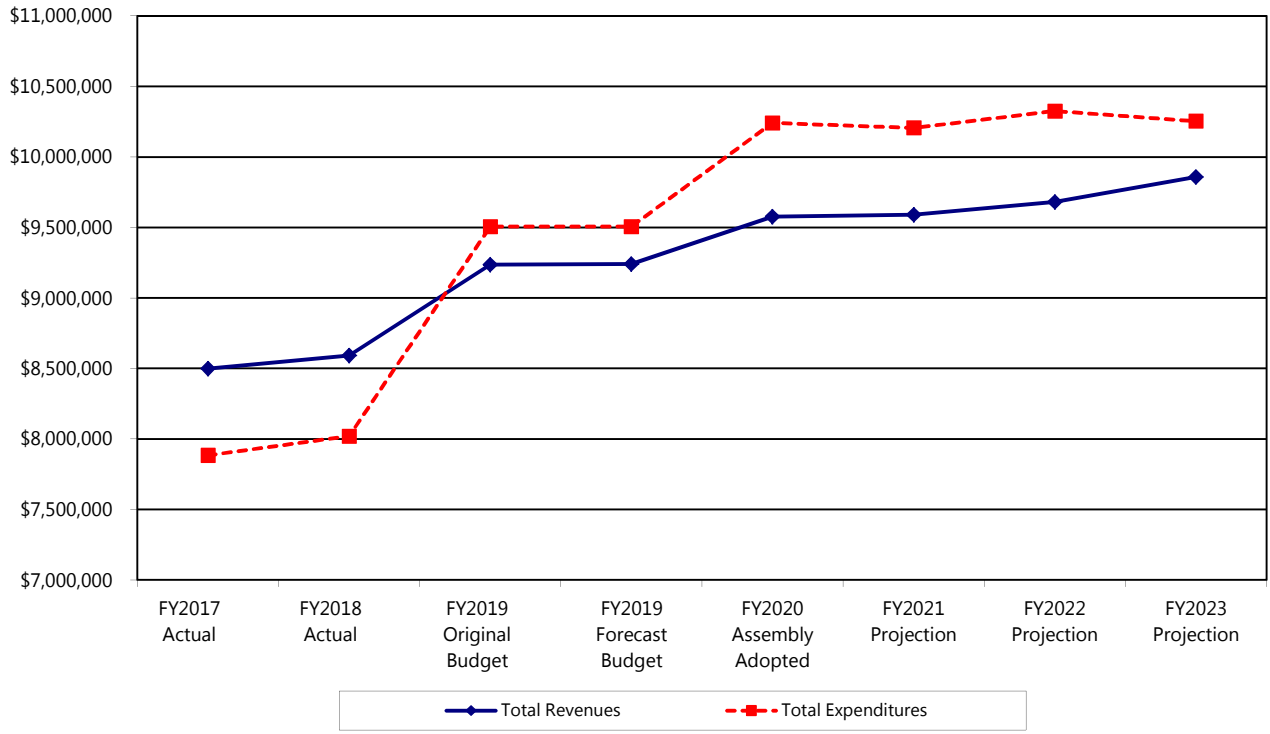
Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Fire Chief: Roy Browning

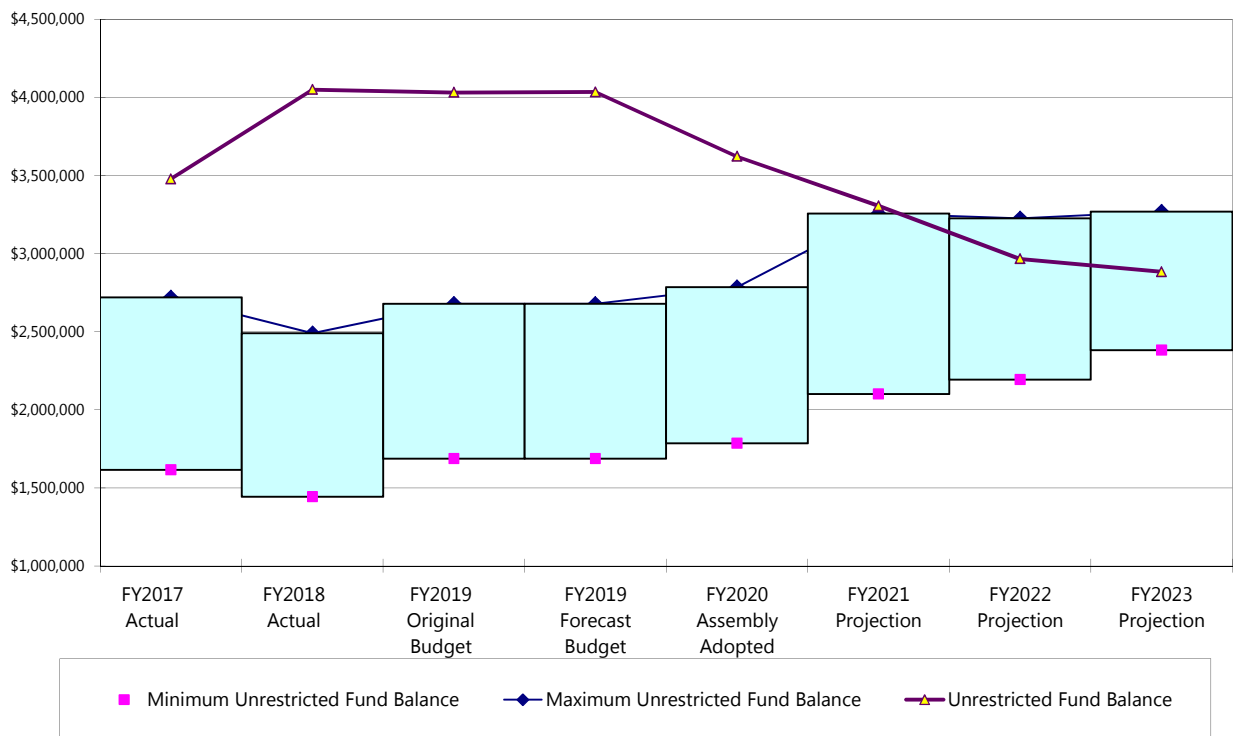
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,486,954	2,634,314	2,663,292	2,663,665	2,731,741	2,731,741	2,759,058	2,814,239
Personal	119,633	117,064	116,555	117,154	116,102	117,263	118,436	119,620
Oil & Gas (AS 43.56)	130,482	127,624	117,691	117,691	117,007	113,497	110,092	110,092
	<u>2,737,069</u>	<u>2,879,002</u>	<u>2,897,538</u>	<u>2,898,510</u>	<u>2,964,850</u>	<u>2,962,501</u>	<u>2,987,586</u>	<u>3,043,951</u>
Mill Rate	2.72	2.60	2.85	2.85	2.85	2.85	2.85	2.85
Revenues:								
Property Taxes								
Real	\$ 6,688,546	\$ 6,818,743	\$ 7,590,382	\$ 7,591,445	\$ 7,785,462	\$ 7,785,462	\$ 7,863,315	\$ 8,020,581
Personal	325,203	314,662	325,538	327,211	324,273	327,516	330,792	334,099
Oil & Gas (AS 43.56)	354,912	331,823	335,419	335,419	333,470	323,466	313,762	313,762
Interest	15,944	23,976	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	45,757	47,593	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	148,246	147,162	147,122	147,122	147,704	150,658	153,671	156,744
Total Property Taxes	<u>7,578,608</u>	<u>7,683,959</u>	<u>8,470,189</u>	<u>8,472,925</u>	<u>8,662,637</u>	<u>8,660,265</u>	<u>8,736,166</u>	<u>8,901,305</u>
Federal Revenues	-	6,602	-	-	-	-	-	-
State Revenues	149,654	106,670	-	-	-	-	-	-
Interest Earnings	8,653	28,975	49,202	49,202	60,511	67,898	74,365	77,857
Other Revenue	754,733	759,870	710,000	710,000	846,000	854,460	863,005	871,635
Total Revenues	<u>8,491,648</u>	<u>8,586,076</u>	<u>9,229,391</u>	<u>9,232,127</u>	<u>9,569,148</u>	<u>9,582,623</u>	<u>9,673,536</u>	<u>9,850,797</u>
Operating Transfers From:								
Special Revenue Fund	6,329	6,450	7,614	7,614	8,113	7,875	7,768	7,908
Total Operating Transfers	<u>6,329</u>	<u>6,450</u>	<u>7,614</u>	<u>7,614</u>	<u>8,113</u>	<u>7,875</u>	<u>7,768</u>	<u>7,908</u>
Total Revenues and Operating Transfers	<u>8,497,977</u>	<u>8,592,526</u>	<u>9,237,005</u>	<u>9,239,741</u>	<u>9,577,261</u>	<u>9,590,498</u>	<u>9,681,304</u>	<u>9,858,705</u>
Expenditures:								
Personnel	5,777,125	5,524,750	6,639,852	6,639,852	6,627,787	6,760,343	6,895,550	7,033,461
Supplies	279,820	307,929	369,710	368,325	375,310	382,816	390,472	398,281
Services	937,885	857,625	1,069,235	1,069,235	1,102,343	1,124,390	1,146,878	1,169,816
Capital Outlay	131,464	188,892	83,138	84,523	83,138	83,969	84,809	85,657
Interdepartmental Charges	(1,520)	(1,174)	202,511	202,511	203,177	208,788	212,943	217,180
Total Expenditures	<u>7,124,774</u>	<u>6,878,022</u>	<u>8,364,446</u>	<u>8,364,446</u>	<u>8,391,755</u>	<u>8,560,306</u>	<u>8,730,652</u>	<u>8,904,395</u>
Operating Transfers To:								
Special Revenue Fund	139,557	146,612	145,204	145,204	153,139	159,265	165,636	172,261
Capital Projects Fund	250,000	550,000	550,000	550,000	1,250,000	700,000	650,000	400,000
Debt Service Fund	369,157	445,088	446,688	446,688	446,938	786,688	779,688	777,063
Total Operating Transfers	<u>758,714</u>	<u>1,141,700</u>	<u>1,141,892</u>	<u>1,141,892</u>	<u>1,850,077</u>	<u>1,645,953</u>	<u>1,595,324</u>	<u>1,349,324</u>
Total Expenditures and Operating Transfers	<u>7,883,488</u>	<u>8,019,722</u>	<u>9,506,338</u>	<u>9,506,338</u>	<u>10,241,832</u>	<u>10,206,259</u>	<u>10,325,976</u>	<u>10,253,719</u>
Net Results From Operations	614,489	572,804	(269,333)	(266,597)	(664,571)	(615,761)	(644,672)	(395,014)
Projected Lapse	-	-	250,933	250,933	251,753	299,611	305,573	311,654
Change in fund balance	614,489	572,804	(18,400)	(15,664)	(412,818)	(316,150)	(339,099)	(83,360)
Beginning Fund Balance	2,862,430	3,476,919	4,049,723	4,049,723	4,034,059	3,621,241	3,305,091	2,965,992
Ending Fund Balance	<u>\$ 3,476,919</u>	<u>\$ 4,049,723</u>	<u>\$ 4,031,323</u>	<u>\$ 4,034,059</u>	<u>\$ 3,621,241</u>	<u>\$ 3,305,091</u>	<u>\$ 2,965,992</u>	<u>\$ 2,882,632</u>

Central Emergency Services Revenues and Expenditures



Central Emergency Services Unrestricted Fund Balance



Department Function

Fund 211

Central Emergency Service Area

Dept 51610

Mission

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

Program Description

- CES serves a population of 24,196 citizens within a 2,200 square mile service area.
- CES operates five staffed stations and three unstaffed sub-stations.
- Staffing consists of 42 career, 2 support, and 30 volunteer personnel.

Major Long Term Issues and Concerns:

- Construction of a new Soldotna fire station to meet the operational needs of the growing community.
- Address long term funding and alternative funding in order to maintain and enhance current levels of fire protection and emergency services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

FY 2019 Accomplishments:

Administration

- Transitioned to shared shop with Borough Maintenance for CES Fleet Maintenance Program.
- Added computer mobile data response mapping to responding fire apparatus and ambulances.
- Upgrade of the Computer Aided Dispatch (CAD) system and Fire station alerting system.

Operations

- Hosted child passenger safety technician certification course for new hires.
- Provided Alaska Firefighter 2 training and certification.
- Conducted Alaska Fire Apparatus Driver/Operator Training Course.
- Continued recruitment and training of volunteers for response and to support fire station staffing.
- Water Rescue Boat Operator Safety Course.
- Paramedic 2 (Advanced Level) training and certification.
- New water rescue boat purchased.

FY2020 New Initiatives:

- Develop "Standards of Coverage" documents with the assistance of GIS to assess current and future service level needs.
- Install new fire station alerting system to the five staffed fire stations.
- Design and purchase fire engine, pumper/tanker and ambulance.
- Complete the implementation of the fleet maintenance program to insure reliability and operational readiness of the emergency response vehicles.
- Continue certification of department drivers as Alaska Certified Fire Apparatus Driver Operators.
- Continue work with Borough Risk Management team to improve CES safety program to reduce the risk of injuries.

Performance Measures

FTE Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Full Time staffing history	40	41	44	44
Volunteers staffing history	45	35	21	30

Priority/Goal: Emergency Medical Services (EMS)

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

Objective: Provide advanced level EMS care on scene within 8 minutes 90% of the time. (NFPA 1710)

Measures:

EMS Response Time Analysis	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Average Response Time	9:00	9:20	9:19	9:30
% of Calls Under 8 Minute Response Time	62.6%	61.5%	64%	60.0%

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Priority/Goal: Fire and Emergency Medical Training

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

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

Measures: Certification and qualifications of the 39 uniformed employees (FTE), 21 Volunteer members.

Certification Levels	Benchmark	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (18 FTE's)	Firefighters (14 FTE's)	Vols. (21)	FY 2018 Totals	FY 2019 Totals
Paramedic 2	15	-	3	6	4	-	13	13
Paramedic 1	10	-	-	5	2	-	10	7
Emergency Medical Technician 3	12	-	1	5	2	-	12	8
Emergency Medical Technician 2	4	-	-	1	1	-	2	2
Emergency Medical Technician 1	35	-	-	-	1	17	25	18
Emergency Trauma Technician	10	-	-	-	-	2	7	2
Alaska Fire Service Instructor 2	5	1	1	2	-	-	4	4
Alaska Fire Service Instructor 1	25	1	2	9	2	-	15	13
Alaska Fire Officer 1	20	2	4	5	1	2	15	14
Alaska Firefighter 2	48	2	4	18	7	2	34	33
Alaska Firefighter 1	40	-	-	-	1	11	22	12
Basic Firefighter	12	-	-	-	-	3	12	3
Dive Rescue Technician	9	-	2	4	-	-	9	6
Forestry Red Card	35	-	3	14	7	2	24	26
Alaska Fire Investigator Tech.	3	-	-	3	-	-	3	3
Alaska Certified Fire Investigator	4	-	-	-	1	-	1	1

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Priority/Goal: Fire and Emergency Medical Response

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

Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies. Reduce the amount of property loss due to fire by arriving on scene within 8 minutes.

Measures:

CES Emergency Responses	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Estimated
Fire (Buildings, Vehicles, Wildland)	83	78	82	86
Emergency Medical Service & Rescue	1,913	1,884	1,944	2,042
Explosions & Ruptures	0	1	2	2
Hazardous Conditions (Gas, CO, Electrical)	51	79	83	88
Service Calls (Public, Smoke Odor, Standby)	106	114	120	126
Good Intent Call (Cancelled Call, Nothing Found)	313	298	313	329
False Alarm (Fire Alarm Malfunctions)	127	137	144	152
Average Response Times All Calls	11:30	9:09	10:15	10:15
Total Call Volume	2,593	2,591	2,688	2,825
Annual Fire Loss (Property & Contents)	\$1,196,850	\$2,003,712	\$1,400,000	\$1,400,000

Commentary

CES priorities for FY2020 will continue to focus on identifying efficiencies in service delivery while maintaining the current level of service in fire suppression, rescue, EMS and fire prevention. Due to recent retirements and attrition, CES will need to focus on training a younger workforce. CES continues to see a large increase in the number of simultaneous calls that occur more frequently. There are several periods in which CES will have 4 calls at once, stretching the resources available. We are consistently faced with working structure fires and simultaneous medical emergency calls. This will be a challenge for the organization moving forward. CES has met recent struggles in recruiting and retention of volunteer responders. CES is also faced with increased maintenance for both response vehicles and aging facilities due to increasing calls for emergencies. The increased demand for services in the City of Soldotna, and surrounding area have long outpaced the operational capacity of the current Soldotna Fire Station, which is 63 years old. Plans for a new station continues to be a priority in order to meet the demands of the Service Area. The Central Peninsula's aging population and growing medical facility infrastructure, will ensure a steady increase in the need and reliance on emergency medical treatment and transport. The department has seen a steady increase in non-emergency related transports and lift assists that will continue to trend as the community ages.

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 2,666,460	\$ 2,529,844	\$ 3,164,267	\$ 3,164,267	\$ 3,144,850	\$ (19,417)	-0.61%
40111	Special Pay	29,656	28,322	39,780	39,780	34,125	(5,655)	-14.22%
40120	Temporary Wages	170,388	171,315	240,000	240,000	240,000	-	0.00%
40130	Overtime Wages	319,830	312,464	345,818	345,818	323,186	(22,632)	-6.54%
40131	FLSA Overtime Wages	73,674	46,720	119,787	119,787	116,327	(3,460)	-2.89%
40210	FICA	276,982	264,014	346,145	346,145	342,301	(3,844)	-1.11%
40221	PERS	880,179	822,408	824,700	824,700	814,625	(10,075)	-1.22%
40321	Health Insurance	888,049	867,884	1,019,616	1,019,616	1,075,000	55,384	5.43%
40322	Life Insurance	4,628	4,831	7,920	7,920	7,885	(35)	-0.44%
40410	Leave	458,084	468,233	525,771	525,771	523,582	(2,189)	-0.42%
40511	Other Benefits	9,195	8,715	6,048	6,048	5,906	(142)	-2.35%
	Total: Personnel	5,777,125	5,524,750	6,639,852	6,639,852	6,627,787	(12,065)	-0.18%
Supplies								
42120	Computer Software	5,430	-	-	-	-	-	-
42210	Operating Supplies	26,224	24,062	36,810	36,810	37,810	1,000	2.72%
42220	Fire/Medical/Rescue Supplies	73,023	72,043	85,700	85,700	85,700	-	0.00%
42230	Fuel, Oils and Lubricants	57,637	57,761	90,000	90,000	90,500	500	0.56%
42250	Uniforms	22,740	40,027	27,500	27,500	31,500	4,000	14.55%
42263	Training Supplies	12,525	6,390	16,250	14,865	16,250	-	0.00%
42310	Repair/Maintenance Supplies	20,756	13,976	25,950	25,950	25,950	-	0.00%
42360	Motor Vehicle Repair	38,858	65,450	61,000	61,000	61,500	500	0.82%
42410	Small Tools & Equipment	22,627	28,220	26,500	26,500	26,100	(400)	-1.51%
	Total: Supplies	279,820	307,929	369,710	368,325	375,310	5,600	1.51%
Services								
43011	Contractual Services	189,202	172,103	184,620	184,620	192,488	7,868	4.26%
43014	Physical Examinations	12,266	9,804	46,340	46,340	46,340	-	0.00%
43019	Software Licensing	26,512	36,967	70,995	70,995	88,484	17,489	24.63%
43110	Communications	54,796	55,191	62,085	62,085	63,927	1,842	2.97%
43140	Postage and Freight	1,292	929	2,000	2,000	1,500	(500)	-25.00%
43210	Transportation/Subsistence	33,233	18,310	44,129	44,129	46,641	2,512	5.69%
43260	Training	5,690	8,469	19,465	19,465	17,915	(1,550)	-7.96%
43310	Advertising	317	408	2,350	2,350	2,350	-	0.00%
43410	Printing	-	-	515	515	515	-	0.00%
43510	Insurance Premium	366,282	322,229	323,351	323,351	326,043	2,692	0.83%
43610	Utilities	143,981	133,375	143,147	143,147	137,707	(5,440)	-3.80%
43720	Equipment Maintenance	27,977	18,114	44,610	44,610	45,730	1,120	2.51%
43750	Vehicles Maintenance	8,425	28,788	48,700	48,700	48,700	-	0.00%
43780	Buildings/Grounds Maintenance	56,258	40,938	59,847	59,847	65,547	5,700	9.52%
43810	Rents and Operating Leases	2,959	6,994	8,780	8,780	9,080	300	3.42%
43920	Dues and Subscriptions	5,326	5,006	8,301	8,301	9,376	1,075	12.95%
43936	USAD Assessment	3,369	-	-	-	-	-	-
	Total: Services	937,885	857,625	1,069,235	1,069,235	1,102,343	33,108	3.10%
Capital Outlay								
48110	Furniture & Furnishings	-	1,992	-	-	-	-	-
48311	Machinery & Equipment	22,237	-	-	-	-	-	-
48520	Storage/Buildings/Containers	-	4,280	-	-	-	-	-
48710	Minor Office Equipment	9,017	7,653	2,000	4,878	2,000	-	0.00%
48720	Minor Office Furniture	5,180	5,934	3,000	3,404	3,000	-	0.00%
48740	Minor Machines & Equipment	6,174	2,423	3,450	12,439	3,450	-	0.00%
48755	Minor Recreation Equipment	4,190	-	-	1,725	-	-	-
48760	Minor Fire Ftg/Rescue Equipment	84,666	166,610	74,688	62,077	74,688	-	0.00%
	Total: Capital Outlay	131,464	188,892	83,138	84,523	83,138	-	0.00%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50264 911 Communications	139,557	146,612	145,204	145,204	153,139	7,935	5.46%
50358 CES Debt Service	369,157	445,088	446,688	446,688	446,938	250	0.06%
50443 CES Capital Projects	250,000	550,000	550,000	550,000	1,250,000	700,000	127.27%
Total: Transfers	758,714	1,141,700	1,141,892	1,141,892	1,850,077	708,185	62.02%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,520)	(1,247)	(1,500)	(1,500)	(1,500)	-	-
61990 Admin Service Fee	-	73	204,011	204,011	204,677	666	0.33%
Total: Interdepartmental Charges	(1,520)	(1,174)	202,511	202,511	203,177	666	0.33%
Department Total	\$ 7,883,488	\$ 8,019,722	\$ 9,506,338	\$ 9,506,338	\$ 10,241,832	\$ 735,494	7.74%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Deputy Chief, Training Officer, Fire Marshal, 3 Captains, 33 Engineers, 2 Fire Technicians, 1 Mechanic, 1 Administrative Assistant.

42250 Uniforms. Increased for replacement of uniform shorts and sweatpants (\$4,000). Also includes shift shirts, pants, boots, and cold weather gear.

42410 Small Tools & Equipment. Decreased of (\$2,000) for purchase of hose rinsers. Increased (\$1,600) for purchase of floor mats.

43011 Contractual Services. Medical director contract (\$113,967), ambulance billing (\$37,000), UL aerial, ladder, pumper test (\$10,000), boat operations class instructor fees (\$7,380), paramedic refresher instructor fees (\$5,500), custodial services-OEM (\$3,500), bunker gear repair (\$2,225), medical director training and lab fees (\$3,868), online services (\$2,328), vehicle towing (\$500), and other miscellaneous small contracts (\$3,570), and added bunker gear rentals (\$1,900), and annual bond audits (\$750).

43019 Software Licensing. CAD Paging Interface (\$1,500), Smartboards software (\$16,000), Management System support software for billing support fire and EMS (\$19,000), Microsoft upgrades (\$2,500), narcotics tracking software changeover to new vendor (\$13,400), retain narcotics tracking software from old vendor during transition (\$14,000), security camera software renewal (\$1,700), personnel scheduling program (\$7,000), Streetwise CAD Software changeover to new vendor (\$6,500), retain Streetwise CAD Software from old vendor during transition (\$5,000), and various smaller software maintenance (\$1,884).

43210 Transportation and Subsistence. Increased for ASFA Fall Conference to Ketchikan for two (\$4,500), and Fire Mechanic School (\$1,500), also decreased AFCA Spring Conference to one attendee (\$1,988),

43260 Training. Course registrations and related training fees for annual Chief conference, EMS and firefighting related training and symposium. Reduced volunteer training scholarships and various training (\$3,475). Also includes course registrations and related training fees for annual Chief conference, EMS and firefighting related training and symposium.

43720 Equipment Maintenance. Copier maintenance (\$3,000), gas monitor calibration/repair (\$1,600), dive cylinder testing (\$1,800), I-Stat testing (\$4,850), lifepak maintenance contract (\$14,000), radio equipment maintenance (\$7,580), SCBA repairs (\$2,000), PowerCot service contract (\$7,500), and smaller maintenance items (\$3,400).

43750 Vehicle Maintenance. To fund chargeback fees for Borough Maintenance charged for fire and ambulance apparatus maintenance to be performed by Borough Maintenance personnel.

43780 Buildings/Grounds Maintenance. The addition of pump/clean drains (\$4,000), and increase to snowplowing at ERC (\$1,700).

43810 Rents and Operating Leases. Booth rentals for public education (\$80), oxygen cylinder rental (\$3,000), portable toilet rental for training site (\$3,400), propane tank rental (\$550), room rentals for training and awards (\$1,150), and tool rental (\$900).

43920 Dues and Subscriptions. Increase due to NFPA Codes Sub Renewal / Membership combined and increased (\$1,075).

48710 Minor Office Equipment. Scheduled replacement computers w/ monitors 2 @ (\$1,000 ea.).

48720 Minor Office Furniture. Couch/recliners (\$2,500), and station bed replacements (\$500).

48740 Minor Machines & Equipment. Gas detection and monitoring equipment (\$3,450) deferred from FY2019.

48760 Minor Firefighting/Rescue Equipment. Firefighting personal protective equipment (\$45,520), SCBA bottles (\$2,000), ice rescue suits (\$1,000), water rescue equipment (\$10,668), wildland fire equipment (\$10,500), and miscellaneous items (\$5,000).

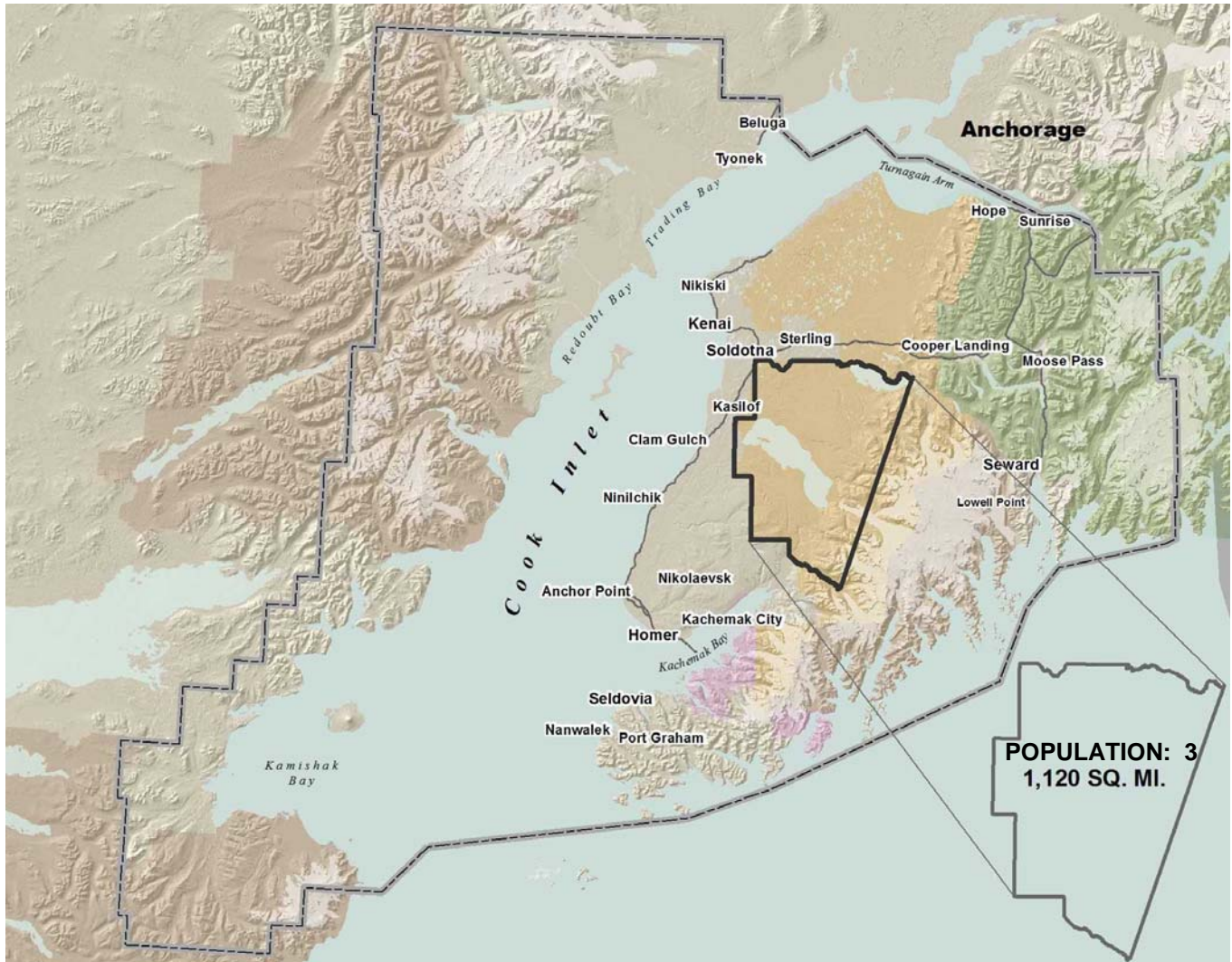
50358 Transfer to Debt Service. Current portion of principal and interest for bonds issued in FY2007 to finance the construction of a new fire station in Kasilof and upgrades to the existing facility at the Funny River Station. In FY2016 bonds issued for new emergency response apparatus. It is anticipated that the remaining \$2.38M in authorized bonds will be issued in FY2021.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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 2020 is 1.00, which is the maximum allowed.



Board Members

Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Chief: Roy Browning

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

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,593	4,859	5,933	5,933	6,442	6,313	6,187	6,311
Personal	900	928	848	848	838	838	838	838
	5,493	5,787	6,781	6,781	7,280	7,151	7,025	7,149
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,687	\$ 4,922	\$ 5,933	\$ 5,933	\$ 6,442	\$ 6,187	\$ 6,063	\$ 6,185
Personal	968	875	831	831	821	821	821	821
Interest	16	24	-	-	-	-	-	-
Flat Tax	658	629	850	850	850	867	884	902
Total Property Taxes	6,329	6,450	7,614	7,614	8,113	7,875	7,768	7,908
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-
Total Revenues	6,329	6,450	7,614	7,614	8,113	7,875	7,768	7,908
Expenditures								
Operating Transfers To:								
Central Emergency Services	6,329	6,450	7,614	7,614	8,113	7,875	7,768	7,908
Total Operating Transfers	6,329	6,450	7,614	7,614	8,113	7,875	7,768	7,908
Total Expenditures and Operating Transfers	6,329	6,450	7,614	7,614	8,113	7,875	7,768	7,908
Net Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	86	86	86	86	86	86	86	86
Ending Fund Balance	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86

**Kenai Peninsula Borough
Budget Detail**

Fund 220

Department 52110 - Central Peninsula EMSA Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50211 Tfr Central Emergency Services	\$ 6,329	\$ 6,450	\$ 7,614	\$ 7,614	\$ 8,113	499	6.55%
Total: Transfers	6,329	6,450	7,614	7,614	8,113	499	6.55%
Department Total	\$ 6,329	\$ 6,450	\$ 7,614	\$ 7,614	\$ 8,113	\$ 499	6.55%

Line-Item Explanation

50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 185-192).

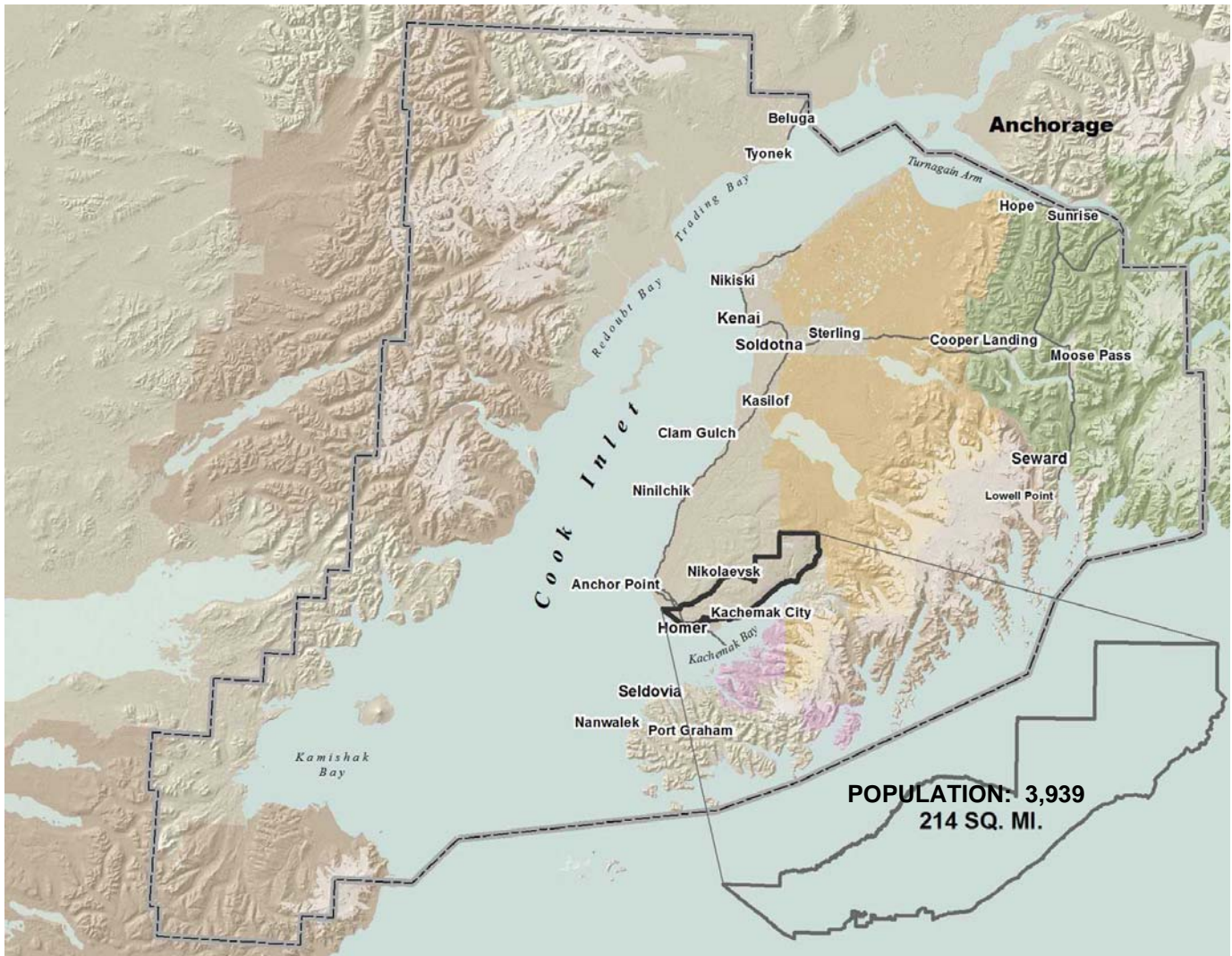
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Kachemak Emergency Service Area

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 5 permanent full-time employees and 38 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

Revenue is raised through property tax. The mill rate is 2.60 mills for fiscal year 2020.

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



Board Members

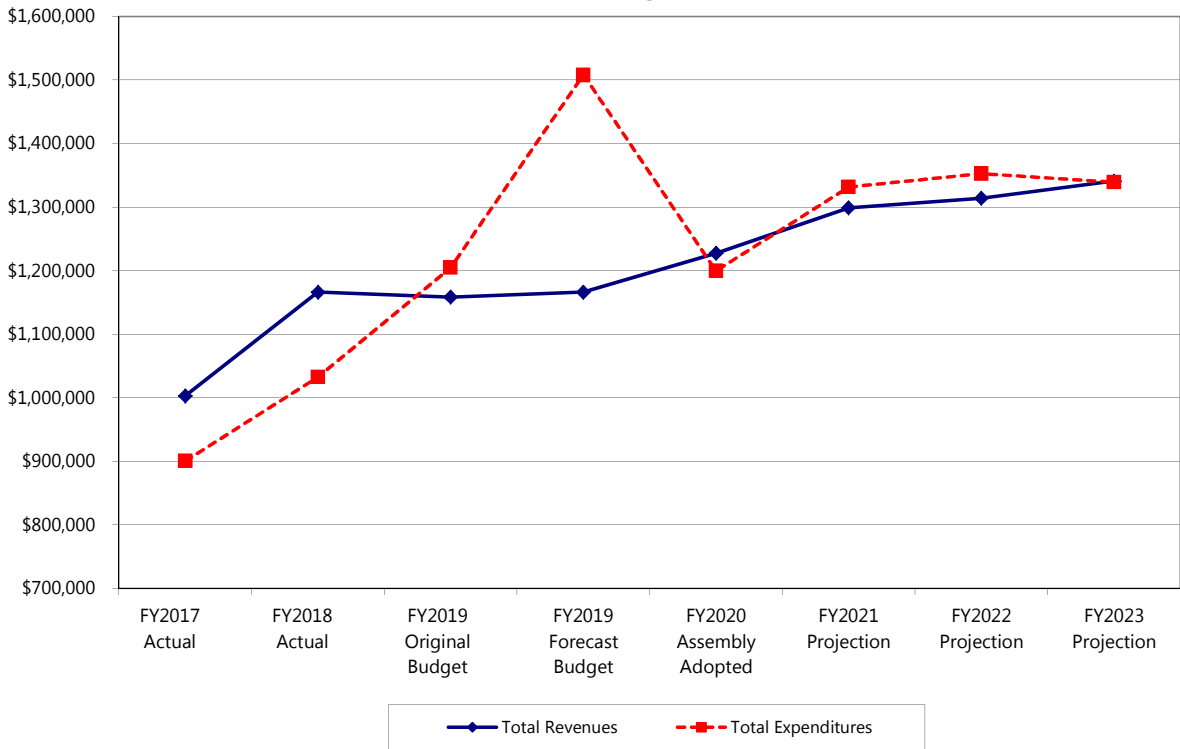
Milli Martin
Dave Bachrach
Christopher Gordon
Donald Cotogno
Matthew Schneyer

Chief: Bob Cicciarella

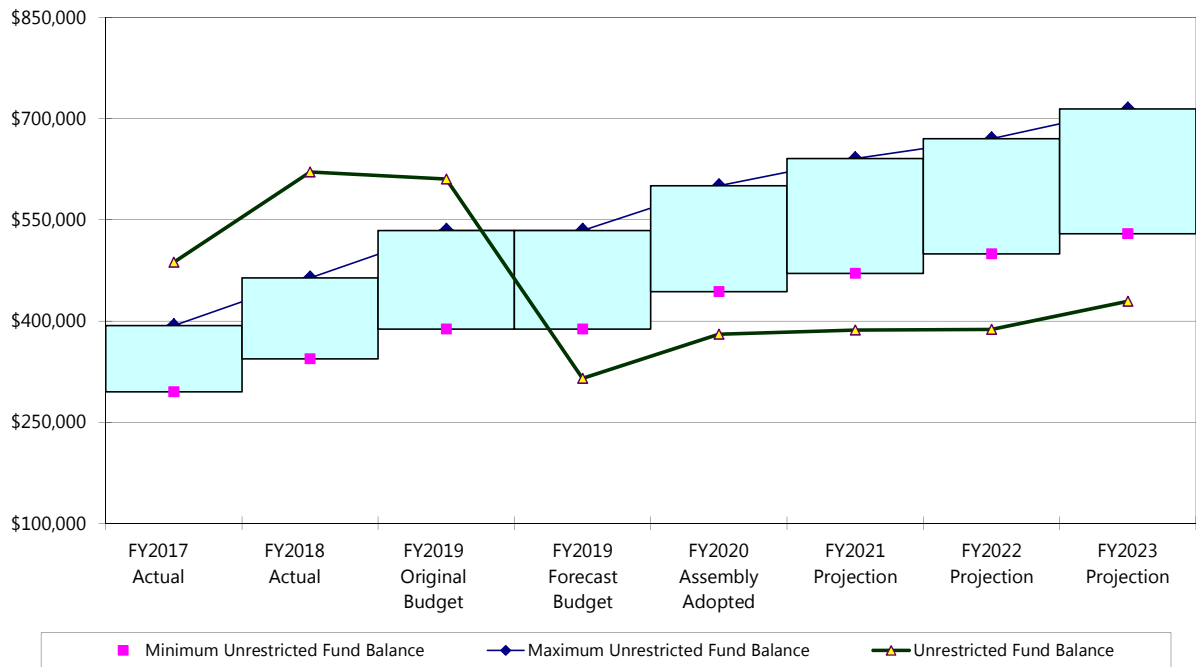
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	351,988	407,002	411,291	411,291	431,738	431,738	436,055	444,776
Personal	6,854	6,312	6,469	6,611	6,518	6,583	6,649	6,715
	<u>358,842</u>	<u>413,314</u>	<u>417,760</u>	<u>417,902</u>	<u>438,256</u>	<u>438,321</u>	<u>442,704</u>	<u>451,491</u>
Mill Rate	2.60	2.60	2.60	2.60	2.60	2.75	2.75	2.75
Revenues:								
Property Taxes								
Real	\$ 907,420	\$ 1,055,463	\$ 1,069,357	\$ 1,069,357	\$ 1,122,519	\$ 1,187,280	\$ 1,199,151	\$ 1,223,134
Personal	15,601	16,590	16,483	16,845	16,608	17,741	17,919	18,097
Interest	2,977	3,405	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	4,688	5,432	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	28,323	28,983	28,324	28,324	28,653	29,226	29,811	30,407
Total Property Taxes	<u>959,009</u>	<u>1,109,873</u>	<u>1,119,339</u>	<u>1,119,701</u>	<u>1,172,955</u>	<u>1,239,526</u>	<u>1,252,266</u>	<u>1,277,130</u>
Federal Revenue	-	7,226	-	7,461	-	-	-	-
State Revenue	10,408	9,617	-	-	-	-	-	-
Interest Earnings	1,213	3,884	8,928	8,928	14,177	17,127	17,401	17,436
Other Revenue	32,424	35,570	30,000	30,000	40,000	42,000	44,100	46,305
Total Revenues	<u>1,003,054</u>	<u>1,166,170</u>	<u>1,158,267</u>	<u>1,166,090</u>	<u>1,227,132</u>	<u>1,298,653</u>	<u>1,313,767</u>	<u>1,340,871</u>
Expenditures:								
Personnel	433,412	525,122	652,063	647,063	658,432	671,601	685,033	698,734
Supplies	71,576	68,971	90,000	90,990	84,000	85,680	87,394	89,142
Services	192,089	181,184	182,443	181,453	192,132	195,975	199,895	203,893
Capital Outlay	93,690	95,795	75,000	83,207	128,070	129,351	130,645	131,951
Interdepartmental Charges	-	79	23,348	23,430	25,541	27,065	27,574	28,093
Total Expenditures	<u>790,767</u>	<u>871,151</u>	<u>1,022,854</u>	<u>1,026,143</u>	<u>1,088,175</u>	<u>1,109,672</u>	<u>1,130,541</u>	<u>1,151,813</u>
Operating Transfers To:								
Special Revenue Fund	15,737	17,175	16,530	16,530	11,497	11,727	12,020	12,381
Capital Projects Fund	50,000	100,000	-	300,000	100,000	210,000	210,000	175,000
Debt Service Fund	44,014	44,014	165,387	165,387	-	-	-	-
Total Operating Transfers	<u>109,751</u>	<u>161,189</u>	<u>181,917</u>	<u>481,917</u>	<u>111,497</u>	<u>221,727</u>	<u>222,020</u>	<u>187,381</u>
Total Expenditures and Operating Transfers	<u>900,518</u>	<u>1,032,340</u>	<u>1,204,771</u>	<u>1,508,060</u>	<u>1,199,672</u>	<u>1,331,399</u>	<u>1,352,561</u>	<u>1,339,194</u>
Net Results From Operations	102,536	133,830	(46,504)	(341,970)	27,460	(32,746)	(38,794)	1,677
Projected Lapse	-	-	35,800	35,915	38,086	38,839	39,569	40,313
Change in Fund Balance	102,536	133,830	(10,704)	(306,055)	65,546	6,093	775	41,990
Beginning Fund Balance	384,739	487,275	621,105	621,105	315,050	380,596	386,689	387,464
Ending Fund Balance	<u>\$ 487,275</u>	<u>\$ 621,105</u>	<u>\$ 610,401</u>	<u>\$ 315,050</u>	<u>\$ 380,596</u>	<u>\$ 386,689</u>	<u>\$ 387,464</u>	<u>\$ 429,454</u>

Kachemak Emergency Service Area Revenues and Expenditures



Kachemak Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 212

Kachemak Emergency Service Area

Dept 51810

Mission

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

Program Description

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

Major Long Term Issues and Concerns:

- With multiple projects and increased call volume, funding is still an issue.
- Recruitment and retention of volunteers.
- Replacement for the 4,000 gallon tanker that is leaking is now an emergency.

FY2019 Accomplishments:

Administration

- Hired our first full-time Firefighter Technician.
- Efficiently and effectively responded to an increased call volume of 23% with less volunteers through strategic planning and positioning.
- Responded to 53% fire calls compared to the national average of 27%. Fire calls typically require more personnel on an event compared to EMS calls.
- Created Cooperative Agreement for Public Information with KBBi during emergency events.

FY2020 New Initiatives:

- Continue to recruit volunteers.
- Request/obtain funding for a 4,000 gallon tanker.
- Hold an EMT Bridge class.

Performance Measures

Priority/Goal: Fire and Emergency Medical Services

Goal: Timely response, professionalism, courtesy, knowledge displayed to emergency incidents in all areas

- Objective:**
1. Provide fire and emergency medical response on scene within 8 minutes of page for all areas.
 2. Continue to deliver professional services while leaving a positive impression and outcome to the customer
 3. Build on Strengths and ratify areas of deficiency.

Measures:

Average Response Times by Station	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Diamond Ridge	8	10	9	9	9
Fritz Creek/McNeil Canyon	8	7	7	7	7
Voznesenka / Razdolna	8	11	11	11	11

Call Volume Vs. Responder Average	CY2017 Actual		CY2018 Actual		CY2019 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – fire calls	22	15	22	15	25	10
Diamond Ridge – EMS calls	70	5	70	5	70	5
Fritz Creek/McNeil Canyon - fire calls	32	14	32	14	35	10
Fritz Creek/McNeil Canyon – EMS calls	68	5	68	5	75	5
Anchor Point -Automatic Aid– fire calls	9	6	9	6	8	6
Anchor Point -Mutual Aid– fire calls	3	6	3	6	6	8
Anchor Point -Mutual Aid– EMS calls	0	0	0	0	1	4
City of Homer -Automatic Aid - Fire calls	6	8	6	8	5	10
City of Homer -Mutual Aid - Fire calls	6	10	6	10	8	18
City of Homer – Mutual aid – EMS calls	2	4	2	4	2	5

Department Function

Fund 212

Kachemak Emergency Service Area - Continued

Dept 51810

Measures:

Kachemak Emergency Service Area Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history (FTE)	4.0	4.0	5.0	5.0
Volunteer firefighters	35	45	43	38

Priority/Goal: Increase service level for emergency medical response.

Goal: Establish program service area-wide for advance life support care in line with other advanced service areas within the Borough.

- Objective:**
1. Train responders to master new standing orders and increased medical procedures.
 2. Upgrade medical equipment and supplies to support standing orders.
 3. Complete expanded scope training enabling EMT's to perform new medical procedures and use new medications.
 4. Implement physician based trainings and training for each advanced EMT Level in order to maintain advanced level responders.

Measures:

	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Physician Based Training	15	9	3	6	16
EMT II Training	10	12	12	12	12
EMT III Training	10	12	12	12	12
ACLS Training	10	11	11	11	12
PALS Class	2	2	2	2	2

Priority/Goal: Increase service level for fire and rescue response

Goal: Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.

- Objective:**
1. Improve fire officer staff and capabilities.
 2. Increase engineer staffing through training.
 3. Establish and train specialized crews.
 4. Acquire equipment to support fire, EMS, and search & rescue operations.

Measures:

	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Firefighter II/Officer Training	12	13	13	13	12
Engineer Training	10	6	6	6	6
Truck Company Operations Training	10	10	10	10	6
Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation	8	10	10	10	12
Wildland Fire Training	6	5	5	5	5

Commentary

KESA continues to provide leading edge service through implementing the latest in EMS and firefighting technology and best practices. The training and execution for Tele-medicine, on-scene blood analysis and respiratory therapy continues to save lives and reverse deteriorating conditions in numerous patients. Best practice and innovative systems have also paid off in firefighting practices. Houses that otherwise would have been a total lost in past years are being saved to the point where home owners can salvage valued possessions. Property owners are getting a significant savings on their insurance premiums with the drop in ISO ratings. The issue going forward is the ability to continue to provide this high level of service with the resources available, both human and financial. This continues to be the standard year to year.

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 200,246	\$ 280,212	\$ 348,420	\$ 348,420	\$ 351,605	\$ 3,185	0.91%
40120 Temporary Wages	46,457	15,964	19,950	24,950	24,950	5,000	25.06%
40130 Overtime Wages	-	-	11,120	1,120	1,131	(9,989)	-89.83%
40210 FICA	20,281	24,368	32,045	32,045	32,706	661	2.06%
40221 PERS	61,169	74,061	78,481	78,481	79,210	729	0.93%
40321 Health Insurance	76,856	93,814	118,560	118,560	125,000	6,440	5.43%
40322 Life Insurance	386	476	859	859	870	11	1.28%
40410 Leave	27,726	35,939	42,196	42,196	42,528	332	0.79%
40511 Other Benefits	291	288	432	432	432	-	0.00%
Total: Personnel	433,412	525,122	652,063	647,063	658,432	6,369	0.98%
Supplies							
42210 Operating Supplies	9,287	9,852	14,000	14,000	15,000	1,000	7.14%
42220 Fire/Medical/Rescue Supplies	25,538	13,793	20,000	20,000	15,000	(5,000)	-25.00%
42230 Fuel, Oils and Lubricants	14,564	18,442	18,000	18,000	20,000	2,000	11.11%
42250 Uniforms	5,099	4,752	5,000	5,000	6,000	1,000	20.00%
42263 Training Supplies	2,307	1,706	3,000	3,990	2,000	(1,000)	-33.33%
42310 Repair & Maintenance Supplies	1,518	1,608	5,000	5,000	5,000	-	0.00%
42360 Motor Vehicle Repair Supplies	9,270	15,045	19,000	19,000	15,000	(4,000)	-21.05%
42410 Small Tools & Equipment	3,993	3,773	6,000	6,000	6,000	-	0.00%
Total: Supplies	71,576	68,971	90,000	90,990	84,000	(6,000)	-6.67%
Services							
43011 Contractual Services	28,126	35,378	40,000	39,786	46,375	6,375	15.94%
43014 Physical Examinations	2,236	2,568	8,000	8,000	8,000	-	0.00%
43019 Software Licensing	813	540	840	840	2,340	1,500	178.57%
43110 Communications	11,687	13,264	15,000	15,000	15,000	-	0.00%
43140 Postage and Freight	632	654	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	10,438	9,784	11,000	11,000	10,000	(1,000)	-9.09%
43260 Training	2,504	2,112	3,000	2,010	4,700	1,700	56.67%
43410 Printing	270	-	500	500	500	-	0.00%
43510 Insurance Premium	76,731	54,755	54,816	54,816	56,092	1,276	2.33%
43610 Utilities	47,451	47,964	30,000	30,000	30,000	-	0.00%
43720 Equipment Maintenance	4,604	4,189	6,000	6,000	6,000	-	0.00%
43750 Vehicle Maintenance	194	470	1,500	1,500	1,500	-	0.00%
43780 Building & Grounds Maint	525	3,550	5,000	5,000	5,000	-	0.00%
43810 Rents and Operating Leases	2,112	2,145	2,068	2,282	2,068	-	0.00%
43920 Dues and Subscriptions	3,766	3,811	3,219	3,219	3,057	(162)	-5.03%
Total: Services	192,089	181,184	182,443	181,453	192,132	9,689	5.31%
Capital Outlay							
48514 Firefighting/Rescue Equipment	-	21,415	-	22,771	10,000	10,000	-
48515 Medical Equipment	-	-	5,000	3,471	67,000	62,000	1240.00%
48520 Storage/Buildings/Containers	4,040	-	-	-	-	-	-
48710 Minor Office Equipment	38,184	21,767	20,000	20,000	20,000	-	0.00%
48720 Minor Office Furniture	-	-	10,000	11,000	-	(10,000)	-100.00%
48750 Minor Medical Equipment	4,584	2,381	-	-	-	-	-
48760 Minor Fire Ftg/Rescue Equipment	46,882	50,232	40,000	25,965	31,070	(8,930)	-22.33%
Total: Capital Outlay	93,690	95,795	75,000	83,207	128,070	53,070	70.76%
Transfers							
50264 911 Communications	15,737	17,175	16,530	16,530	11,497	(5,033)	-30.45%
50446 KES Debt - Fire Apparatus	44,014	44,014	165,387	165,387	-	(165,387)	-100.00%
50446 KES Capital Projects	50,000	100,000	-	300,000	100,000	100,000	-
Total: Transfers	109,751	161,189	181,917	481,917	111,497	(70,420)	-14.61%

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2019 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(1,600)	(1,600)	(1,000)	600	-
61990 Administrative Service Fee	-	79	24,948	25,030	26,541	1,593	6.39%
Total: Interdepartmental Charges	-	79	23,348	23,430	25,541	2,193	9.36%
Department Total	\$ 900,518	\$ 1,032,340	\$ 1,204,771	\$ 1,508,060	\$ 1,199,672	\$ (5,099)	-0.42%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Deputy Chief, Administrative Assistant, Mechanic, and Firefighter Technician.

40120 Temporary Wages. Increase due to change in stipend rate. For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing.

42210 Operating Supplies. Increased due to run rate with the addition of Firefighter Technician position.

42220 Fire/Medical/Rescue Supplies. Decreased due to efficiencies in pharmaceuticals and other supplies. Medical supplies, firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies.

42230 Fuel, Oils and Lubricants. Cost of fuel for apparatus. Increased due to additional fire responses and run rates.

42250 Uniforms. Increased due to the addition of the Firefighter Technician position.

42263 Training Supplies. Decreased due to Firefighter 1 class being held in FY2019 and not in FY2020.

42360 Motor Vehicle Repair Supplies. Decreased due to the condition of the fleet. Maintenance and repairs to fleet.

43011 Contractual Services. South Peninsula communications site installation-new (\$5,000), eDispatches management system (new) which replaces I am Responding system (\$1,375), medical director contract-increased 5% (\$16,137), laboratory director with CLIA (clinical laboratory improvement amendment) license (\$2,000), inventory and maintenance tracking system (\$6,000), Image Trend support (\$1,220), ambulance billing service (\$2,000), radio services (\$4,000), Phillips MRX service (\$935), turnout gear repairs (\$1,000), ISTAT maintenance (\$2,000), ladder testing (\$3,120), fire extinguisher service (\$650), and misc. small contracts (\$938).

43014 Physical Examinations Exams for volunteers which are conducted on a two-year cycle.

43019 Software Licensing. Increased for the MDT software.

43110 Communications: TLS pipe going to both stations, cellular data lines for the heart monitor to transmit tele-medicine to the hospital, and cellular data lines for the MDT's.

43210 Transportation/Subsistence. Attendance at conferences including Alaska EMS Symposium, Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteer meals.

43260 Training. Increase related to new training courses - JEMS, EPC, ACLS, Stop the Bleed training. Fees for various conferences including Alaska Firefighters conference, Alaska Fire Chiefs summit, Alaska EMS symposium, and misc. recertifications and training.

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

43810 Rents and Operating Leases. Repeater site rental (\$1,200), propane tank lease (\$123), O2 cylinder rental (\$425), and postage meter rental (\$320).

48514 Firefighter/Rescue Equipment. Increased to purchase a E-draulic tool 1 spreader (\$10,000).

48515 Medical Equipment. Increased to replace two obsolete defibrillator/monitors (\$33,500 each).

48710 Minor Office Equipment. Base radio for Station 2 purchase which was deferred again in FY2019 due to other priorities (\$5,000), continuing purchase of APX 1000's to complete phase out obsolete ICOM's (\$10,000), and a one-time purchase of iPads also deferred due to strategy change from Streetwise to New World CAD Software for MDT's (\$5,000).

48720 Minor Office Furniture. Decreased after one-time purchase of training furniture in FY2019.

48760 Minor Fire Fighting Equipment. 10 sets of turnout gear replacement not purchased in FY19 due to lower recruitment(\$23,070), and nozzles, adapters, tools and misc. equipment (\$8,000).

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

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund capital projects.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

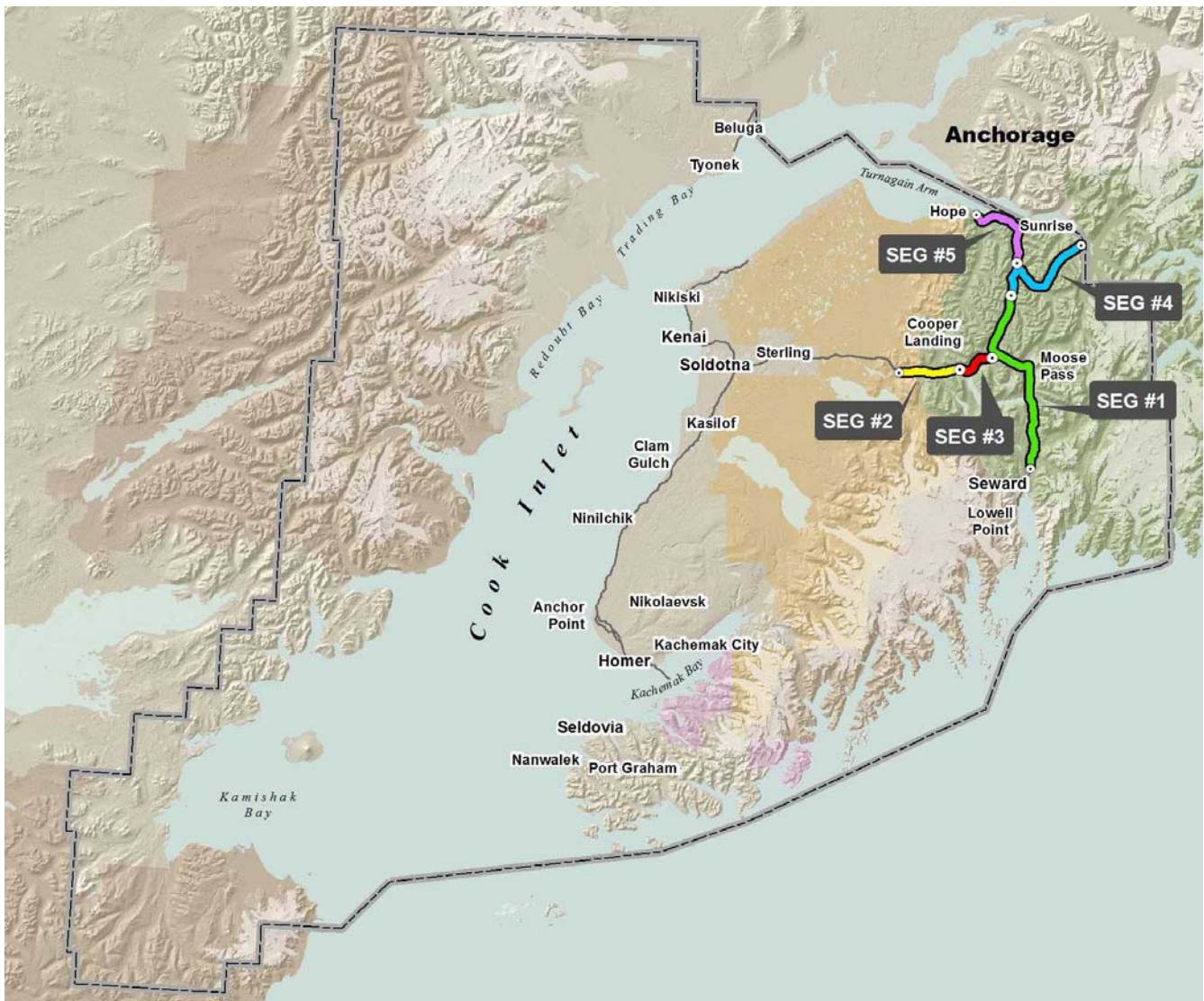
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Eastern Peninsula Highway Emergency Service Area

This service area was created on May 16, 2017, to provide fire protection and emergency services along the heavily traveled highways that serves as the sole road connections between various communities of the Kenai Peninsula and Turnagain Pass. The department is staffed by .50 contracted FTEs. Five Borough residents are appointed by the Mayor and confirmed by the Assembly to serve on its board.

The response area covered by the service area is between milepost 8.5 and 75 along the Seward Highway and between mile post 37 and 59 along the Sterling Highway and between milepost 0 and 13 along the Hope Highway near the communities of Hope, Cooper Landing, Moose Pass, and Seward. Emergency services will be contracted with community volunteer groups in the area.

The major source of revenue is a transfer from the General Fund utilizing the federal Payment in Lieu of Taxes (PILT) funds.



Board Members

Curt Jacobson
Jim Hunt
Sean Carrington
Riley Shurtleff
Michelle Stewart

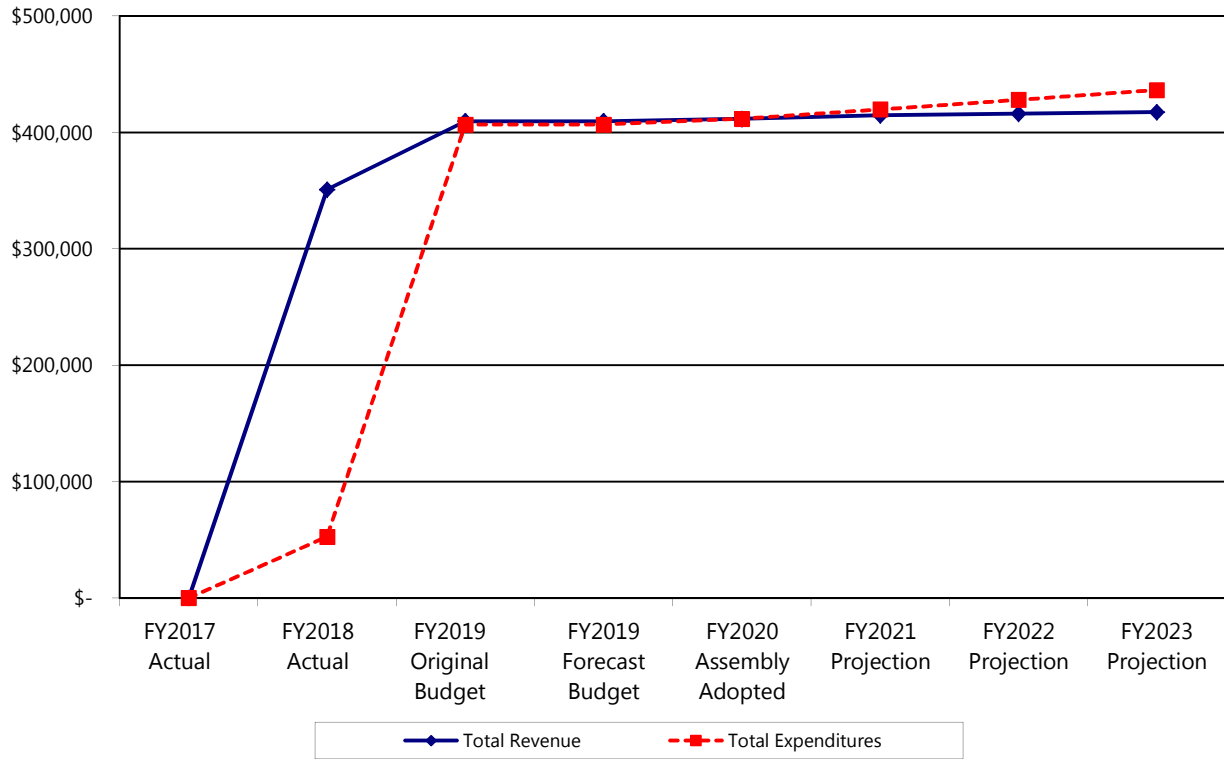
EPHESA DISPATCH RESPONSE AREAS

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

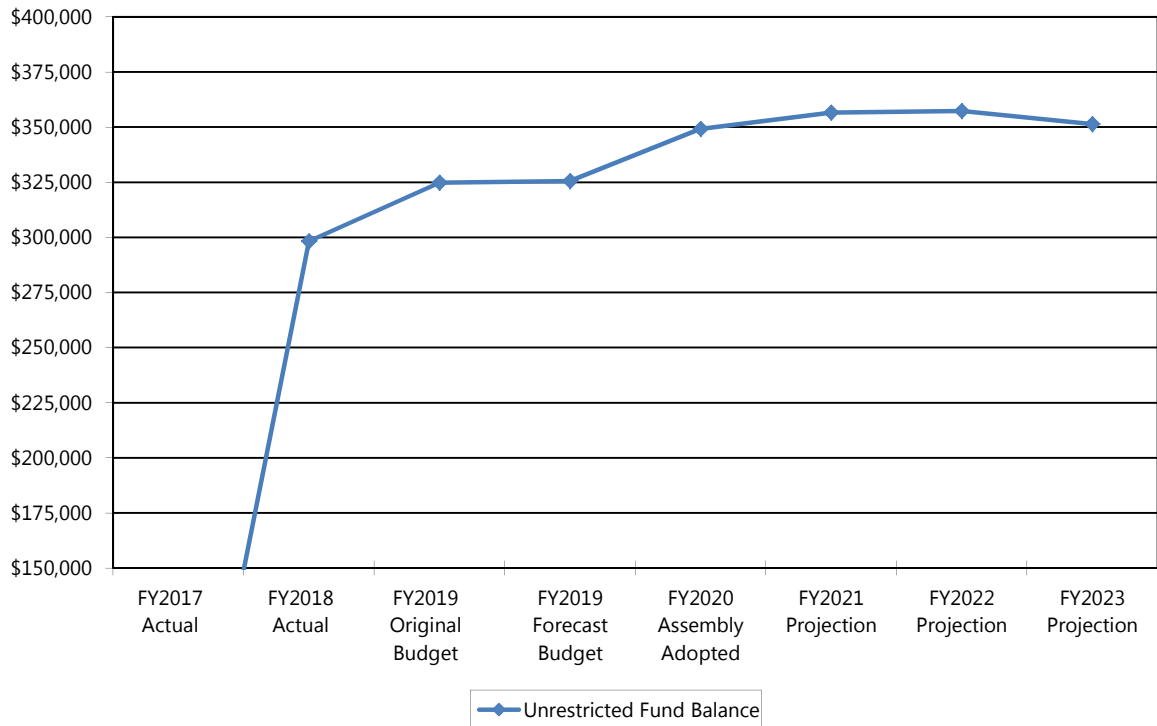
Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenue	-	68	-	-	-	-	-	-
Interest Earnings	-	907	2,844	2,844	4,883	6,548	8,023	9,380
Other Revenue	-	-	56,800	56,800	56,800	58,125	58,125	58,125
Total Revenues	-	975	59,644	59,644	61,683	64,673	66,148	67,505
Operating Transfers From:								
General Fund	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Total Operating Transfers	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Total Revenues and Operating Transfers	-	350,975	409,644	409,644	411,683	414,673	416,148	417,505
Expenditures:								
Personnel	-	2,499	-	-	-	-	-	-
Supplies	-	-	4,354	4,354	4,310	4,396	4,484	4,574
Services	-	50,200	402,446	402,446	378,776	386,352	394,079	401,961
Capital Outlay	-	-	-	-	23,597	23,833	24,071	24,312
Total Expenditures	-	52,699	406,800	406,800	406,683	414,581	422,634	430,847
Operating Transfers To:								
Special Revenue Fund	-	-	-	-	5,000	5,200	5,408	5,624
Total Operating Transfers	-	-	-	-	5,000	5,200	5,408	5,624
Total Expenditures and Operating Transfers	-	52,699	406,800	406,800	411,683	419,781	428,042	436,471
Net Results From Operations	-	298,276	2,844	2,844	-	(5,108)	(11,894)	(18,966)
Projected Lapse	-	-	23,699	24,408	23,699	12,437	12,679	12,925
Change in Fund Balance	-	298,276	26,543	27,252	23,699	7,329	785	(6,041)
Beginning Fund Balance	-	-	298,276	298,276	325,528	349,227	356,556	357,341
Ending Fund Balance	\$ -	\$ 298,276	\$ 324,819	\$ 325,528	\$ 349,227	\$ 356,556	\$ 357,341	\$ 351,300

Eastern Peninsula Highway Emergency Service Area Revenue and Expenditures



Eastern Peninsula Highway Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area

Dept 51710

Mission

The mission of the Eastern Peninsula Highway Emergency Service Area is to provide consistent and coordinated response to incidents requiring fire and emergency medical services along heavily traveled highway corridor.

Program Description

- The Eastern Peninsula Highway Emergency Service Area provides fire protection and emergency medical services within the highway corridor between mileposts 8.5 - 75 Seward Highway, mile 0 – 13 Hope Highway, and mile 37- 58 of the Sterling Highway, consisting of 101.5 highway miles.
- The Service Area has .50 contracted FTE employees, and 5 appointed board members.

Major Long Term Issues and Concerns:

- Securing consistent, coordinated resources that can provide reliable responses to all emergencies along the highway corridor.
- Improving standardization, recruitment support and training opportunities.
- Managing available funding to best incentivize.

FY 2019 Accomplishments:

- Restructured the Service Area’s 5 contract segments.
- Assigned primary, secondary, & tertiary agency response in the restructured segment areas.
- Signed mutual aid agreement between Municipality of Anchorage and the Kenai Peninsula Borough.
- Prepared FY2019 contracts & extensions with 3 of the 5 agencies signed.

FY2020 New Initiatives:

- Provide 100% response coverage for all segments through contracts with local agencies.
- Improve radio communication in service area.
- Standardize dispatch notification to contracted agencies.
- Improve extrication capabilities throughout the service area.
- Evaluate second phase contracts based on performance and gap analysis.
- Develop metrics and an evaluation matrix to document effectiveness of the Service Area and contracted agencies.

Performance Measures

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Contracted FTEs	N/A	N/A	.50	.50

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

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

Measures: Percent covered per segment in fiscal year

		FY2019 Response Coverage		
Segments	Benchmark	First Response	Fire Rescue	Ambulance transport
8.5 to 50 Seward Hwy	100%	100%	100%	100%
51 to 75 Seward Hwy	100%	100%	100%	100%
37 to 45 Sterling Hwy	100%	100%	100%	100%
46 to 58 Sterling Hwy	100%	100%	100%	100%
0 to 13 Hope Hwy	100%	0%	0%	0%

Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area

Dept 51710

Priority/Goal: Public Safety: Consistent Emergency Medical/Fire/Rescue Extrication on the Highway Corridor

Goal: Improve the Primary Dispatch response for Medical/Fire/Rescue

Measures: Level of Service call volume for each Segment

FY2019 to Current date	Segment 1- green 8.5 to 50 Seward Hwy	Segment 2 - yellow 46 to 58 Sterling Hwy	Segment 3 - red 37 to 45 Sterling Hwy	Segment 4 - blue 51 to 75 Seward Hwy	Segment 5- purple 0 to 13 Hope Hwy
EPHESA – MVC	7	4	1	14	0
EPHESA – Fire calls only	3	0	2	0	0
EPHESA – EMS calls only	1	3	1	0	1

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

- Objective:**
1. Increasing the number of available responders
 2. Improve the level of Primary Dispatch Response for Medical/Fire/Rescue Extrication
 3. Improve Response times
 4. Improve communications

Measures: Percent of Primary Secondary Tertiary Response in each segment for each Level of Service

Primary Dispatch	Segment 1- green 8.5 to 50 Seward Hwy	Segment 2 - yellow 46 to 58 Sterling Hwy	Segment 3 - red 37 to 45 Sterling Hwy	Segment 4 - blue 51 to 75 Seward Hwy	Segment 5- purple 0 to 13 Hope Hwy
1 st Responder	82%	57%	75%	7%	0%
Ground Transport	100%	86%	67%	100%	0%
Fire / Rescue Extrication	66%	33%	75%	100%	0%

Secondary Dispatch	Segment 1- green 8.5 to 50 Seward Hwy	Segment 2 - yellow 46 to 58 Sterling Hwy	Segment 3 - red 37 to 45 Sterling Hwy	Segment 4 - blue 51 to 75 Seward Hwy	Segment 5- purple 0 to 13 Hope Hwy
1 st Responder	18%	43%	25%	93%	0%
Ground Transport	0%	14%	33%	0%	0%
Fire / Rescue Extrication	34%	67%	25%	0%	0%

Tertiary Dispatch	Segment 1- green 8.5 to 50 Seward Hwy	Segment 2 - yellow 46 to 58 Sterling Hwy	Segment 3 - red 37 to 45 Sterling Hwy	Segment 4 - blue 51 to 75 Seward Hwy	Segment 5- purple 0 to 13 Hope Hwy
1 st Responder	0%	0%	0%	0%	0%
Ground Transport	0%	0%	0%	0%	0%
Fire / Rescue Extrication	0%	0%	0%	0%	0%

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 1,543	\$ -	\$ -	\$ -	-	-
40210 FICA	-	112	-	-	-	-	-
40221 PERS	-	401	-	-	-	-	-
40321 Health Insurance	-	438	-	-	-	-	-
40322 Life Insurance	-	3	-	-	-	-	-
40511 Other Benefits	-	2	-	-	-	-	-
Total: Personnel	-	2,499	-	-	-	-	-
Supplies							
42210 Operating Supplies	-	-	1,854	1,824	1,395	(459)	-25.16%
42250 Uniforms	-	-	-	30	20	20	-
42263 Training Supplies	-	-	2,000	2,000	1,895	(105)	-5.25%
42310 Repair & Maintenance Supplies	-	-	-	-	500	500	-
42410 Small Tools & Equipment	-	-	500	500	500	-	0.00%
Total: Supplies	-	-	4,354	4,354	4,310	(44)	-1.01%
Services							
43011 Contractual Services	-	50,000	391,802	391,067	367,950	(23,852)	-6.10%
43019 Software Licensing	-	-	-	60	15	15	-
43110 Communications	-	-	2,544	2,544	1,729	(815)	-32.04%
43140 Postage and Freight	-	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	-	-	3,800	3,800	4,804	1,004	26.42%
43310 Advertising	-	-	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	-	-	800	800	334	(466)	-58.25%
43610 Utilities	-	-	1,800	1,800	1,800	-	0.00%
43720 Equipment Maintenance	-	-	-	175	250	250	-
43780 Buildings/Grounds Maintenance	-	-	-	500	194	194	-
43810 Rents & Operating Leases	-	200	200	200	200	-	0.00%
Total: Services	-	50,200	402,446	402,446	378,776	(23,670)	-5.88%
Capital Outlay							
48120 Office Machines	-	-	-	-	10,715	10,715	100.00%
48514 Fire Fighting/Rescue Equipment	-	-	-	-	9,428	9,428	100.00%
48710 Minor Office Equipment	-	-	-	-	535	535	100.00%
48760 Minor Fire Fighting Equipment	-	-	-	-	2,919	2,919	100.00%
Total: Capital Outlay	-	-	-	-	23,597	20,678	100.00%
Transfers							
50264 911 Communications	-	-	-	-	5,000	5,000	100.00%
Total: Transfers	-	-	-	-	5,000	5,000	100.00%
Department Total	\$ -	\$ 52,699	\$ 406,800	\$ 406,800	\$ 411,683	\$ 1,964	0.48%

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

42263 Training Supplies. To assist with minimum training requirements. ETT books (\$180), EMT I books (\$834), FF Essential books (\$456), and Emergency vehicle operator kits (\$425).

42310 Repair/Maintenance Supplies Shared expenses with BCFSa for annual supplies for boiler maintenance & landscaping.

43011 Contractual Services. Agency strengthening contracts (\$75,000), Agency performance stipends (\$143,487), contracted personnel (\$60,129), physician sponsor contract (\$10,000), ambulance billing (\$2,100), Medicare validation (\$2,500), standardize dispatch-voice notification program-eDispatch (\$2,796), shared expenses with BCFSa for fire alarm monitoring (\$84), pass-thru ambulance billing (\$56,800), and instructor provided training for extrication course (\$3,550), ETT course (\$1,500), EMT 1 course (\$2,400), and misc small contracts (\$7,604).

43019 Software Licensing Shared expenses with BCFSa for surveillance software license (\$15).

43110 Communications Shared expenses with BCFSa for TLS Internet (\$1,292) and land lines phone services (\$437).

43210 Transportation/Subsistence. Mileage reimbursement for personnel for board, budget, & quarterly reviews (\$1,990), mileage reimbursement for Chief of Emergency Services for board, budget, & quarterly reviews (\$2,314), and quarterly run review with sponsoring physician (\$500).

43510 Insurance Premiums. Coverage for workman's comp., property, liability, and other insurance.

43610 Public Utilities Shared expenses with BCFSa for electric, trash service, and heating fuel.

43720 Equipment Maintenance Shared expenses with BCFSa Konica Minolta (\$250).

43780 Building/Ground Maintenance Shared expenses with BCFSa for facility snow removal & sanding (\$187), and annual building fire extinguisher inspections (\$7).

43810 Rents and Operating Leases. Fee to use the Cooper Landing Hall for meetings.

48120 Office Equipment. Purchase and install a communications base station at Moose Pass Fire Station 2 to improve radio coverage in the slide mountain area (\$10,715).

48514 Fire Fighting/Rescue Equipment. Purchase 1 eDraulic 2.0 combi extrication tool for use by Cooper Landing Emergency Services (\$9,428).

48710 Minor Machines & Equipment Shared expenses with BCFSa for replacing copier (\$535).

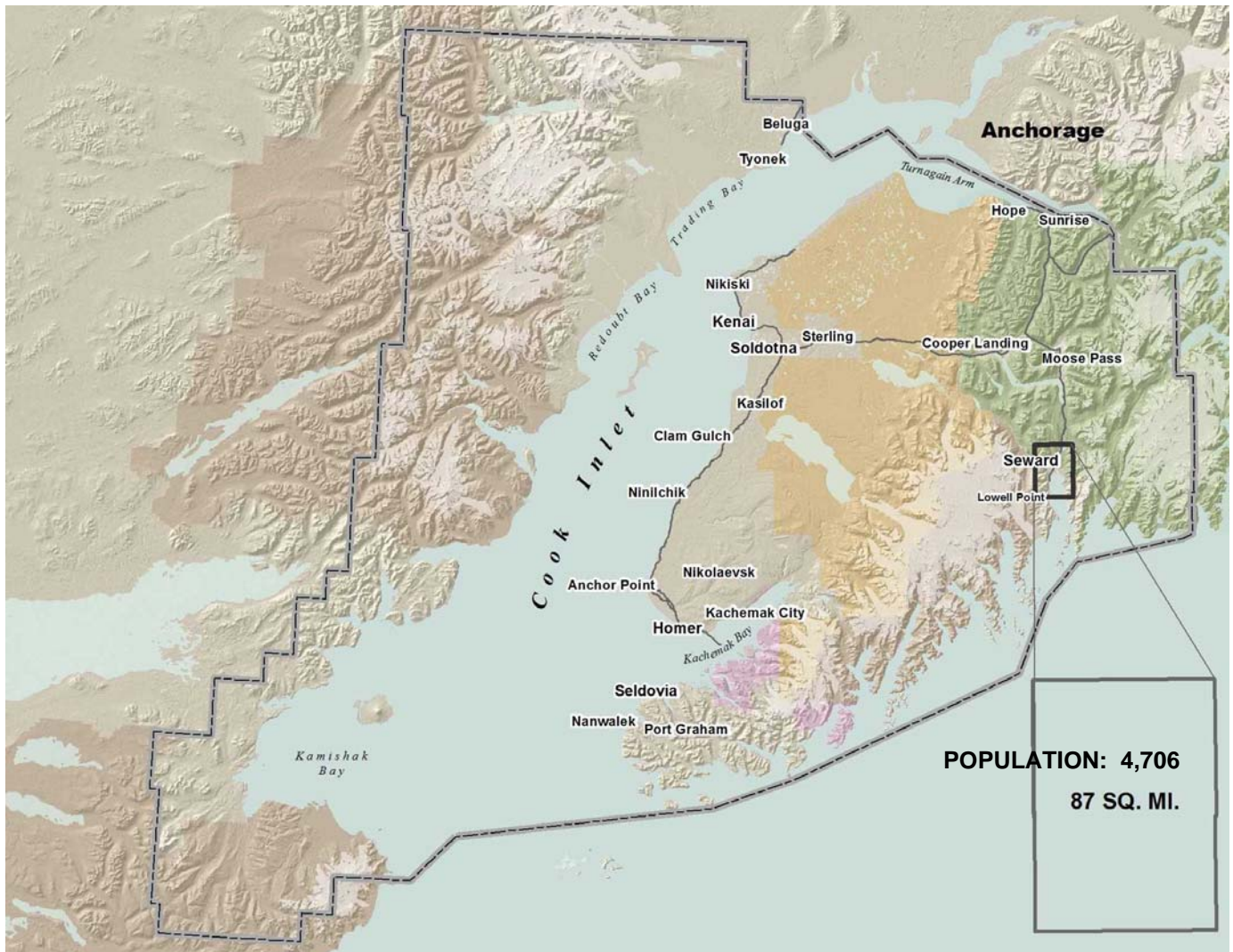
48760 Minor Fire Fighting/Rescue Equipment. Rescue 42 vehicle stabilizing kit to improve extrication capabilities throughout the service area for use by Cooper Landing Emergency Services (\$2,919).

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Seward-Bear Creek Flood Service Area

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms. The department is staffed by 1.5 permanent employees.

Revenue is raised through property tax. The mill rate is .75 mills for fiscal year 2020.



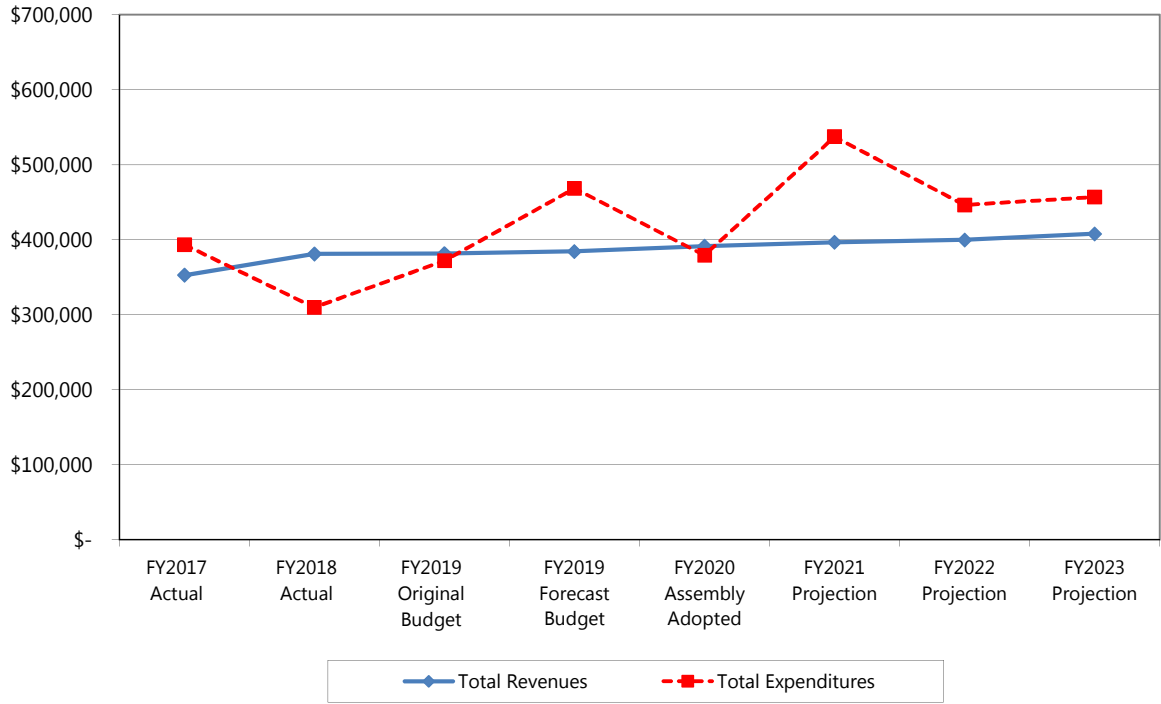
Board Members

Randy Stauffer
Robert (Bob) Reisner
Jessica Gal
Dwayne Atwood
Steven Taylor
Orson Smith
Mark Ganser

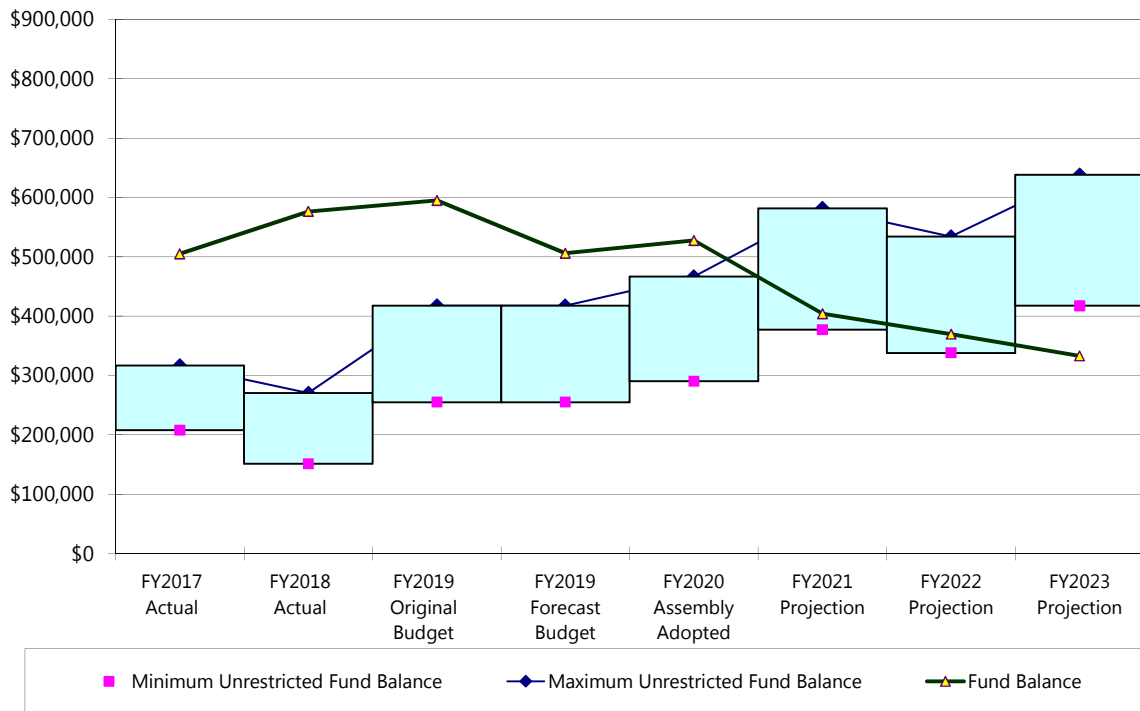
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	387,109	418,487	436,279	436,279	457,359	457,359	461,933	471,172
Personal	23,821	22,742	20,293	24,285	20,435	20,639	20,845	21,053
Oil & Gas (AS 43.56)	9,158	16,173	15,946	15,946	7,014	6,804	6,600	6,600
	<u>420,088</u>	<u>457,402</u>	<u>472,518</u>	<u>476,510</u>	<u>484,808</u>	<u>484,802</u>	<u>489,378</u>	<u>498,825</u>
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 291,450	\$ 313,199	\$ 327,209	\$ 327,209	\$ 343,019	\$ 343,019	\$ 346,450	\$ 353,379
Personal	18,540	17,165	14,915	17,849	15,020	15,170	15,321	15,474
Oil & Gas (AS 43.56)	6,868	12,130	11,960	11,960	5,261	5,103	4,950	4,950
Interest	872	691	708	708	727	727	733	748
Flat Tax	19,965	20,551	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	9,645	9,597	9,658	9,658	9,621	9,813	10,009	10,209
Total Property Taxes	<u>347,340</u>	<u>373,333</u>	<u>377,162</u>	<u>380,096</u>	<u>386,360</u>	<u>386,798</u>	<u>390,688</u>	<u>398,250</u>
Federal Revenue	-	484	-	-	-	-	-	-
State Revenue	3,282	3,236	-	-	-	-	-	-
Interest Earnings	1,959	4,031	4,369	4,369	5,060	9,894	9,087	9,701
Other Revenue	-	34	-	-	-	-	-	-
Total Revenues	<u>352,581</u>	<u>381,118</u>	<u>381,531</u>	<u>384,465</u>	<u>391,420</u>	<u>396,692</u>	<u>399,775</u>	<u>407,951</u>
Total Revenues and Operating Transfers	<u>352,581</u>	<u>381,118</u>	<u>381,531</u>	<u>384,465</u>	<u>391,420</u>	<u>396,692</u>	<u>399,775</u>	<u>407,951</u>
Expenditures:								
Personnel	91,328	165,566	167,207	174,787	173,791	177,267	181,699	187,150
Supplies	862	3,118	4,600	5,176	3,950	4,029	4,110	4,192
Services	259,825	138,370	179,134	266,162	182,417	332,417	239,065	243,846
Capital Outlay	589	2,016	2,000	2,000	500	510	520	530
Interdepartmental Charges	40,624	666	19,074	20,250	18,446	23,106	20,885	21,143
Total Expenditures	<u>393,228</u>	<u>309,736</u>	<u>372,015</u>	<u>468,375</u>	<u>379,104</u>	<u>537,329</u>	<u>446,279</u>	<u>456,861</u>
Total Expenditures and Operating Transfers	<u>393,228</u>	<u>309,736</u>	<u>372,015</u>	<u>468,375</u>	<u>379,104</u>	<u>537,329</u>	<u>446,279</u>	<u>456,861</u>
Net Results From Operations	(40,647)	71,382	9,516	(83,910)	12,316	(140,637)	(46,504)	(48,910)
Projected Lapse	-	-	9,287	13,667	9,343	16,848	12,185	12,428
Change in Fund Balance	(40,647)	71,382	18,803	(70,243)	21,659	(123,789)	(34,319)	(36,482)
Beginning Fund Balance	545,520	504,873	576,255	576,255	506,012	527,671	403,882	369,563
Ending Fund Balance	<u>\$ 504,873</u>	<u>\$ 576,255</u>	<u>\$ 595,058</u>	<u>\$ 506,012</u>	<u>\$ 527,671</u>	<u>\$ 403,882</u>	<u>\$ 369,563</u>	<u>\$ 333,081</u>

Seward Bear Creek Flood Service Area Revenues and Expenditures



Seward Bear Creek Flood Service Area Unrestricted Fund Balance



Department Function

Fund 259

Seward/Bear Creek Flood Service Area

Dept 21212

Mission

The mission of the Seward/Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies, to reduce the risk of flood damage to private and public property.

Program Description

The Flood Service Area is responsible for providing flood planning and mitigation services to the Seward/ Bear Creek community. The Board is tasked to determine flood planning needs and to advise and facilitate flood hazard reduction measures.

Major Long Term Issues and Concerns:

These could be addressed with a Planning grant to complete a watershed-wide Sediment Management Plan:

- The need for funding, partnerships, and plans for annual sediment and debris removal.
- Lack of areas outside the floodplain for gravel deposition or plans for utilization of removed debris.

SBCFSA requests assistance with these long term issues:

- The need for developable property outside the floodplain for residential housing and commercial expansion.
- Gaining site control at various critical flood mitigation sites within the service area, including Box Canyon Creek water diversion structure.
- Replacement or relocation of the Forest Road Bridge over Lost Creek in the Old Mill subdivision.

FY2019 Accomplishments

- In partnership with the US Army Corps of Engineers, SBCFSA/ KPB completed construction of a flood control revetment and recreational area for upper Salmon Creek.
- Completed 2019 Hazard Mitigation Plan Update.
- Completed armored embankment & channel restoration at the Clear & Salmon Creek confluence.
- Completed short-term mitigation project at Japanese Creek & Dieckgraeff Rd including channel & embankment restoration, road drainage ditch improvements, and culvert conveyance restoration.
- Received approval from Alaska State Department of Natural Resources for site-specific Sediment Management Plan on Sawmill Creek.
- Completed Emerging Situation repairs to address rapidly developing incidents at Clear and Sawmill Creeks.
- Completed channel and embankment restoration at four project sites: Lost, Kwechak, Sawmill & Box Canyon Creeks.

FY2020 New Initiatives:

- Apply for a Pre-Disaster Mitigation or Hazard Mitigation Planning Grant for a watershed-wide Sediment Management Plan to include streambed debris removal, deposition areas outside the floodplain, and plans for utilization of material.
- Partner with City of Seward and US Army Corps of Engineers to begin a feasibility study on Japanese Creek.
- Under FEMA Cooperating Technical Partner grant program, complete the Seward Mapped Flood Data Area (SMFDA) mapping and floodplain code update.

Performance Measures

Priority/Goal: Public Outreach and Education

Goal: Raise public awareness of floodplain risks, mitigation efforts, and national flood insurance program

- Objective:**
1. Send out educational mailing to all service area property owners
 2. Conduct Community Work Sessions/ Public meetings

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Number of bulk educational mailings	1	1	1	1
Number of community work sessions/ public meetings	2	2	2	2

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Service Area staffing history	.75	1.5	1.5	1.5
Water Resource Manager/ Project Manager (Interdepartmental Charge)	.40	N/A	N/A	N/A

Department Function

Fund 259

Seward/Bear Creek Flood Service Area - Continued

Dept 21212

Priority/Goal: Flood Mitigation

Goal: Prioritize, plan, and facilitate flood mitigation projects

Objective: 1. Obtain grant funding for risk assessment or mitigation projects
2. Complete in-stream and multi-agency mitigation projects

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Grant /Partnership mitigation funding applications	2	2	1	1
In-stream mitigation projects	2	3	4	3
Multi-agency mitigation projects	1	3	3	2

Commentary

In-progress and completed FY19 mitigation projects approved by the Service Area:

In-stream mitigation projects (% completed during FY19)

- Box Canyon Creek Water Diversion Structure Restoration (100%)
- Lost Creek Embankment & Channel Restoration (100%)
- Sawmill Creek Embankment & Channel Restoration (100%)
- Japanese Creek Channel & Culvert Restoration, Road Drainage Ditch Improvements (100%)

Multi-agency mitigation projects (% completed during FY19)

- Upper Salmon Creek Armored Revetment (100%)
- Clear Creek Armored Embankment & Channel Restoration (100%)
- Kwechak Creek Embankment & Channel Restoration (100%)
- City of Seward Second Avenue Culvert Optimization (20%)

Emerging situation projects (% completed during FY19)

- Sawmill Creek embankment breach (100%)
- Clear Creek channel restoration (100%)

Anticipated Supplemental Appropriations from Unrestricted Fund Balance	FY2020	FY2021	FY2022	FY2023	FY2024
FEMA Cooperating Technical Partner Grant Local Match					
Update of the Seward Mapped Flood Data Area (SMFDA) floodplain code and regulatory maps, including the collection and processing of LiDAR data and update to the KPB and City of Seward GIS parcel viewers. Grants to be awarded in September/October 2019.					
	\$50,000				
Sediment Management Projects					
Removal of streambed material (gravel, debris) from the active channel to maintain conveyance through existing infrastructure (culverts, bridges). *Partnership projects with match from other agencies expected.					
• Sawmill Creek	\$40,000*				
• Japanese Creek	\$50,000*				
• Kwechak Creek at Lost Creek Confluence	\$75,000				
• Lost Creek at Forest Road		\$35,000*			
• Salmon Creek at Nash Road			\$75,000*		
• Clear Creek at Salmon Creek Confluence				\$50,000	
• Spruce Creek					\$35,000

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 44,113	\$ 84,932	\$ 83,185	\$ 87,825	\$ 85,730	\$ 2,545	3.06%
40120 Temporary Wages	1,121	896	-	-	-	-	-
40130 Overtime Wages	-	1,136	-	-	-	-	-
40210 FICA	3,653	7,219	7,361	7,704	7,612	251	3.41%
40221 PERS	13,844	24,166	19,034	20,049	19,617	583	3.06%
40321 Health Insurance	23,239	35,235	47,424	48,906	50,000	2,576	5.43%
40322 Life Insurance	70	159	211	261	218	7	3.32%
40410 Leave	5,143	11,553	9,704	9,704	10,326	622	6.41%
40511 Other Benefits	145	270	288	338	288	-	0.00%
Total: Personnel	91,328	165,566	167,207	174,787	173,791	6,584	3.94%
Supplies							
42020 Signage Supplies	-	-	700	1,130	-	(700)	-100.00%
42120 Computer Software	-	620	600	600	-	(600)	-100.00%
42210 Operating Supplies	862	1,805	3,000	2,993	3,000	-	0.00%
42250 Uniforms	-	246	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	-	87	-	15	-	-	-
42410 Small Tools & Equipment	-	360	-	138	650	650	-
Total: Supplies	862	3,118	4,600	5,176	3,950	(650)	-14.13%
Services							
43011 Contractual Services	240,844	117,021	160,000	244,632	160,000	-	0.00%
43110 Communications	2,138	2,257	2,232	2,322	2,232	-	0.00%
43140 Postage and Freight	704	622	1,000	840	1,000	-	0.00%
43210 Transportation/Subsistence	3,431	5,598	2,238	5,223	5,459	3,221	143.92%
43220 Car Allowance	-	184	-	185	-	-	-
43260 Training	1,340	575	1,160	100	475	(685)	-59.05%
43310 Advertising	816	245	500	856	500	-	0.00%
43510 Insurance Premium	202	181	314	314	390	76	24.20%
43720 Equipment Maintenance	257	1,256	800	800	1,200	400	50.00%
43810 Rents and Operating Leases	9,943	10,031	10,430	10,430	10,436	6	0.06%
43920 Dues and Subscriptions	150	400	460	460	725	265	57.61%
Total: Services	259,825	138,370	179,134	266,162	182,417	3,283	1.83%
Capital Outlay							
48710 Minor Office Equipment	-	1,406	1,400	1,400	-	(1,400)	-100.00%
48720 Minor Office Furniture	589	610	600	600	500	(100)	-16.67%
Total: Capital Outlay	589	2,016	2,000	2,000	500	(1,500)	-75.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	41,225	950	10,000	10,000	10,000	-	0.00%
60004 Mileage Ticket Credits	(601)	(284)	-	-	(800)	(800)	-
61990 Administrative Service Fee	-	-	9,074	10,250	9,246	172	1.90%
Total: Interdepartmental Charges	40,624	666	19,074	20,250	18,446	(628)	-3.29%
Department Total	\$ 393,228	\$ 309,736	\$ 372,015	\$ 468,375	\$ 379,104	\$ 7,089	1.91%

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes 3/4 time Service Area Program Lead and 3/4 time secretary.

42250 Uniforms. Rain jacket and boots for staff.

42410 Small Tools & Equipment. Garmin GPS with satellite emergency locator communication and binoculars for in-field work.

43011 Contractual Services. Channel and embankment maintenance (\$50,000), flood restoration/ repair (\$20,000), bank stabilization/ revetment projects (\$30,000), cooperative project with City of Seward (\$50,000), and emerging situations (\$10,000).

43210 Transportation/Subsistence. Increase due to mileage for in-field work in personal vehicle not included in past years (\$2,000), and increase for travel to out-of-state floodplain conferences (\$1,692). Also includes travel for meetings/training in Anchorage & Soldotna (\$1,047) and board meeting food allowance (\$720).

43260 Training. Registration fees for out-of-state conferences for staff (\$475). Floodplain management certification requires 16 continuing education credits every 2 years. Program Lead has been CFM since 2011.

43720 Equipment Maintenance. Copier agreement. Increase for additional printing needs.

43810 Rents & Operating Leases. Office space lease agreement (\$10,342), and post box fee (\$94).

43920 Dues & Subscriptions. Increase to add Secretary's Floodplain Manager's Certification, and two NORFMA and ASFPM floodplain managers memberships for training and support. Increase to add satellite communication subscription for in-field safety.

48720 Minor Office Furniture. Lateral file cabinet (\$500).

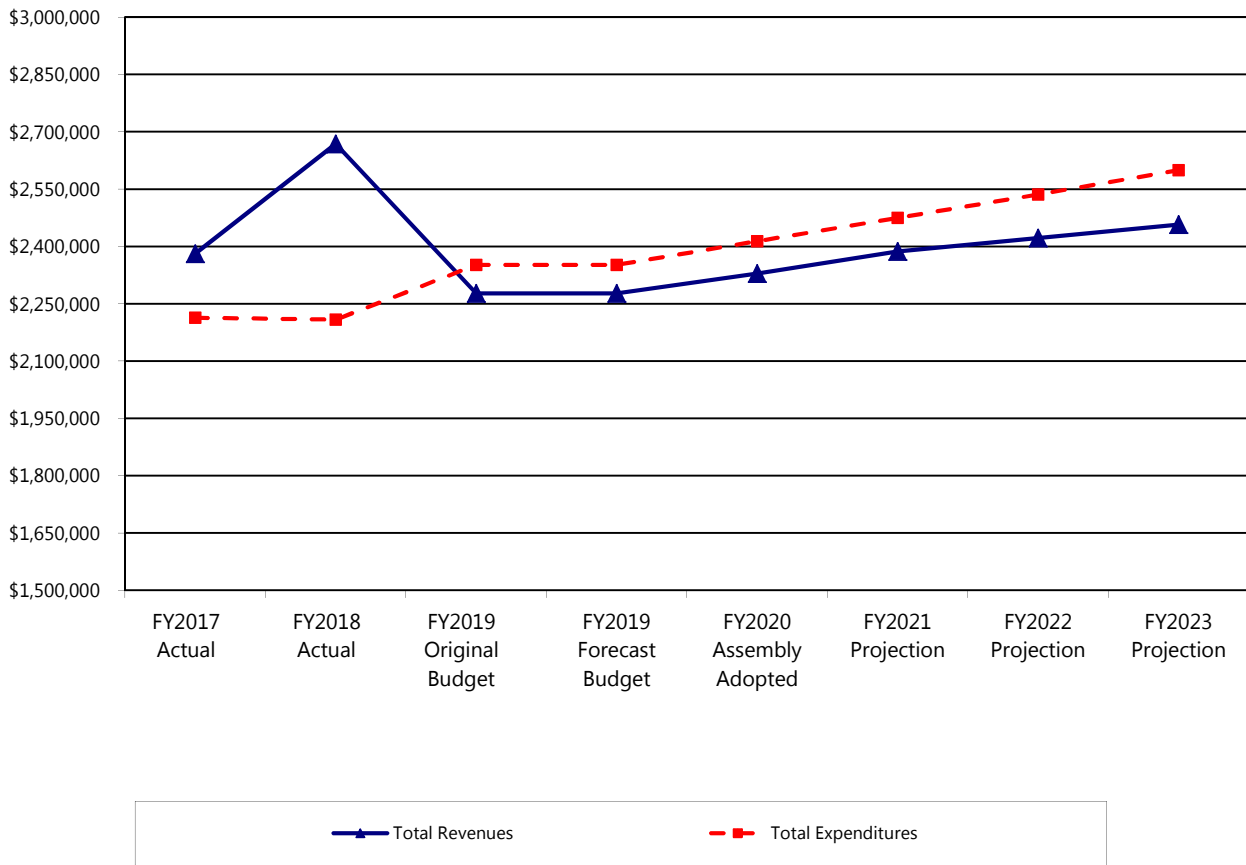
60000 Charges (To) From Other Depts. These are charges paid to the Purchasing & Contracting department for project management on some SBCFSA projects.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, capital outlay and interdepartmental wage charges.

Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
911 Charges	\$ 1,388,152	\$ 1,484,311	\$ 1,481,688	\$ 1,481,688	\$ 1,482,000	1,482,000	1,482,000	1,482,000
State Revenue	145,786	138,544	105,000	105,000	105,000	105,000	105,000	105,000
Other Revenue	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenues	1,683,938	1,772,855	1,736,688	1,736,688	1,737,000	1,737,000	1,737,000	1,737,000
Operating Transfers From:								
General Fund	456,368	650,000	300,000	300,000	350,000	400,000	425,000	450,000
Nikiski Fire Service Area	62,504	66,953	63,981	63,981	57,880	60,195	62,603	65,107
Anchor Point Fire & EMS	22,938	14,940	14,780	14,780	14,668	13,205	13,733	14,282
Central Emergency Service Area	139,557	146,612	145,204	145,204	153,139	159,265	165,636	172,261
Kachemak Emergency Service Area	15,737	17,175	16,530	16,530	11,497	11,957	12,435	12,932
EPHESA	-	-	-	-	5,000	5,200	5,408	5,624
Total Operating Transfers	697,104	895,680	540,495	540,495	592,184	649,822	684,815	720,206
Total Revenues and Operating Transfers	2,381,042	2,668,535	2,277,183	2,277,183	2,329,184	2,386,822	2,421,815	2,457,206
Expenditures:								
Personnel	1,486,311	1,546,705	1,589,881	1,589,881	1,618,664	1,659,131	1,700,609	1,743,124
Supplies	3,071	48,979	11,700	11,700	16,400	16,810	17,230	17,661
Services	613,209	488,998	620,716	620,716	640,514	656,527	672,940	689,764
Capital Outlay	-	23,557	34,035	34,035	55,085	56,462	57,874	59,321
Interdepartmental Charges	110,812	99,934	94,994	94,994	83,266	85,348	87,482	89,669
Total Expenditures	2,213,403	2,208,173	2,351,326	2,351,326	2,413,929	2,474,278	2,536,135	2,599,539
Total Expenditures and Operating Transfers	2,213,403	2,208,173	2,351,326	2,351,326	2,413,929	2,474,278	2,536,135	2,599,539
Net Results From Operations	167,639	460,362	(74,143)	(74,143)	(84,745)	(87,456)	(114,320)	(142,333)
Projected Lapse	-	-	70,540	70,540	72,418	74,228	76,084	77,986
Change in Fund Balance	167,639	460,362	(3,603)	(3,603)	(12,327)	(13,228)	(38,236)	(64,347)
Beginning Fund Balance	138,414	306,053	766,415	766,415	762,812	750,485	737,257	699,021
Ending Fund Balance	\$ 306,053	\$ 766,415	\$ 762,812	\$ 762,812	\$ 750,485	737,257	699,021	634,674
Fund Balance Designation:								
Restricted	\$ 386,209	\$ 762,812	\$ 618,873	\$ 618,873	477,205	294,945	71,079	-
Unrestricted	(80,156)	3,603	143,939	143,939	273,280	442,312	627,942	634,674
Ending Fund Balance	\$ 306,053	\$ 766,415	\$ 762,812	\$ 762,812	\$ 750,485	737,257	699,021	634,674

911 Program Revenues & Expenditures



Department Function

Fund 264

911 Communications

Dept 11255

Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

The costs shown are approximately 60% of the total cost of operating the 911 program for the Kenai Peninsula. The State of Alaska Department of Public Safety budgets and pays for the other cost.

Major Long Term Issues and Concerns

- Current governance structure of SPSCC.
- Contingency planning for Alaska State Troopers/DPS. moving personnel and services to Anchorage based dispatch center.

- 911 call taking software vendor is purchasing another company. They will be moving all of their clients to the new software suite. Unknown timing and hardware/software change needs and costs.

FY2019 Accomplishments:

- Trained four new hires (3 state/1 borough) throughout entire fiscal year.
- Completed dispatch remodel/console expansion from six to eight work stations and upgraded flooring.
- 911 Quality Assurance review and feedback of medical calls-cardiac arrest calls reviewed w/medical director.
- CAD upgrade to New World Enterprise-CAD build and employee training completed-station alerting.
- Participated in Community Resilience Fair-911 Education for children and adults.
- Implemented 911 employee recognition program for call of the month.

FY2020 New Initiatives:

- Coordinate with OEM and EPHESA for more efficient radio communications.
- Expand 911 education program-recruitment purposes.
- Establish fire call review committee-update and modify response plans in CAD Enterprise.
- Work with City of Kenai to establish 911 alternate site.
- Coordinate with OEM and SOA to install redundant microwave connection for backup.

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:

	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Average 9-1-1 time to answer	:10	:08	:08	:08	:08
Total 9-1-1 calls received		27,022	25,853	26,370	26,897
Wireless 9-1-1 calls		18,915 (70%)	18,614 (72%)	18,986 (72%)	19,365 (72%)
Wireline 9-1-1 calls		8,107 (30%)	7,239 (28%)	7,383 (28%)	7,531 (28%)
Average 9-1-1 call duration		2:37	2:33	2:33	2:33

Department Function Fund 264 911 Communications - Continued Dept 11255

Priority/Goal: Training

Goal: Educate our staff

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

Measure:

	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Percent of staff passing EMD, EFD classes	100%	100%	100%	100%	100%

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	12.5	13	13	13

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
CAD (Computer Aided Dispatch) calls for service law enforcement	62,858	63,937	64,576	65,221
CAD (Computer Aided Dispatch) calls for service EMS/Fire	4,455	4,485	4,516	4,547

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
E911 Surcharge	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %		
Personnel								
40110 Regular Wages	\$ 724,854	\$ 777,579	\$ 852,107	\$ 852,107	\$ 848,595	\$ (3,512)	-0.41%	
40120 Temporary Wages	475	-	-	-	-	-	-	
40130 Overtime Wages	75,318	75,649	54,473	54,473	69,741	15,268	28.03%	
40210 FICA	67,004	71,121	79,991	79,991	80,771	780	0.98%	
40221 PERS	228,561	230,642	206,103	206,103	208,756	2,653	1.29%	
40321 Health Insurance	270,550	280,094	284,544	284,544	300,000	15,456	5.43%	
40322 Life Insurance	1,271	1,330	2,139	2,139	2,129	(10)	-0.47%	
40410 Leave	100,473	105,840	108,796	108,796	106,944	(1,852)	-1.70%	
40511 Other Benefits	17,805	4,450	1,728	1,728	1,728	-	0.00%	
Total: Personnel	1,486,311	1,546,705	1,589,881	1,589,881	1,618,664	28,783	1.81%	
Supplies								
42120 Computer Software	206	43,000	300	300	300	-	0.00%	
42210 Operating Supplies	507	1,937	3,000	1,200	3,000	-	0.00%	
42263 Training Supplies	361	-	1,100	1,100	1,100	-	0.00%	
42310 Repair/Maintenance Supplies	1,997	3,075	5,850	7,242	9,850	4,000	68.38%	
42410 Small Tools & Equipment	-	967	1,450	1,858	2,150	700	48.28%	
Total: Supplies	3,071	48,979	11,700	11,700	16,400	4,700	40.17%	
Services								
43011 Contractual Services	172,046	176,686	179,150	179,150	193,850	14,700	8.21%	
43019 Software Licensing	173,740	164,762	205,450	174,826	198,390	(7,060)	-3.44%	
43110 Communications	94,814	79,455	140,220	140,220	125,678	(14,542)	-10.37%	
43210 Transportation/Subsistence	3,447	5,262	10,000	8,995	10,650	650	6.50%	
43260 Training	1,185	1,665	8,860	8,860	7,260	(1,600)	-18.06%	
43260 Advertising	-	-	-	1,005	-	-	-	
43410 Printing	-	-	-	-	-	-	-	
43510 Insurance Premium	5,923	5,381	5,362	5,362	5,983	621	11.58%	
43610 Utilities	51,278	47,031	51,660	51,660	49,051	(2,609)	-5.05%	
43720 Equipment Maintenance	-	1,058	3,413	34,037	33,300	29,887	875.68%	
43780 Building/Ground Maintenance	11,138	6,471	15,100	15,100	15,100	-	0.00%	
43812 Equipment Replacement Payment	98,963	460	459	459	460	1	0.22%	
43920 Dues and Subscriptions	675	767	1,042	1,042	792	(250)	-23.99%	
Total: Services	613,209	488,998	620,716	620,716	640,514	19,798	3.19%	
Capital Outlay								
48120 Major Office Equipment	-	10,892	26,100	10,226	30,300	4,200	16.09%	
48710 Minor Office Equipment	-	11,945	6,335	22,209	23,785	17,450	275.45%	
48720 Minor Office Furniture	-	720	1,600	1,600	1,000	(600)	-37.50%	
Total: Capital Outlay	-	23,557	34,035	34,035	55,085	21,050	61.85%	
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	110,812	100,412	95,794	95,794	84,266	(11,528)	-12.03%	
60004 Mileage Ticket Credits	-	(478)	(800)	(800)	(1,000)	(200)	-	
Total: Interdepartmental Charges	110,812	99,934	94,994	94,994	83,266	(11,728)	-12.35%	
Department Total	\$ 2,213,403	\$ 2,208,173	\$ 2,351,326	\$ 2,351,326	\$ 2,413,929	\$ 62,603	2.66%	

Kenai Peninsula Borough

Budget Detail

Fund 264

Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Communications Center Senior Manager, 3 Shift Supervisors, and 7 Public Safety Dispatchers, 1 Quality Assurance Specialist/Administrative Assistant, and 1 Emergency Management Technical Specialist (IT).

42310 Repair/Maintenance Supplies. 75% of cost for power module for ERC (75% = \$5,550) (the remaining 25% to be covered by OEM) and spare parts not under warranty or support (\$3,500), replacement for rack mounted UPS batteries for prism UPS (\$800).

42410 Small Tools. Purchase of dispatch headsets and bases (\$1,500), KVM switch replacements for call taking stations (\$650).

43011 Contractual Services. Payments to cities for E911 services (\$158,400), custodial (\$3,600), EMD sponsoring physician (\$15,500), new employee drug tests/background checks (\$200), telanguage services (\$150), KPB hosted EMD and EFD courses (\$6,000) redundant microwave connection to ALMR system in case of failure of primary connection (\$10,000).

43019 Software Licensing. MicroData technical support call handling annual maintenance (\$64,280), and 911 Datamaster ALI/GIS database software tech support and licensing (\$19,200), security camera software renewal, (\$160), CAD software maintenance (\$68,500), EMD, EFD, AQUA protocol software and cardset support and updates, additional two licenses (\$16,800) for City of Kenai (\$2,400), VMWare renewal foundation for 911 servers (\$5,900), Windows Server 2016 (\$5,000), SQL licensing for V Center (\$7,200), Equal Logic SAN support (\$2,100), Solarwinds software maintenance (\$350), AudioCodes Voice Gateways annual technical support & hardware support (\$6,500).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$118,358), TLS circuit at 20Mbps (\$5,520), cell phone stipend for IT Specialist (\$900), cell phone stipend for Senior Manager (\$900).

43210 Transportation/Subsistence. Travel costs and lodging for yearly conferences with subject matter pertaining to 911, public safety, and emerging technologies. Meal allowances per CBA for overtime.

43260 Training. Annual NAED Navigator conference for 911 Quality Assurance Specialist (\$940), NAED training for EMD/EFD certification/recertification (\$1,320), BLS (\$500), miscellaneous staff training (\$4,500).

43720 Equipment Maintenance. Radio Maintenance Contract (\$32,240) IBM hardware maintenance contract (\$1,060).

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator/building maintenance (\$9,500), and snow removal (\$2,500).

48120 Office Equipment. Cisco router and switch replacement (\$16,000), and install borough administrative phone lines when DPS/AK State Troopers move their phone lines to proposed Anchorage dispatch center (\$14,300).

48710 Minor Office Equipment. Audiocodes Mediant voice gateways x 3 software and hardware support (\$10,000), Equallogic SAN (\$385), replace seven workstations (\$8,900), touchscreen monitor replacements (\$4,500).

48720 Minor Office Furniture. Chair or furniture for dispatch break room (\$1,000).

60000 Charges (To) From Other Departments. These are charges from Resource Planning for 95% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management. Reduced due to Addressing Officer going from full-time to 3/4 time.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2019 Estimated	FY2020 Projected	Projected Payments FY2021-2023
SAN Replication/ data protection **	\$ 920	\$ 459	\$ 460	\$ 460
Server	13,221	-	-	-
Hardware for Server	49,268	-	-	-
	<u>\$ 63,409</u>	<u>\$ 459</u>	<u>\$ 460</u>	<u>\$ 460</u>

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

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Recreation Service Areas

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

North Peninsula Recreation Service Area - this service area provides recreation services for the residents of Nikiski and Tyonek.

Seldovia Recreational Service Area - this service area provides recreational services for the residents of Seldovia.

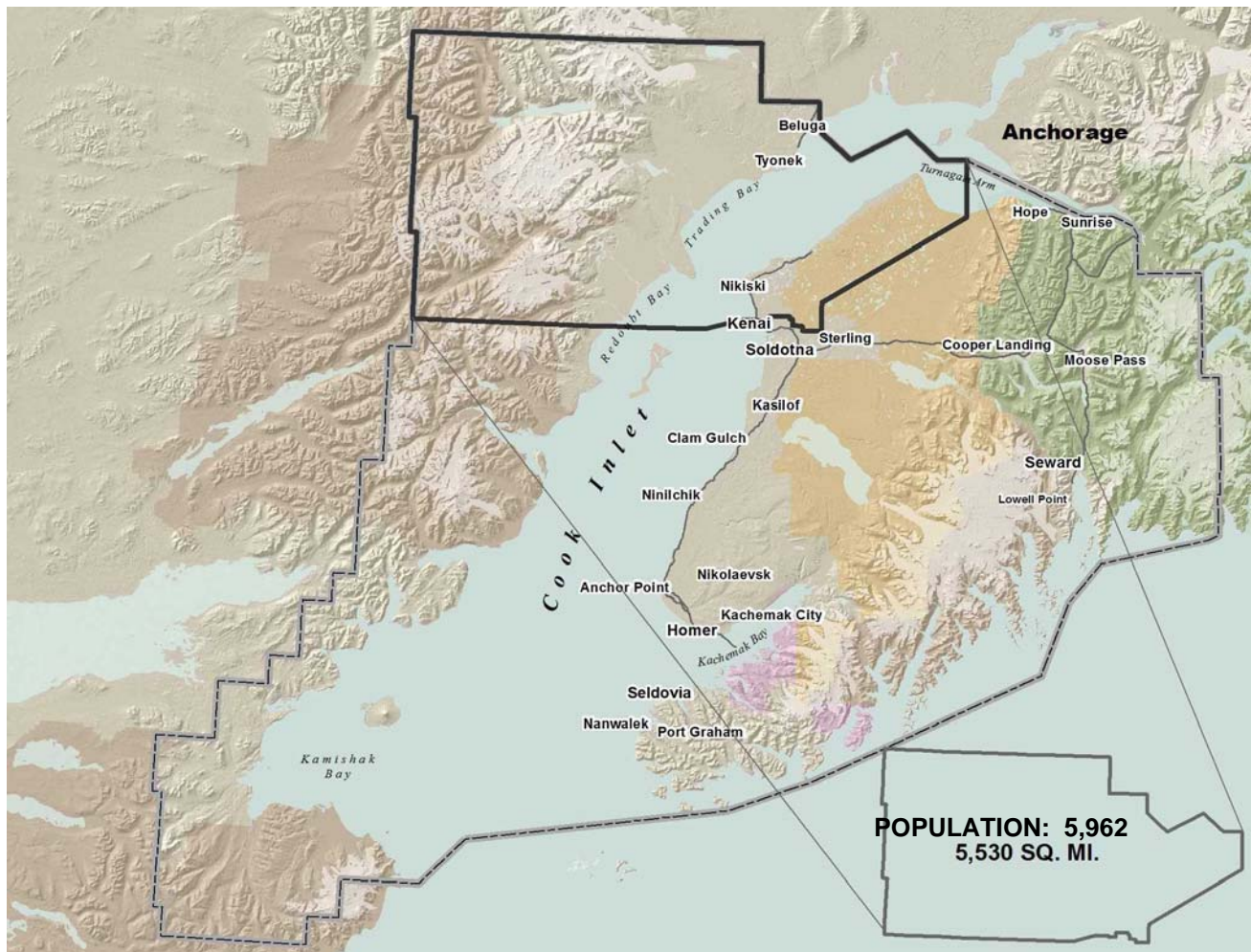
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North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 9.5 permanent employees. Programs include basketball, volleyball, flag football, pickle ball, kickball, hockey, teen night, open gym activities, community classes and aquatic programs. The service area sponsors "Family Fun in the Midnight Sun" in June as a community wide event. The Boys & Girls Club of South Central Alaska is contracted to provide the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, trail systems, skateboard park, racquetball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and banquet room and classroom/training spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2020 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



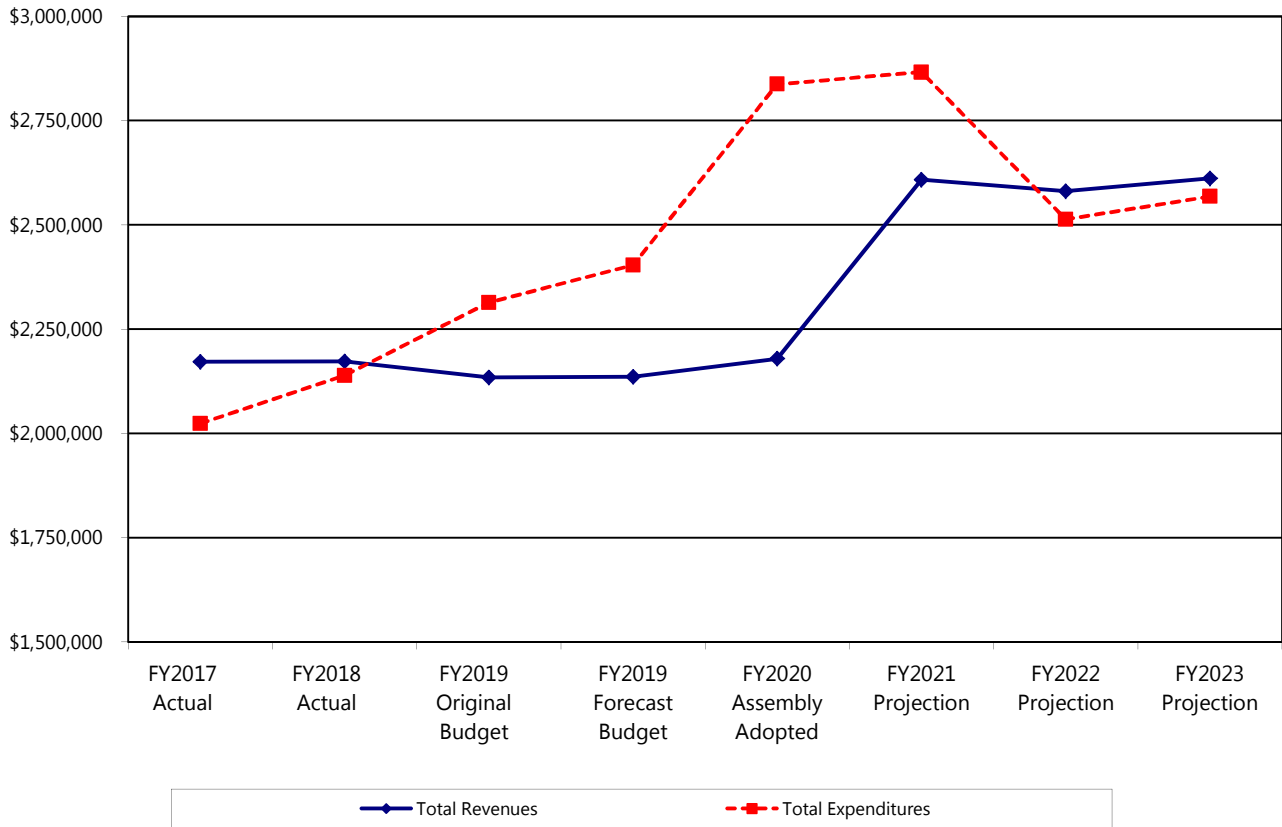
Board Members

Stacy Oliva, Chair
Michele Carver, Vice Chair
Felix Martinez
Harrison Deveer
Sasha Fallon
Recreation Director: Rachel Parra
Recreation Supervisor: Jackie Cason
Pool Supervisor: Nigel LaRiccia

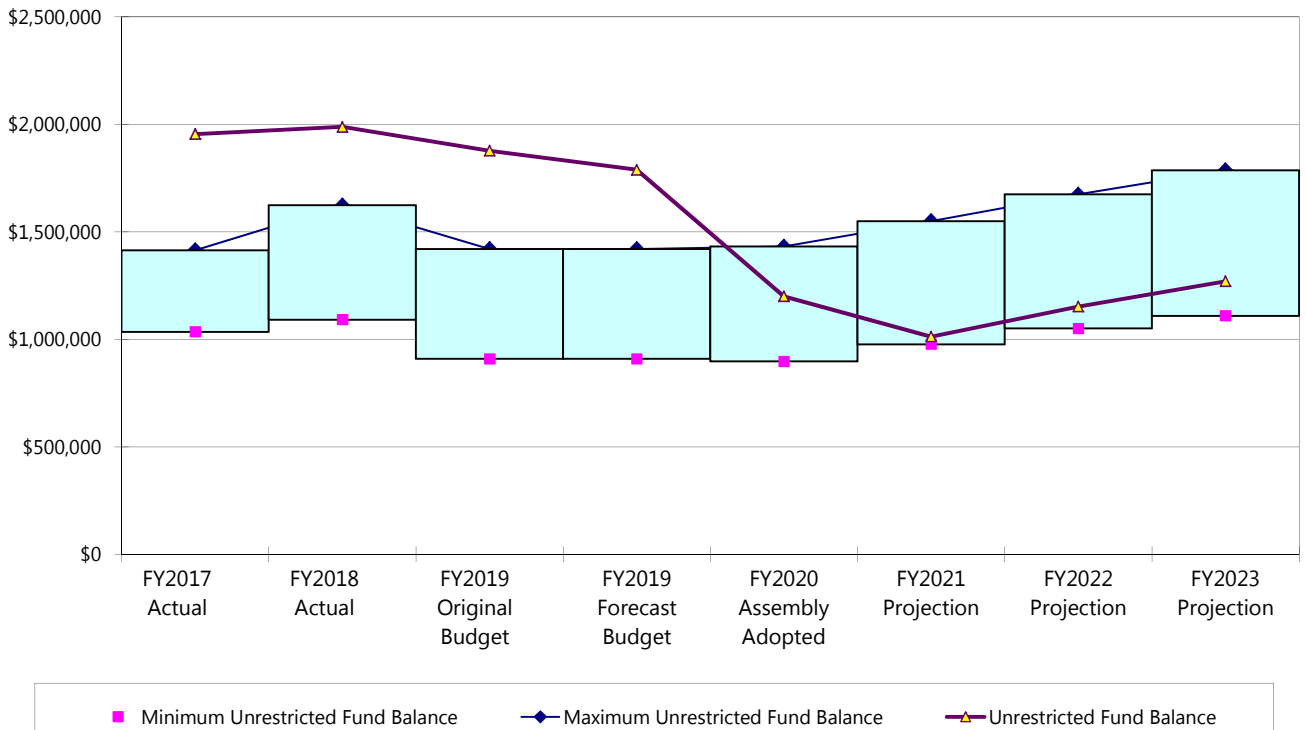
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	732,975	747,939	665,782	666,850	675,653	675,653	682,410	696,058
Personal	47,148	45,752	44,262	44,661	39,209	39,601	39,997	40,397
Oil & Gas (AS 43.56)	1,145,463	1,084,447	1,147,184	1,147,184	1,172,686	1,137,505	1,103,380	1,103,380
	<u>1,925,586</u>	<u>1,878,138</u>	<u>1,857,228</u>	<u>1,858,695</u>	<u>1,887,548</u>	<u>1,852,759</u>	<u>1,825,787</u>	<u>1,839,835</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.25	1.25	1.25
Revenues:								
Property Taxes								
Real	\$ 729,072	\$ 745,522	\$ 665,782	\$ 666,850	\$ 675,653	\$ 844,566	\$ 853,013	\$ 870,073
Personal	45,262	46,637	43,377	43,768	38,425	48,511	48,996	49,486
Oil & Gas (AS 43.56)	1,134,850	1,090,019	1,147,184	1,147,184	1,172,686	1,421,881	1,379,225	1,379,225
Interest	1,492	2,042	6,769	6,769	7,040	7,322	7,615	7,920
Flat Tax	2,989	3,094	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	19,075	19,718	18,982	18,982	19,397	19,785	20,181	20,585
Total Property Taxes	<u>1,932,740</u>	<u>1,907,032</u>	<u>1,885,759</u>	<u>1,887,218</u>	<u>1,916,866</u>	<u>2,345,803</u>	<u>2,312,843</u>	<u>2,331,178</u>
State Revenue	24,567	17,948	-	-	-	-	-	-
Interest Earnings	4,453	18,921	29,256	29,256	26,831	22,502	22,790	30,254
Other Revenue	210,058	228,590	219,089	219,089	235,340	240,047	244,848	249,745
Total Revenues	<u>2,171,818</u>	<u>2,172,491</u>	<u>2,134,104</u>	<u>2,135,563</u>	<u>2,179,037</u>	<u>2,608,352</u>	<u>2,580,481</u>	<u>2,611,177</u>
Total Revenues and Other Financing Sources	<u>2,171,818</u>	<u>2,172,491</u>	<u>2,134,104</u>	<u>2,135,563</u>	<u>2,179,037</u>	<u>2,608,352</u>	<u>2,580,481</u>	<u>2,611,177</u>
Expenditures:								
Personnel	1,166,710	1,177,497	1,242,074	1,242,074	1,262,875	1,288,133	1,320,336	1,359,946
Supplies	118,815	113,715	134,600	132,600	135,300	138,006	140,766	143,581
Services	492,090	500,588	528,831	528,831	525,785	525,785	536,301	547,027
Capital Outlay	21,772	23,016	10,200	12,200	14,741	15,036	15,337	15,644
Interdepartmental Charges	(600)	(1,331)	47,893	47,893	48,468	49,174	50,319	51,655
Total Expenditures	<u>1,798,787</u>	<u>1,813,485</u>	<u>1,963,598</u>	<u>1,963,598</u>	<u>1,987,169</u>	<u>2,016,134</u>	<u>2,063,059</u>	<u>2,117,853</u>
Operating Transfers To:								
Capital Projects Fund	225,000	325,000	350,000	440,000	850,000	850,000	450,000	450,000
Total Operating Transfers	<u>225,000</u>	<u>325,000</u>	<u>350,000</u>	<u>440,000</u>	<u>850,000</u>	<u>850,000</u>	<u>450,000</u>	<u>450,000</u>
Total Expenditures and Operating Transfers	<u>2,023,787</u>	<u>2,138,485</u>	<u>2,313,598</u>	<u>2,403,598</u>	<u>2,837,169</u>	<u>2,866,134</u>	<u>2,513,059</u>	<u>2,567,853</u>
Net Results From Operations	148,031	34,006	(179,494)	(268,035)	(658,132)	(257,782)	67,422	43,324
Projected Lapse	-	-	68,726	68,726	69,551	70,565	72,207	74,125
Change in Fund Balance	148,031	34,006	(110,768)	(199,309)	(588,581)	(187,217)	139,629	117,449
Beginning Fund Balance	1,805,980	1,954,011	1,988,017	1,988,017	1,788,708	1,200,127	1,012,910	1,152,539
Ending Fund Balance	<u>\$ 1,954,011</u>	<u>\$ 1,988,017</u>	<u>\$ 1,877,249</u>	<u>\$ 1,788,708</u>	<u>\$ 1,200,127</u>	<u>\$ 1,012,910</u>	<u>\$ 1,152,539</u>	<u>\$ 1,269,988</u>

North Peninsula Recreation Revenues and Expenditures



North Peninsula Recreation Unrestricted Fund Balance



Department Function

Fund 225

North Peninsula Recreation Service Area

Dept 61110

Mission

To provide recreational opportunities for the public and promote health and safety through education, participation, and recreation. To maintain and operate recreational facilities and open spaces for recreational, educational, and civic purposes.

Program Description

NPRSA operates and maintains the following facilities: Nikiski Pool, Exercise Room with Racquetball/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails, Poolside Trails, Disc Golf Course, Multi-Purpose Fields, Community Playgrounds, Skate Park, and the Nikiski Community Recreation Center (NCRC).

Major Long Term Issues and Concerns:

- Maintain sustainable services and operations with the increased costs of providing those services.
- Potential impact of the Alaska Gas Development Corporation project in Nikiski.
- Challenges with expanding services/programs on a status quo budget.
- Continuous recruitment and utilization of volunteers for successful events and programs.
- Funding a sustainable long term capital improvement plan.
- Maintaining aging infrastructure.
- FY2020 & FY2021—the ability to provide substantial transfers to fund capital projects.
- FY2021-projected increased mill rate to support operations and future capital improvements.

FY2019 Accomplishments:

Administration

- Created a web-based email service for monthly electronic communication with members and public.
- Created an in-house reporting query to track temporary personnel hours.
- Created an electronic process/tracking for maintenance requests.
- Created an electronic process for daily supervisor reports.

Operations

- Leased office space to AGDC; additional revenue for service area.
- Replaced the Nikiski pool fire alarm system.
- Emergency replacement of the Nikiski pool septic system.
- Water safety course provided to all Nikiski North Star 3rd grade students.
- Addition of adult fitness and toddler classes, and new community-wide events.

FY2020 New Initiatives:

- Provide new membership opportunities for services, including a pool membership to non-service area members.
- Increase community awareness and partnerships within community. Seek sponsorships to offset costs.
- Continue to utilize NPRSA 10-year Master Plan to guide planning for services, programs and capital projects.
- Work with home school organizations and outside agencies to develop programs and foster relationships.
- Continue to offer more family-oriented community events, (i.e. "Music in the Park").
- Add more pre-school programs at the community center.

Performance Measures

Priority/Goal: Staff

Goal: Maintain appropriate staff levels for continued operations of programs and services.

- Objective:**
1. Evaluate permanent staff scheduling for efficient and effective operations of NPRSA facilities.
 2. Increase recruitment of volunteers for additional class and program instruction.

Measures:

Staffing History	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Permanent Staff	9.25	9.25	9.25	9.50	9.50
Temporary Staff (FTEs)	7.4	7.4	7.4	7.0	7.0
Total Staff Hours	31,000	33,004	33,000	32,500	33,000
Estimated # Volunteers / Volunteer Hours	600-800 / 900-1,200	562 / 973	696 / 1,280	570 / 1,020	610 / 1,180

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Staff Certifications/License	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	25-30	27	26	29-32	25-30
ARC Professional CPR/First Aid/AED	8-10	10	10	8	8
ARC Water Safety Instructor / Lifeguard Instructor	6 / 1	4 / 1	4 / 1	6 / 1	5 / 1
NRPA Certified Pool Operator	8	8	8	8	8
NRPA Aquatic Facility Operator	2	2	2	2	2
NRPA Certified Playground Safety Inspector	1	1	1	1	1
Safe Sport & Concussion Training	10-12	12	12	9	9

Priority: Attendance/Participation—Admissions/Programs/Classes/Events/Reservations/Leagues/Memberships/Punch Cards

Goal: Increase participation and attendance of NPRSA facilities, programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
 3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

Measures:

Nikiski Pool- Attendance/Participation	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Admissions/Classes/Programs	25,000	24,635	26,917	25,000	25,000
Special Events	220	115	236	230	220
Facility Reservations (# of Rentals/Attendance)	1,500	1,371	72 / 1,659	1,500	1,500
Learn To Swim Programs/Classes	3,500	2,888	3,529	3,300	3,500
Memberships / Punch Cards	20,000	18,199	19,954	19,500	20,000
Nikiski Community Recreation Center- Attendance/Participation					
Admissions/Classes/Programs	3,000	2,167	2,566	2,800	3,000
Special Events	3,500	3,296	3,229	3,300	3,500
Facility Reservations (# of Rentals/Attendance)	8,000	8,538	224 / 7,823	7,800	8,000
Leagues	300	321	244	260	300
Memberships / Punch Cards	1,500	1,236	1,315	1,400	1,500

Priority/Goal: Community Events

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

- Objective:**
1. Increase the number of new community events and programs annually.
 2. Develop special events to promote seasonal programming for aquatics and recreation.
 3. Collaborate with local organizations and businesses to offer diverse programs.

Measures:

Community Events & Special Programs	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Recreation	25	23	24	25	28
Aquatics	8	6	8	14	16

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Commentary

NPRSA will be required to make a substantial transfer from the operating fund balance to the capital projects fund to accomplish capital improvements in FY20 and FY21; specifically, for a roof replacement at the Nikiski Pool, replacement of the boiler and HVAC system at the Nikiski Community Recreation Center and replacement of the Nikiski Pool HVAC/BAS system (approx. \$1.7mil).

Additionally, the service area is projecting an increase to the mill rate beginning in FY21 to fund operating, maintenance and future capital improvements. The capital projects plan is guided by the 10-year master plan which was developed in 2017. This plan is comprehensive and had extensive community input into its development.

NPRSA has not adjusted the mill rate since 1993. During the last 26 years, NPRSA has been fiscally responsible, absorbed inflation, expanded services and programs, and maintained and expanded infrastructure. The following highlights some of the great services and improvements the service area has been able to accomplish over the years under the same mill rate:

- Covered the ice rink and constructed a maintenance facility to house the zamboni and rink equipment
- Created a recreation department, which began with hockey and since has grown in to many sports leagues, camps and programs. This includes kickball, youth and adult flag football, soccer, youth and adult basketball, youth and adult volleyball, recreation hockey and USA hockey leagues, dodgeball, summer and seasonal camps, sports camps, adult and youth pottery classes, fitness classes, arts and craft classes, community events, track meets, community runs, disc golf tournaments, wally- ball tournaments, coaching clinics, hoop shoot, tri-athlon, and so many more great programs.
- Acquired land for expanded and future use
- Constructed a fitness area and racquetball/wally ball courts
- Built and purchased equipment to create a skate park
- Upgrades to the Nikiski Pool filtration and disinfection systems
- Procured landscaping, trail grooming and maintenance equipment over the years
- Expanded the trail systems and developed an 18-hole disc golf course
- Adopted the vacant elementary school as the Nikiski Community Recreation Center. This has included substantial and continuous facility upgrades and renovations. The Nikiski Community Recreation Center is a great example of turning a borough liability into a borough asset. In addition to daily programs and services, the facility houses a teen center, library, fitness rooms, full swing golf simulator, banquet room and meeting space for community meetings and large group gatherings. This facility is also used as a polling location for local, state and federal elections.
- Completed the mitigation of spruce bark beetle trees around the Poolside Trails
- Created and built the Nikiski Community Playground
- Installed security cameras at facilities
- Upgraded facility software and transitioned to a point of sale system
- Replaced iron filters, chemical controllers and HVAC software
- Replaced the pool emergency intercom system
- Re-roofed the community center. Worked with community to create a mural for the community center.
- Replaced the gymnasium floor at the community center
- Replaced the septic system at the pool and the community center
- Amended the pool membership policy; providing more opportunities for service area residents to access the pool
- Replaced the fire alarm at the Nikiski Pool

This list is not all-inclusive, and does not include the increased costs of doing business over the years. A great deal has been accomplished over the years under a "status quo" budget and a 1.0 mill rate. The service area will no longer be sustainable under the current budget and must consider a mill rate increase in FY2021 to support continued maintenance and operations as well as future capital improvements.

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted		
Personnel								
40110	Regular Wages	\$ 516,421	\$ 507,326	\$ 545,785	\$ 545,785	\$ 557,091	\$ 11,306	2.07%
40120	Temporary Wages	162,630	168,934	187,885	187,885	187,885	-	0.00%
40130	Overtime Wages	3,139	2,883	5,609	5,609	5,578	(31)	-0.55%
40210	FICA	56,778	55,141	63,610	63,610	64,762	1,152	1.81%
40221	PERS	144,389	138,361	125,335	125,335	127,900	2,565	2.05%
40321	Health Insurance	201,930	228,668	237,120	237,120	239,500	2,380	1.00%
40322	Life Insurance	866	871	1,380	1,380	1,404	24	1.74%
40410	Leave	77,769	73,254	73,910	73,910	77,315	3,405	4.61%
40511	Other Benefits	2,788	2,059	1,440	1,440	1,440	-	0.00%
	Total: Personnel	1,166,710	1,177,497	1,242,074	1,242,074	1,262,875	20,801	1.67%
Supplies								
42120	Computer Software	-	-	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	56,677	55,525	69,700	64,425	69,700	-	0.00%
42230	Fuel, Oils and Lubricants	3,324	3,887	6,500	5,500	6,500	-	0.00%
42250	Uniforms	2,305	2,279	2,400	2,400	2,400	-	0.00%
42310	Repair & Maintenance Supplies	39,563	36,364	39,500	39,500	39,500	-	0.00%
42360	Motor Vehicle Supplies	2,731	5,298	2,000	3,000	2,000	-	0.00%
42410	Small Tools & Equipment	5,704	1,962	4,900	8,175	5,600	700	14.29%
42960	Recreational Supplies	8,511	8,400	8,600	8,600	8,600	-	0.00%
	Total: Supplies	118,815	113,715	134,600	132,600	135,300	700	0.52%
Services								
43011	Contractual Services	32,414	34,731	31,705	31,705	32,663	958	3.02%
43014	Physical Examinations	250	250	500	500	500	-	0.00%
43019	Software Licensing	3,453	2,553	3,475	3,475	3,705	230	6.62%
43110	Communications	7,766	7,989	9,200	9,200	9,200	-	0.00%
43140	Postage and Freight	614	875	1,500	440	1,500	-	0.00%
43210	Transportation/Subsistence	7,792	8,108	6,189	6,189	6,103	(86)	-1.39%
43260	Training	1,153	1,495	1,435	1,695	1,290	(145)	-10.10%
43310	Advertising	10,910	9,215	9,300	9,300	9,300	-	0.00%
43410	Printing	285	-	1,000	1,000	900	(100)	-10.00%
43510	Insurance Premium	79,191	81,571	82,235	82,235	86,743	4,508	5.48%
43610	Utilities	277,248	271,709	292,187	292,187	282,000	(10,187)	-3.49%
43720	Equipment Maintenance	714	852	715	1,515	1,215	500	69.93%
43750	Vehicle Maintenance	808	4,088	2,000	2,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	58,939	65,180	76,500	76,500	76,500	-	0.00%
43810	Rents and Operating Leases	3,478	3,486	4,020	4,020	4,020	-	0.00%
43920	Dues and Subscriptions	1,480	1,396	1,270	1,270	1,546	276	21.73%
43960	Recreation Program Expenses	5,595	7,090	5,600	5,600	6,600	1,000	17.86%
	Total: Services	492,090	500,588	528,831	528,831	525,785	(3,046)	-0.58%
Capital Outlay								
48120	Office Machines	-	5,266	-	-	-	-	-
48513	Recreational Equipment	7,462	-	-	-	-	-	-
48710	Minor Office Equipment	3,352	8,908	2,500	4,000	3,241	741	29.64%
48720	Minor Office Furniture	765	-	-	500	-	-	-
48740	Minor Machines and Equipment	10,193	6,324	3,400	3,200	5,000	1,600	47.06%
48755	Minor Recreational Equipment	-	2,418	4,300	4,500	6,500	2,200	51.16%
49433	Plan Review/Permit Fees	-	100	-	-	-	-	-
	Total: Capital Outlay	21,772	23,016	10,200	12,200	14,741	4,541	44.52%
Transfers								
50459	North Pen Rec Capital Projects	225,000	325,000	350,000	440,000	850,000	500,000	142.86%
	Total: Transfers	225,000	325,000	350,000	440,000	850,000	500,000	142.86%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(600)	(1,331)	-	-	-	-	-
61990	Admin Service Fee	-	-	47,893	47,893	48,468	575	1.20%
	Total: Interdepartmental Charges	(600)	(1,331)	47,893	47,893	48,468	575	1.20%
Department Total		\$ 2,023,787	\$ 2,138,485	\$ 2,313,598	\$ 2,403,598	\$ 2,837,169	\$ 523,571	22.63%

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1.75 Shift Supervisors, Admin Assistant, 1.25-Lifeguards, .5-time Instructor-Lifeguard, and General Maintenance Operator.

40120 Temporary Wages. The equivalent of 6.96 FTE's that work in a temporary capacity as lifeguards, instructors, dispatchers, clerks, recreation assistants and maintenance personnel.

42410 Small Tools & Equipment. Replacement of monitors (\$860), UPS back-ups (\$1250), chain saw (\$500), parts washer (\$450), air compressor (\$500), impact set (\$340), landscape hand tools (\$400) and other miscellaneous small tools (\$1,300).

43011 Contractual Services. Increase due to American Red Cross Audit/Inspection (\$2,300). Also includes contract with Boys & Girls Club to provide recreation services for the Village of Tyonek (\$14,000), Siemens Apogee/HVAC service contract (\$10,610), Liberty Screening (\$1,000), security/fire alarm monitoring and inspections (\$1,900), water testing (\$778), and miscellaneous smaller contracts (\$2,075).

43019 Software Licensing. Licensing for upgrades, tech support, backup of Companion Corp Library Software (\$299), Milestone (CCTV software) (\$1,070), and Sportsman SQL (\$2,336).

43210 Transportation/Subsistence. Travel to the Alaska Recreation and Parks Conference, the Alaska Afterschool Conference, in-state certification courses, and miscellaneous travel within borough.

43260 Training. In-state conference registration and certification course fees.

43510 Insurance Premium. Insurance premium for property, workman's compensation and liability.

43720 Equipment Maintenance. Copier/printer agreements and service contracts.

43780 Bldg/Grounds Maintenance. To support the community recreation center, pool, rink and all other service area grounds and facilities. Includes maintenance on aging facilities, and expenditures to replace iron filter controller (\$5,000), sand filter media (\$3,600) and security system at Nikiski Pool (\$2,800).

43810 Rents and Operating Leases. For minor equipment rentals (\$1,000), porta-potties (\$1,975), tank/rack rentals (\$695), and USPS Box (\$350).

43960 Recreation Program Expenses. Services needed for hockey and other sports programs that have been added to the service area programs/leagues.

48710 Minor Office Equipment. Scheduled replacement of 4 computers (\$3,241).

48740 Minor Machines & Equipment. Replacement of pool vacuum (\$5,000).

48755 Minor Recreation Equipment. Replacement of hockey equipment (\$2,500) and fitness spin bikes (\$4,000).

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan.

61990 Admin Service Fee. The admin service fee is to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

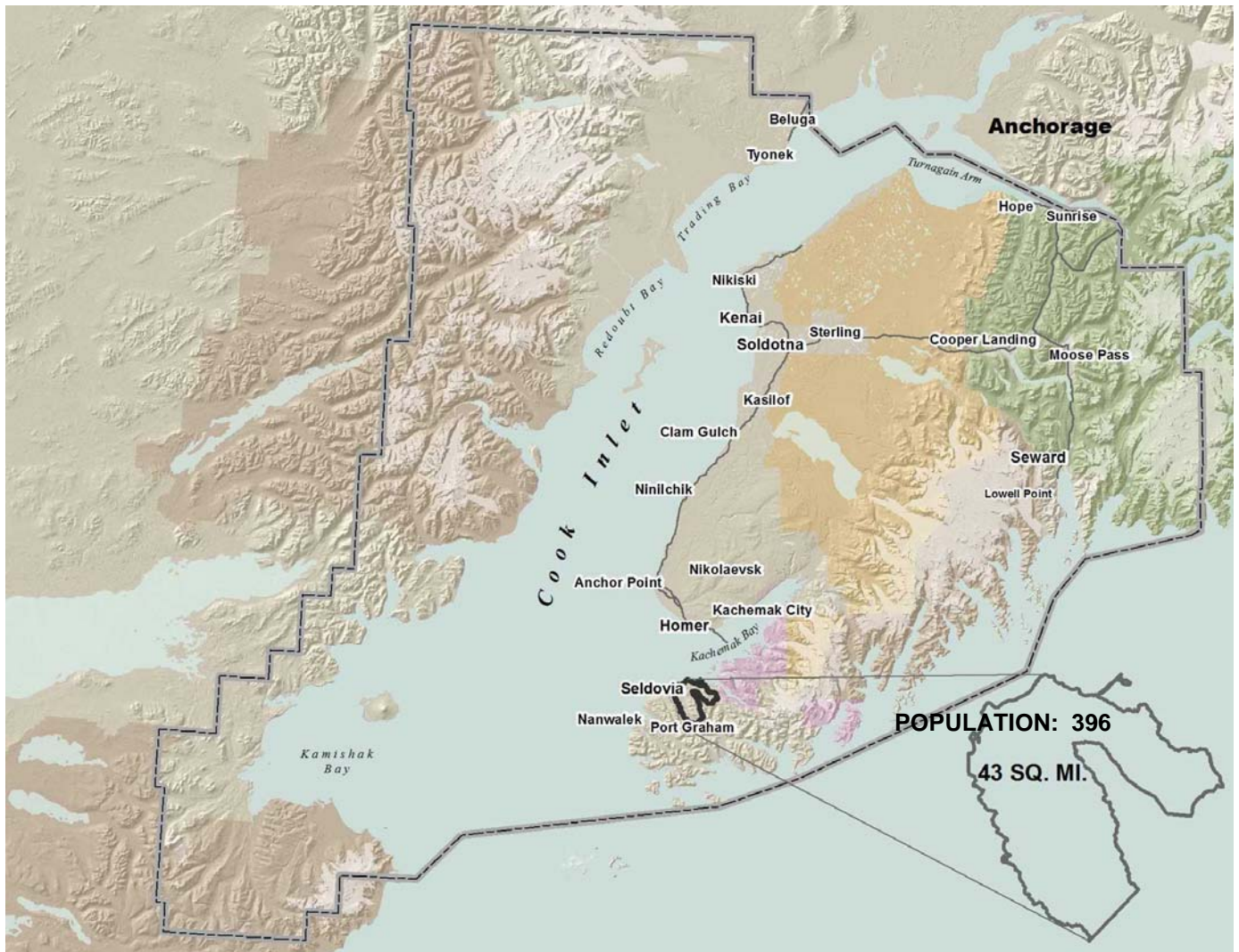
For capital projects information on this department - See the Capital Projects Section - Pages 340, 344, 357, & 387-390.

Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board and provide oversight of the operations, each serving a three-year term.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction and facilitation, nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2020 is .75 mills.



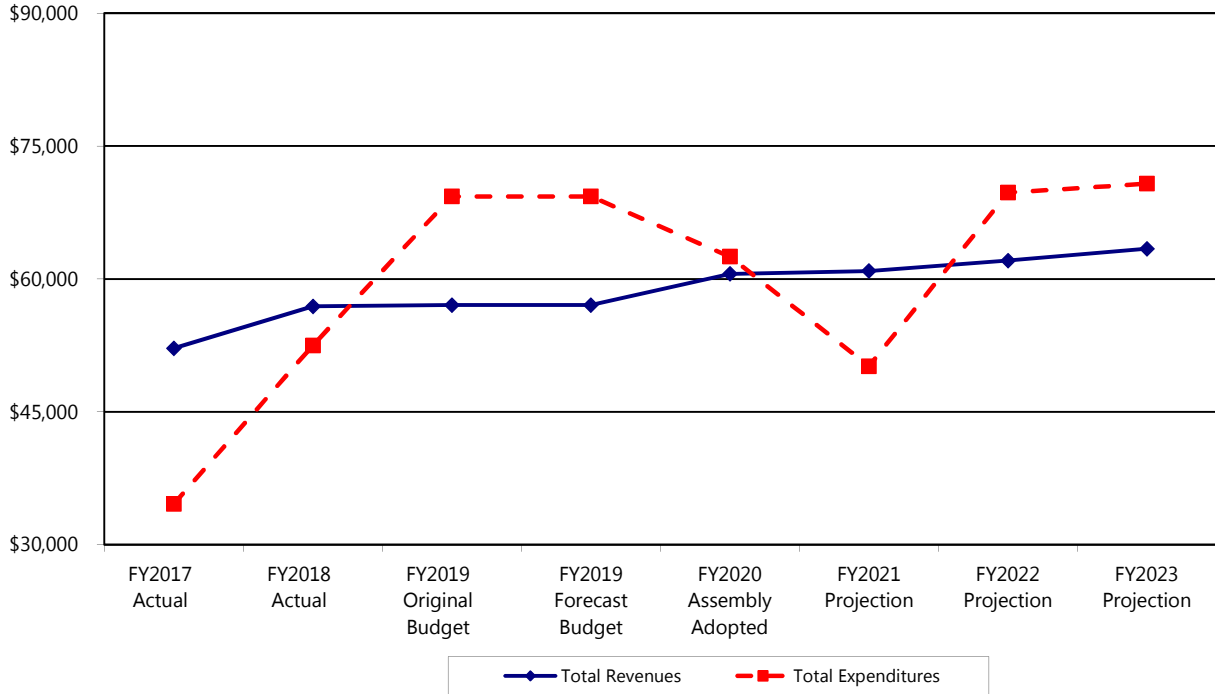
Board Members

Mark Janes
Linda Hedgcoth
Valisa Higman
Sherri Burt
Greg Wolfer

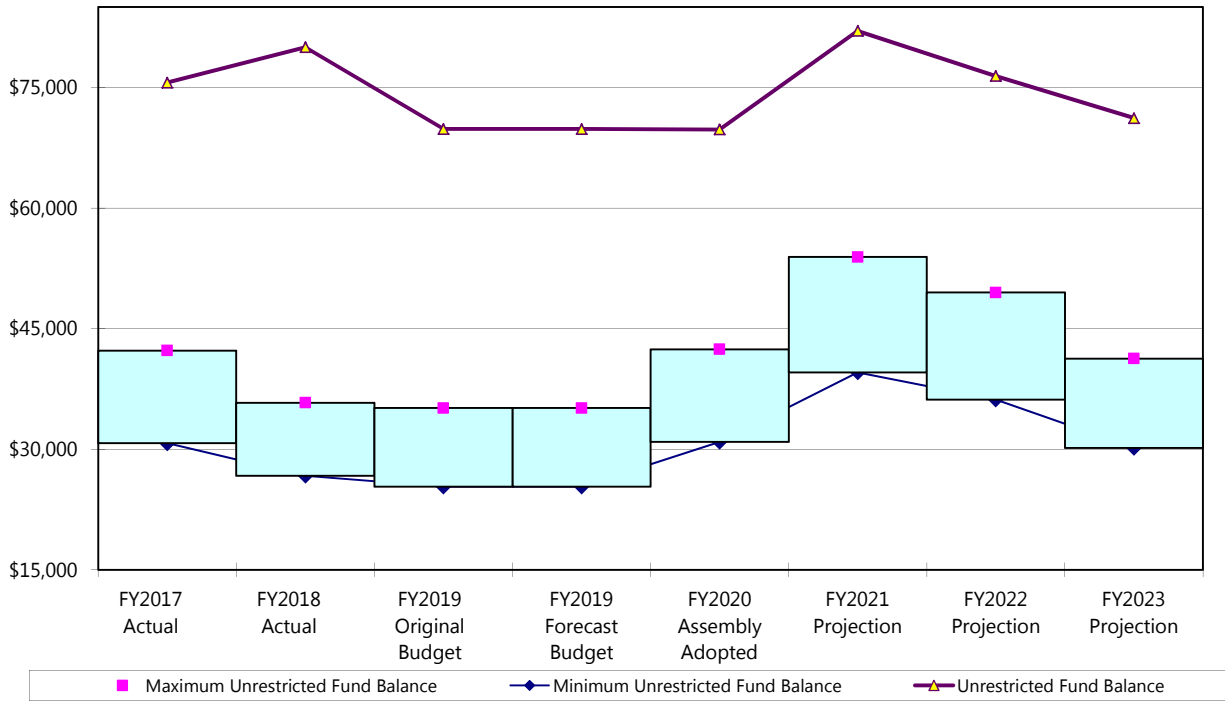
Fund: 227 Seldovia Recreational Service Area - Budget Projection

	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
Fund Budget:			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	64,073	66,346	67,997	67,997	72,866	72,866	73,595	75,067
Personal	855	793	804	804	653	660	667	674
	64,928	67,139	68,801	68,801	73,519	73,526	74,262	75,741
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 47,824	\$ 52,180	\$ 50,998	\$ 50,998	\$ 54,650	\$ 54,650	\$ 55,196	\$ 56,300
Personal	757	309	591	591	480	485	490	495
Interest	447	594	-	-	-	-	-	-
Flat Tax	2,559	2,560	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	319	294	375	375	307	313	319	325
Total Property Taxes	51,906	55,937	55,000	55,000	58,473	58,545	59,164	60,342
Interest Earnings	243	598	999	999	1,048	1,308	1,846	2,006
Other Revenue	20	359	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	52,169	56,894	57,049	57,049	60,571	60,903	62,060	63,398
Expenditures:								
Supplies	1,338	1,915	5,700	5,700	6,800	6,936	7,075	7,217
Services	32,821	49,386	61,115	61,115	54,037	41,842	42,679	43,533
Capital Outlay	460	1,192	800	800	150	150	20,000	20,000
Interdepartmental Charges	-	-	1,690	1,690	1,525	1,223	1,744	1,769
Total Expenditures	34,619	52,493	69,305	69,305	62,512	50,151	69,754	70,750
Total Expenditures and Operating Transfers	34,619	52,493	69,305	69,305	62,512	50,151	69,754	70,750
Net Results From Operations	17,550	4,401	(12,256)	(12,256)	(1,941)	10,752	(7,694)	(7,352)
Projected Lapse	-	-	2,079	2,079	1,875	1,505	2,093	2,123
Change in Fund Balance	17,550	4,401	(10,177)	(10,177)	(66)	12,257	(5,601)	(5,229)
Beginning Fund Balance	58,062	75,612	80,013	80,013	69,836	69,770	82,027	76,426
Ending Fund Balance	\$ 75,612	\$ 80,013	\$ 69,836	\$ 69,836	\$ 69,770	\$ 82,027	\$ 76,426	\$ 71,197

Seldovia Recreational Service Area Revenues and Expenditures



Seldovia Recreational Service Area Unrestricted Fund Balance



Department Function

Fund 227

Seldovia Recreational Service Area

Dept 61210

Mission

To provide healthy, year round recreational activities the community can enjoy.

Program Description

Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC) which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year round activities the community can enjoy.

Major Long Term Issues & Concerns:

- Provide programs, services, and special events that meet community expectations and reflect diverse community recreational needs while maintaining or lowering the mill rate.
- Establish youth programming that augments educational goals of local students.
- Develop and implement a better way to track program expenses. The current system does not provide enough details. The additional details would be useful for future budgeting conversations, and helpful for the facility Coordinator.
- Maintain and support current volunteer participation.
- Continue to increase community participation and utilization of the SOCC.
- Develop and implement new attendance tracking measures to better understand the community usage of the SOCC.

FY2019 Accomplishments

Administration:

- The Seldovia City Manager continues to work with the SRSA board to keep the coordinator accountable to both parties. Compiling not only participation of the public, but also of volunteer efforts through the SOCC.
- The new Facility Coordinator hired in July 2018 went through administrative training with the borough.
- Volunteers have been sought out and enlisted to help run and maintain programming and the space.

Operations:

- The Coordinator along with Volunteers run various afterschool programs, including French club, cooking club, art classes, sewing clubs, girls basketball, adult hikes, yoga and fitness programs.
- The SOCC has worked in partnership with the Local Tribe to facilitate preventative programming for school aged children in our community.
- Continued weekly/monthly programs that benefited a wide range of community members. These programs include travel and science lectures, afterschool programs yoga, other fitness programs and women's basketball.
- Hosted several dances, for high-school and middle-school students.
- Continued community partnerships with various none profit organizations such as The Seldovia Community Preschool, Ground Truth Trekking, the Wellspring Group, the Arts Council, along with various small business owners in the community.
- SOCC has maintained the Science series, introducing peninsula specific topics, and seeking to maintain an ongoing monthly dialogue and action plan. Actions are directed towards lowering individual carbon footprints, and educating community members on lower impact utility use.

FY2020 New Initiatives:

- Further train and develop the new Facility Coordinator hired July 2018.
- Continue the science programming to include other topics and workshops of community interest.
- Further develop youth services not offer by the Village Tribe focusing on middle and high school aged children.
- Develop additional on-site and off-site recreational activities.
- In partnership with the school administration, develop career education and vocational educational activities.
- Provide support to various non-profit community groups through program support and facility usage.
- Engage in practices that encourage more energy efficient use of the facility and provide information and support for these practices throughout the community.

Department Function

Fund 227

Seldovia Recreational Service Area - Continued

Dept 61210

Performance Measures

Priority/Goal: Number of patron visits and utilization of the facility.

Goal: Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use and track the number of hours the facility is being used by community members. FY 2020 will serve to establish a benchmark for the SOCC.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.
 3. Document the time the facility is being used by community member to assist in managing the coordinator and ensuring maximum benefit to the SA.

Measures:

Attendance/Participation	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Gatherings & Events	625	1,216	795	2,346	2,000
Community Education Classes	300	211	168	409	1,000
Youth Programming	625	371	172	449	500
Open Center	325	447	283	660	660

Attendance/Participation	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Meetings	125	156	116	140	200
Private Building Rentals	250	306	82	170	200
Senior Programs	100	411	32	134	200

Volunteers	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Number of Volunteers	15	N/A	N/A	15	30
Quantity of Volunteer Hours	550	N/A	N/A	380	600

Facility Utilization	Benchmark	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Patrons in the facility		N/A	N/A	15	20

**Kenai Peninsula Borough
Budget Detail**

Fund 227

Department 61210 - Seldovia Recreational Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Supplies							
42120 Computer Software	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
42210 Operating Supplies	130	124	300	300	600	300	100.00%
42310 Repair & Maintenance Supplies	-	-	300	300	-	(300)	-100.00%
42410 Small Tools & Equipment	-	769	500	500	100	(400)	-80.00%
42960 Recreational Supplies	1,208	1,022	4,500	4,500	6,000	1,500	33.33%
	<u>1,338</u>	<u>1,915</u>	<u>5,700</u>	<u>5,700</u>	<u>6,800</u>	<u>1,100</u>	<u>19.30%</u>
Services							
43011 Contractual Services	21,510	36,983	32,716	32,716	35,055	2,339	7.15%
43110 Communications	1,820	1,876	1,885	1,885	1,885	-	0.00%
43140 Postage and Freight	-	-	100	100	200	100	100.00%
43210 Transportation/Subsistence	-	-	500	500	500	-	0.00%
43410 Printing	-	-	300	300	300	-	0.00%
43510 Insurance Premium	873	925	974	974	1,652	678	69.61%
43610 Utilities	8,335	9,356	8,200	8,200	8,200	-	0.00%
43780 Building/Grounds Maintenance	128	-	12,195	12,195	-	(12,195)	-100.00%
43810 Rents and Operating Leases	155	-	170	170	170	-	0.00%
43920 Dues and Subscriptions	-	-	75	75	75	-	0.00%
43960 Recreational Program Expenses	-	246	4,000	4,000	6,000	2,000	50.00%
Total: Services	<u>32,821</u>	<u>49,386</u>	<u>61,115</u>	<u>61,115</u>	<u>54,037</u>	<u>(7,078)</u>	<u>-11.58%</u>
Capital Outlay							
48710 Minor Office Equipment	460	-	300	300	150	(150)	-50.00%
48720 Minor Office Furniture	-	1,192	-	-	-	-	-
48740 Minor Machines & Equipment	-	-	500	500	-	(500)	-100.00%
Total: Capital Outlay	<u>460</u>	<u>1,192</u>	<u>800</u>	<u>800</u>	<u>150</u>	<u>(650)</u>	<u>-81.25%</u>
Interdepartmental Charges							
61990 Admin Service Fee	-	-	1,690	1,690	1,525	(165)	-9.76%
Total: Interdepartmental Charges	<u>-</u>	<u>-</u>	<u>1,690</u>	<u>1,690</u>	<u>1,525</u>	<u>(165)</u>	<u>-9.76%</u>
Department Total	<u>\$ 34,619</u>	<u>\$ 52,493</u>	<u>\$ 69,305</u>	<u>\$ 69,305</u>	<u>\$ 62,512</u>	<u>\$ (6,793)</u>	<u>-9.80%</u>

Line-Item Explanations

42120 Computer Software. Security software for 2 computers.

42210 Operating supplies. Increased to be more in line with actual expenditures.

42310 Repair/Maintenance Supplies. No repairs anticipated.

42410 Small Tools & Equipment. Small shovels and garden tools will be replaced.

42960 Recreational Supplies. Increased to provide supplies for consistent weekly programs for teens which will allow for more in-depth educational and constructive programs.

43011 Contractual Services. Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$34,054), increased from previous year to reflect raise in hourly rate for the Coordinator and Janitor, and other small miscellaneous contracts (\$1,001).

43210 Transportation/Subsistence. Travel for training for the Facility Coordinator.

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

43780 Building/Grounds Maintenance. Reduced due to one-time expenditure in FY2019 for painting of interior of the facility .

43960 Recreational Program Expenses. Program expenses and travel expenses for speakers. This increase reflects a more active effort to bring educational and recreational presenters to the SOCC through the partnership with non-profit organizations and volunteers.

48710 Minor Office Equipment. Replace surge protectors throughout the facility.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Road Improvement Funds

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 6.5 permanent employees.

Road Service Area Fund – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out **all** road maintenance.

Engineer's Estimate Fund – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

RIAD Match Fund – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

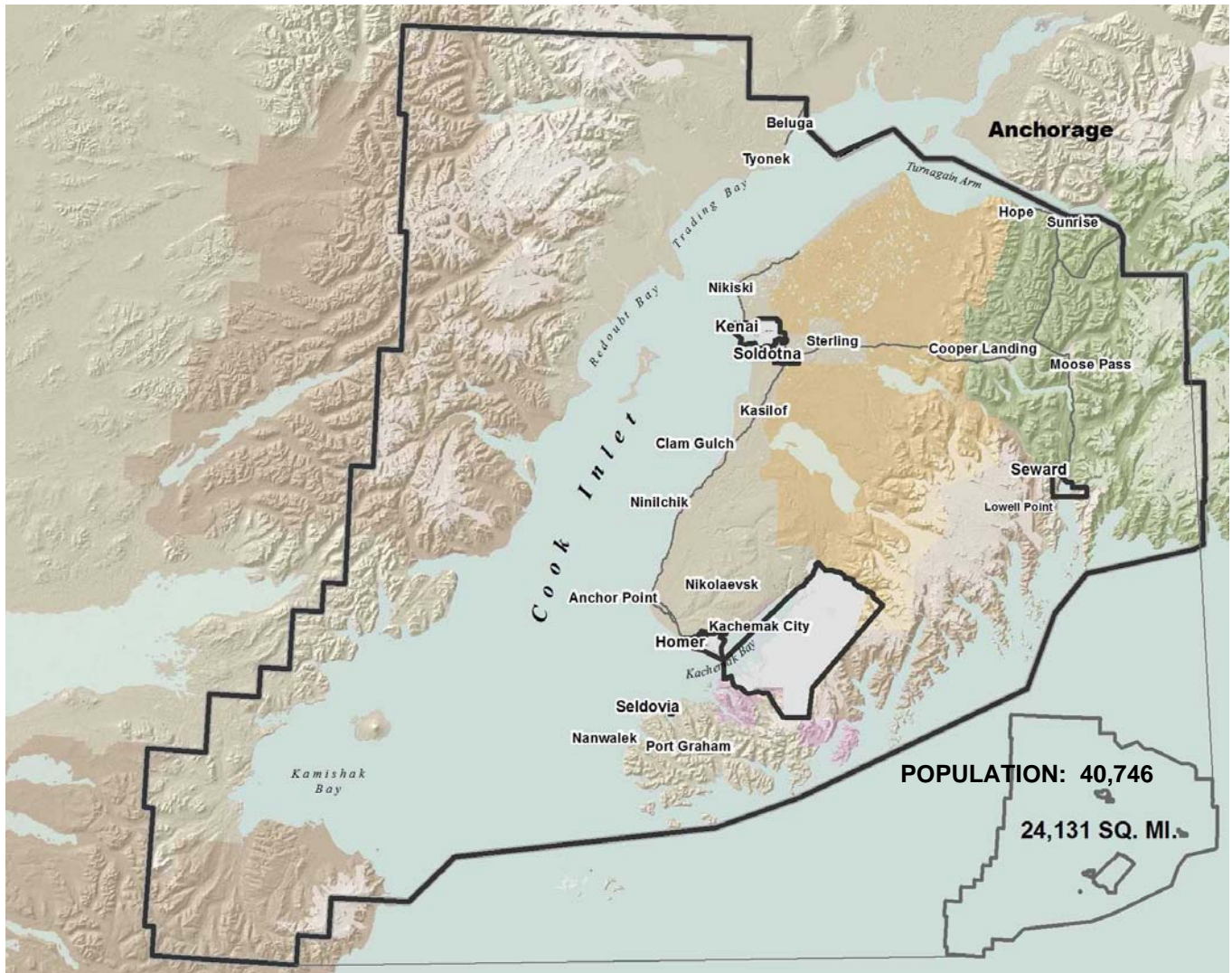
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 340, 344-345, 358, and 391-392.

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Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and 5.5 staff members oversee the maintenance of over 646 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2020 is set at 1.40 mills. Revenue is raised through property taxes.



Board Members

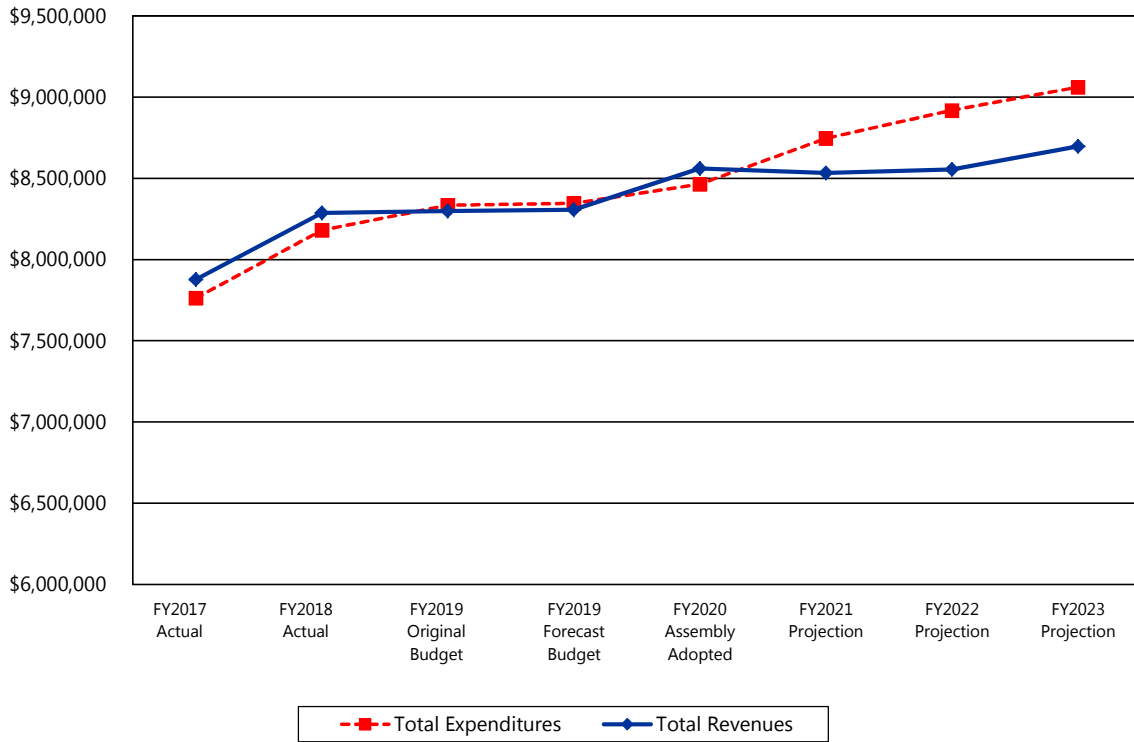
Larry Smith
Mike Tauriainen
Barbara Blakeley
Ed Holsten
Michele Hartline
Cam Shafer
Robert Ruffner

Roads Director: Dil Uhlin

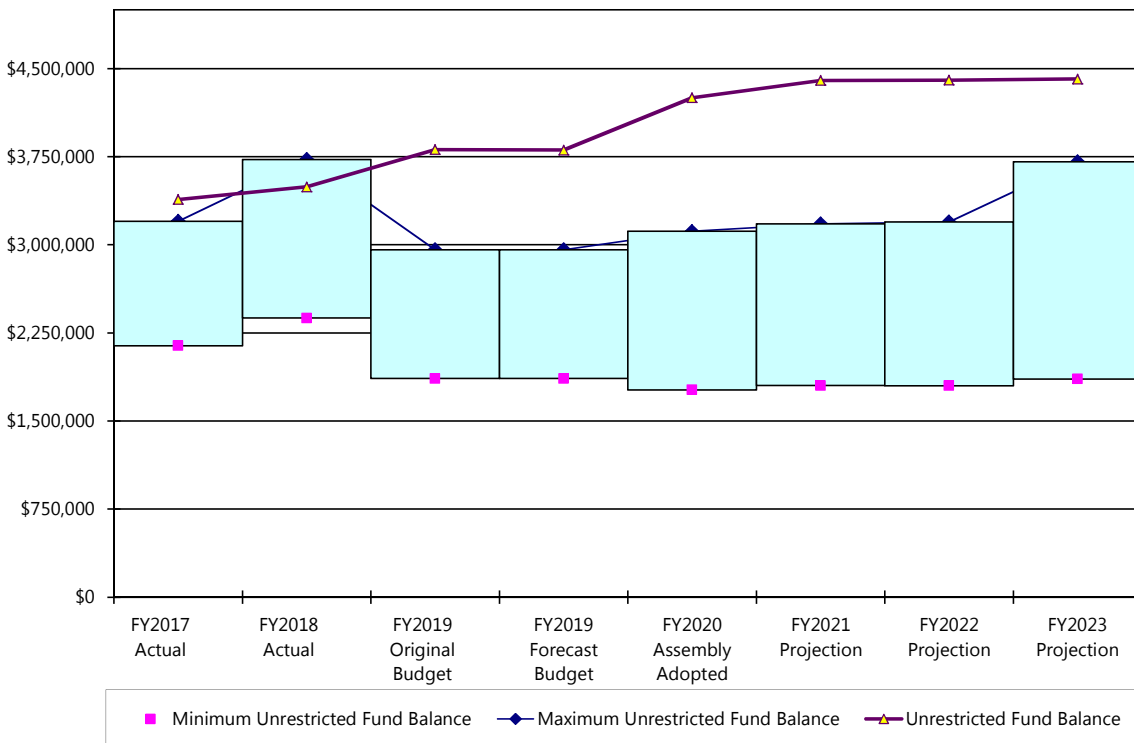
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	3,901,608	4,130,449	4,110,711	4,114,598	4,263,121	4,263,121	4,305,752	4,391,867
Personal	205,462	197,434	194,900	197,020	189,088	190,979	192,889	194,818
Oil & Gas (AS 43.56)	1,406,747	1,404,997	1,453,348	1,453,348	1,490,916	1,446,189	1,402,803	1,402,803
	5,513,817	5,732,880	5,758,959	5,764,966	5,943,125	5,900,289	5,901,444	5,989,488
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,404,401	\$ 5,763,626	\$ 5,754,995	\$ 5,760,437	\$ 5,968,369	\$ 5,968,369	\$ 6,028,053	\$ 6,148,614
Personal	278,288	281,924	267,403	270,311	259,429	262,023	264,644	267,290
Oil & Gas (AS 43.56)	1,954,588	1,975,060	2,034,687	2,034,687	2,087,282	2,024,665	1,963,924	1,963,924
Interest	15,905	21,173	16,114	16,114	16,630	16,510	16,513	16,760
Flat Tax	40,873	43,246	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	144,304	148,593	144,363	144,363	146,449	149,378	152,366	155,413
Total Property Taxes	7,838,359	8,233,622	8,262,379	8,270,729	8,522,976	8,466,658	8,472,127	8,599,561
State Revenue	29,068	19,641	-	-	-	-	-	-
Interest Earnings	9,613	34,352	36,539	36,539	38,060	66,436	82,486	96,304
Total Revenues	7,877,040	8,287,615	8,298,918	8,307,268	8,561,036	8,533,094	8,554,613	8,695,865
Total Revenues and Operating Transfers	7,877,040	8,287,615	8,298,918	8,307,268	8,561,036	8,533,094	8,554,613	8,695,865
Expenditures:								
Personnel	1,113,132	1,041,212	1,083,356	1,083,356	959,993	979,193	1,003,673	1,033,783
Supplies	50,026	87,473	78,250	78,250	76,050	77,571	79,122	80,704
Services	5,046,158	5,146,366	5,063,417	5,063,417	5,157,601	5,312,329	5,418,576	5,526,948
Capital Outlay	5,461	2,218	2,500	2,500	4,000	4,080	4,162	4,245
Interdepartmental Charges	(63,145)	(46,287)	155,688	155,688	154,941	159,329	162,638	166,142
Total Expenditures	6,151,632	6,230,982	6,383,211	6,383,211	6,352,585	6,532,502	6,668,171	6,811,822
Operating Transfers To:								
Special Revenue Funds	112,000	200,000	200,000	212,000	112,000	212,500	-	-
Capital Project Fund	1,500,000	1,750,000	1,750,000	1,750,000	2,000,000	2,000,000	2,250,000	2,250,000
Total Operating Transfers	1,612,000	1,950,000	1,950,000	1,962,000	2,112,000	2,212,500	2,250,000	2,250,000
Total Expenditures and Operating Transfers	7,763,632	8,180,982	8,333,211	8,345,211	8,464,585	8,745,002	8,918,171	9,061,822
Net Results From Operations	113,408	106,633	(34,293)	(37,943)	96,451	(211,908)	(363,558)	(365,957)
Projected Lapse	-	-	351,077	351,077	349,392	359,288	366,749	374,650
Change in Fund Balance	113,408	106,633	316,784	313,134	445,843	147,380	3,191	8,693
Beginning Fund Balance	3,272,857	3,386,265	3,492,898	3,492,898	3,806,032	4,251,875	4,399,255	4,402,446
Ending Fund Balance	\$ 3,386,265	\$ 3,492,898	\$ 3,809,682	\$ 3,806,032	\$ 4,251,875	\$ 4,399,255	\$ 4,402,446	\$ 4,411,139

Road Service Area Revenues and Expenditures



Road Service Area Unrestricted Fund Balance



Department Function

Fund 236

Road Service Area

Dept 33950

Mission:

With funding available, provide the highest level of road maintenance possible for roads within the KPB Roads Service Area maintenance program, during ever-changing weather conditions across the service area.

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and maintaining the width of every travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust control, making pavement repairs and other tasks as time and available funds allow.

Major Long Term Issues and Concerns:

- The depletion of state grant funds will require pursuing grant funding to address "end-of-life" pavement and the upgrade of poor condition, grandfathered roads.
- Address increased code compliance issues throughout the borough.
- Continue to secure qualified road maintenance contractors and closely monitor and report work performance.
- Sustain the current level of road maintenance while facing increasing costs and reduced budgets.
- Continue upgrading existing "grandfathered" roads with maintenance funds due to lack of capital funding.

FY2019 Accomplishments:

- Transferred management of CIP projects from RSA to Purchasing and Contracting.
- Revised contract language to ensure improved compliance with road maintenance contracts.
- Placed 10,950 yards of gravel with Gravel CIP funding, upgrading 19 Borough roads.
- Assisted in the response and repairs management of flood events in the eastern peninsula.
- Inventoried & inspected borough roads and bridges for damage after November's Earthquake.
- Work with Borough IT department to develop a Tier list database on the Borough share point.

- Worked with Purchasing and Contracting department to upgrade 15 roads through the capital improvement project program.
- Accepted 2 new roads (.21 miles) to the road maintenance program.
- Began compiling and scanning all historic capital improvement project plans and documents to the associated roads in the RSA tracking program.

FY2020 New Initiatives:

- Seek funding for repairs and replacement of pavement and create a long-term pavement maintenance program.
- Create an online catalog for compiling and scoring future capital improvement projects.
- Utilize social media to educate the public on RSA operations and projects, including an interactive mapping program showing exact location and description of impending projects.
- Work with Borough IT department to upgrade and improve the RSA website.
- Create on-line sign requests and permit applications to streamline the permitting process and to assist with public compliance.
- Improve cataloging and documenting maintenance concerns, new road improvements and road maintenance inspections utilizing GPS tracking and documentation software in the field.
- Consistent and rotational public service announcements and social media postings for snow placement, safety issues in right-of-ways, permit compliance and right-of-way obstructions.
- Update the information transferred into the Tier list database.

Department Function

Fund 236

Road Service Area - Continued

Dept 33950

Performance Measures

Priority/Goal: Fiscal Health

Goal: Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.

Objective: 1. Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	8	8	7.4	6.5
Mill Rate	1.4	1.4	1.4	1.4

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Number of miles maintained	645	645	646	646
Average Annual Total Cost -per road mile	\$ 9,537	\$ 9,660	\$ 9,881	\$ 9,970

Priority/Goal: Improve public service

Goal: Reduce customer complaint calls by ensuring maintenance service as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.

Objective: 1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
2. Enhance Road Service Area public profile through improved public outreach.

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Calls Tracked in the Road Maintenance Program	2,180	2,586	2,662	2,400
Applied Calcium Chloride Application by Mile	235	248	233	232
Brushing by Mile	154	136	124	123
Right-of-Way Permits Processed	209	155	160	160

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 561,272	\$ 536,680	\$ 552,046	\$ 552,046	\$ 496,166	\$ (55,880)	-10.12%
40120 Temporary Wages	16,974	12,930	22,500	22,500	22,500	-	0.00%
40130 Overtime Wages	40,411	38,646	61,165	61,165	57,250	(3,915)	-6.40%
40210 FICA	52,818	50,350	55,730	55,730	50,163	(5,567)	-9.99%
40221 PERS	169,536	151,600	138,743	138,743	130,141	(8,602)	-6.20%
40321 Health Insurance	181,912	174,683	175,469	175,469	137,500	(37,969)	-21.64%
40322 Life Insurance	922	911	1,335	1,335	1,230	(105)	-7.87%
40410 Leave	86,611	74,548	75,504	75,504	64,179	(11,325)	-15.00%
40511 Other Benefits	2,676	864	864	864	864	-	0.00%
Total: Personnel	1,113,132	1,041,212	1,083,356	1,083,356	959,993	(123,363)	-11.39%
Supplies							
42020 Signage Supplies	24,383	27,424	32,000	32,000	30,000	(2,000)	-6.25%
42120 Computer Software	-	-	500	500	500	-	0.00%
42210 Operating Supplies	1,853	2,575	3,200	3,200	3,000	(200)	-6.25%
42230 Fuel, Oils and Lubricants	17,208	20,716	30,000	30,000	30,000	-	0.00%
42250 Uniforms	-	-	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	155	27,082	500	500	500	-	0.00%
42360 Motor Vehicle Repair Supplies	4,145	7,530	9,500	9,500	9,500	-	0.00%
42410 Small Tools & Equipment	2,282	2,146	2,300	2,300	2,300	-	0.00%
Total: Supplies	50,026	87,473	78,250	78,250	76,050	(2,200)	-2.81%
Services							
43011 Contractual Services	68,827	79,200	99,268	98,268	90,000	(9,268)	-9.34%
43019 Software Licensing	54	-	-	-	-	-	-
43110 Communications	7,804	7,230	11,000	11,000	11,000	-	0.00%
43140 Postage and Freight	835	596	600	600	1,000	400	66.67%
43210 Transportation/Subsistence	5,242	3,580	6,000	6,000	7,705	1,705	28.42%
43220 Car Allowance	-	157	-	559	-	-	-
43260 Training	375	-	650	325	500	(150)	-23.08%
43310 Advertising	7,060	7,886	7,000	9,005	7,000	-	0.00%
43510 Insurance Premium	28,023	26,048	23,949	23,949	25,154	1,205	5.03%
43610 Utilities	4,222	4,122	4,000	4,000	4,342	342	8.55%
43720 Equipment Maintenance	1,756	1,479	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	9,756	6,019	8,500	8,500	8,500	-	0.00%
43780 Buildings/Grounds Maintenance	277	1,280	-	87	-	-	-
43810 Rents and Operating Leases	-	125	-	200	-	-	-
43920 Dues and Subscriptions	20	65	150	438	300	150	100.00%
43931 Recording Fees	-	86	300	300	100	(200)	-66.67%
43951 Dust Control	374,116	360,299	300,000	300,000	300,000	-	0.00%
43952 Road Maintenance	4,537,791	4,648,194	4,600,000	4,598,186	4,700,000	100,000	2.17%
Total: Services	5,046,158	5,146,366	5,063,417	5,063,417	5,157,601	94,184	1.86%
Capital Outlay							
48120 Major Office Equipment	3,742	-	-	-	-	-	-
48610 Land Purchase	-	360	-	-	-	-	-
48710 Minor Office Equipment	1,646	1,858	1,500	863	3,000	1,500	100.00%
48720 Minor Office Furniture	73	-	500	1,137	500	-	0.00%
48740 Minor Machines & Equipment	-	-	500	500	500	-	0.00%
Total: Capital Outlay	5,461	2,218	2,500	2,500	4,000	1,500	60.00%
Transfers							
50237 Engineers Estimate Fund	-	-	-	12,000	12,000	12,000	-
50238 RIAD Match Fund	112,000	200,000	200,000	200,000	100,000	(100,000)	-50.00%
50434 Road Service Area Capital Projects	1,500,000	1,750,000	1,750,000	1,750,000	2,000,000	250,000	14.29%
Total: Transfers	1,612,000	1,950,000	1,950,000	1,962,000	2,112,000	162,000	-35.71%

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(63,145)	(46,287)	-	-	-	-	-
61990 Admin Service Fee	-	-	155,688	155,688	154,941	(747)	-0.48%
Total: Interdepartmental Charges	(63,145)	(46,287)	155,688	155,688	154,941	(747)	-0.48%
Department Total	\$ 7,763,632	\$ 8,180,982	\$ 8,333,211	\$ 8,345,211	\$ 8,464,585	\$ 131,374	1.58%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Roads Director, 4 Road Inspectors, 1/2 Administrative Assistant, and 1 Secretary.

Reduce: Admin Assistant from full time to 1/2 time.
Reinstate: Director's wages to full -time after 60% reduction in FY2019
Delete: Roads Senior Manager position that was added in FY2019

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road brushing, tree removal, and culvert marker installation.

40130 Overtime Wages. Overtime while on call on the weekend, after normal business hours, after hour meetings, and sign installation.

42020 Signage Supplies. Signs purchased to replace damaged or vandalized signs.

42410 Small Tools and Equipment. Saws, hand tools, brush cutters, and other miscellaneous small tools.

43011 Contractual Services. Abandoned vehicle removal from Borough right-of-ways (\$26,000), survey, steam thaw, street sweep, striping, asphalt crack sealing and culvert clearing (\$60,000), and janitorial services (\$4,000).

43140 Postage and Freight. Higher number of certified letters being mailed.

43210 Transportation/Subsistence. Increased to provide new training for first aid and bear encounters. Travel for Road Service Area board members to board meetings, travel to Homer and Seward for road inspections and DOT training for road inspectors.

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

43952 Road Maintenance. Provide general maintenance as well as brushing and ditching. Increased to reflect actual expenditures.

48710 Minor Office Equipment. Replace monitors (\$1,350), computer (\$1,150), and IPAD (\$500) in accordance with standard replacement schedule.

48720 Minor Office Furniture. Two chairs (\$500).

48740 Minor Machines and Equipment. Gas brush cutter (\$500).

50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

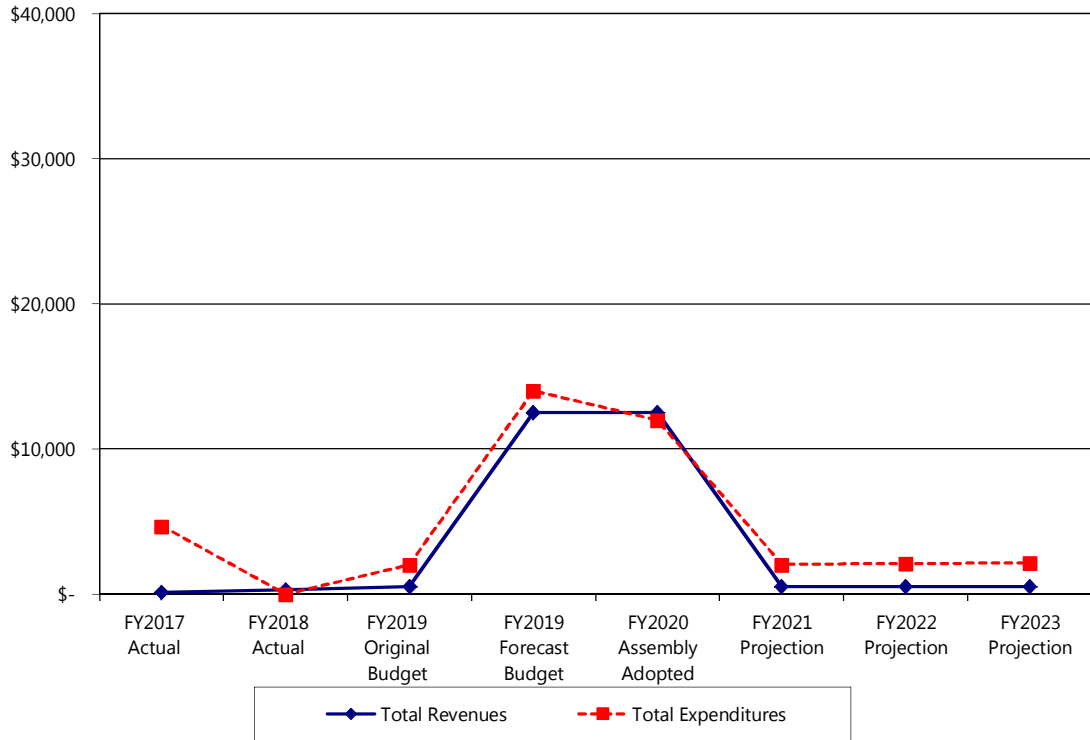
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 340, 344-345, 358 & 391-392.

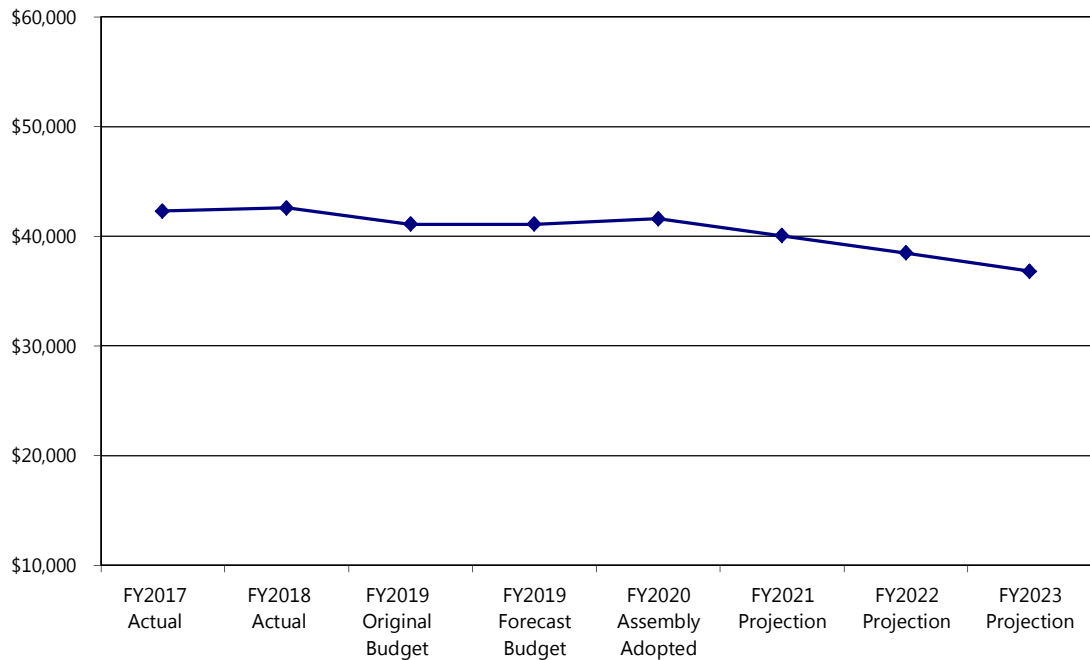
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 125	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	125	300	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	-	-	12,000	12,000	-	-	-
Total Operating Transfer	-	-	-	12,000	12,000	-	-	-
Total Revenues and Operating Transfers	125	300	500	12,500	12,500	500	500	500
Expenditures:								
Personnel	-	-	2,000	4,000	2,000	2,040	2,091	2,154
Services	614	-	-	10,000	10,000	-	-	-
Capital Outlay	4,070	-	-	-	-	-	-	-
Total Expenditures	4,684	-	2,000	14,000	12,000	2,040	2,091	2,154
Net Results From Operations	(4,559)	300	(1,500)	(1,500)	500	(1,540)	(1,591)	(1,654)
Change in Fund Balance	(4,559)	300	(1,500)	(1,500)	500	(1,540)	(1,591)	(1,654)
Beginning Fund Balance	46,854	42,295	42,595	42,595	41,095	41,595	40,055	38,464
Ending Fund Balance	\$ 42,295	\$ 42,595	\$ 41,095	\$ 41,095	\$ 41,595	\$ 40,055	\$ 38,464	\$ 36,810

Engineer's Estimate Fund Revenues and Expenditures



Engineer's Estimate Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

Fund 237

Department 33950 - Engineer's Estimate Fund

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ -	\$ 1,320	\$ 2,640	\$ 1,320	\$ -	0.00%
40210 FICA	-	-	80	160	80	-	0.00%
40221 PERS	-	-	300	600	300	-	0.00%
40321 Health Insurance	-	-	298	596	298	-	0.00%
40322 Life Insurance	-	-	2	4	2	-	0.00%
Total: Personnel	-	-	2,000	4,000	2,000	-	0.00%
Services							
43011 Contractual Services	-	-	-	10,000	10,000	10,000	-
43310 Advertising	614	-	-	-	-	-	-
Total: Services	614	-	-	10,000	10,000	10,000	-
Capital Outlay							
49311 Design Services	4,070	-	-	-	-	-	-
Total: Capital Outlay	4,070	-	-	-	-	-	-
Department Total	\$ 4,684	\$ -	\$ 2,000	\$ 14,000	\$ 12,000	\$ 10,000	0.00%

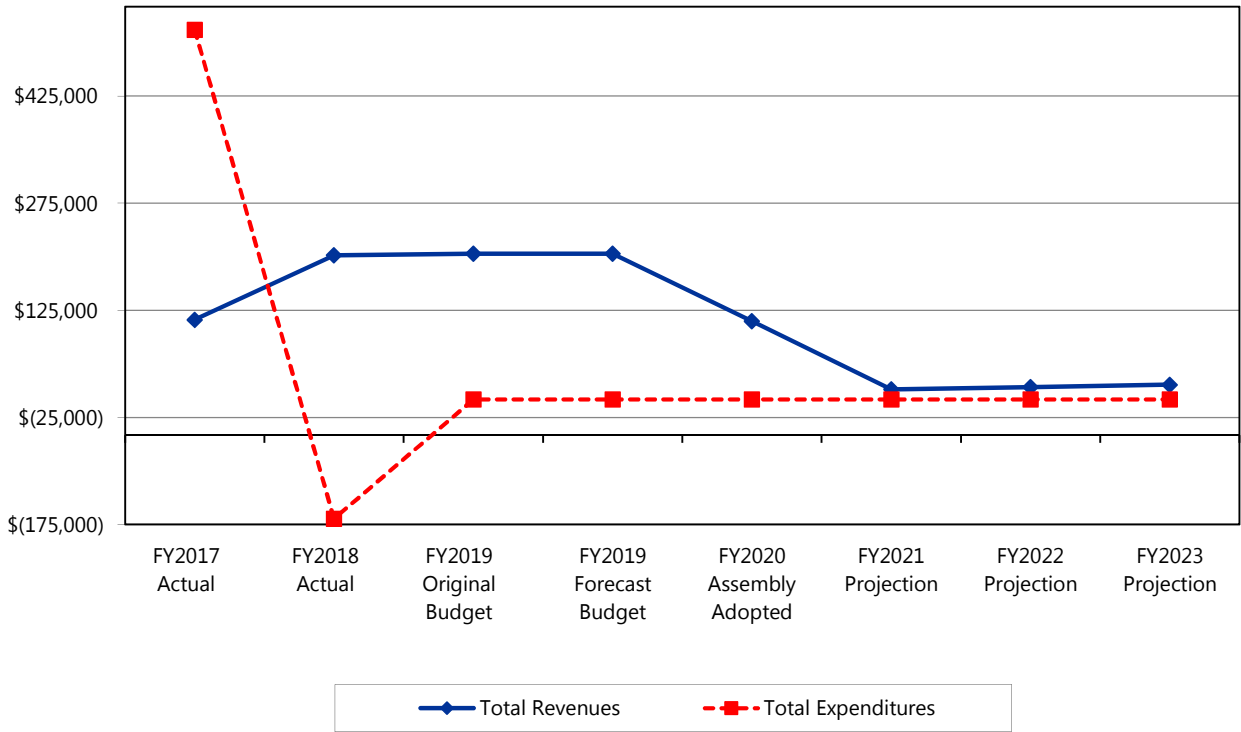
Line-Item Explanations

43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

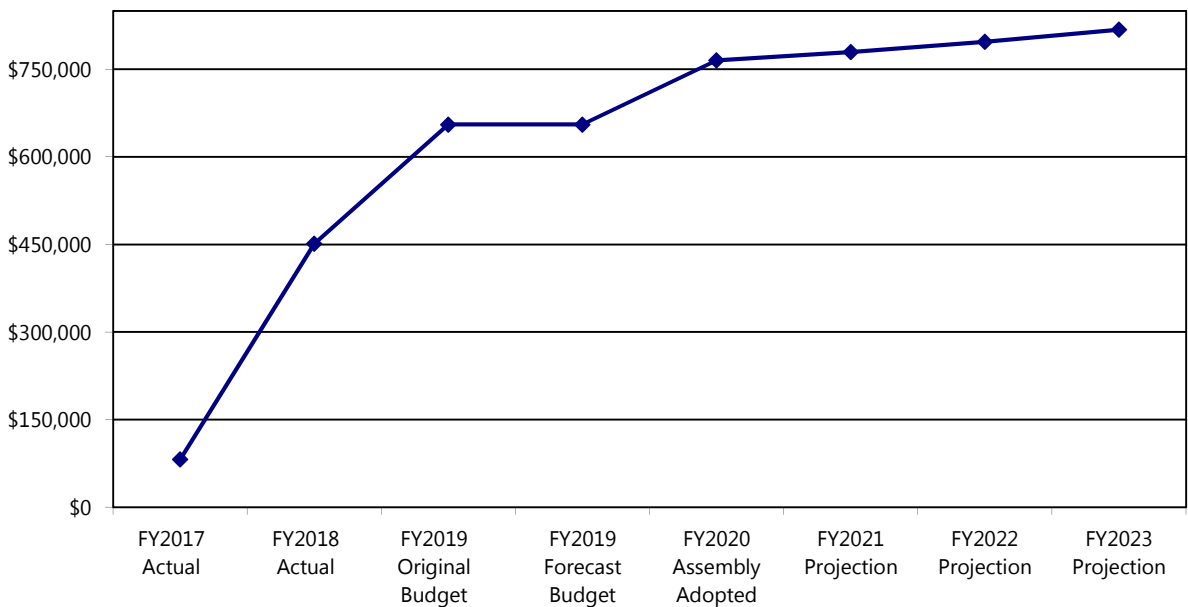
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ (268)	\$ 2,091	\$ 4,249	\$ 4,249	\$ 9,831	\$ 14,348	\$ 17,540	\$ 20,924
Total Revenues	(268)	2,091	4,249	4,249	9,831	14,348	17,540	20,924
Operating Transfers From:								
Special Revenue Fund	112,000	200,000	200,000	200,000	100,000	-	-	-
Total Operating Transfer	112,000	200,000	200,000	200,000	100,000	-	-	-
Total Revenues and Operating Transfers	111,732	202,091	204,249	204,249	109,831	14,348	17,540	20,924
Expenditures:								
Services	517,483	-	-	-	-	-	-	-
Transfers	-	(167,090)	-	-	-	-	-	-
Total Expenditures	517,483	(167,090)	-	-	-	-	-	-
Total Expenditures and Operating Transfers	517,483	(167,090)	-	-	-	-	-	-
Net Results From Operations	(405,751)	369,181	204,249	204,249	109,831	14,348	17,540	20,924
Change in Fund Balance	(405,751)	369,181	204,249	204,249	109,831	14,348	17,540	20,924
Beginning Fund Balance	487,718	81,967	451,148	451,148	655,397	765,228	779,576	797,116
Ending Fund Balance	\$ 81,967	\$ 451,148	\$ 655,397	\$ 655,397	\$ 765,228	\$ 779,576	\$ 797,116	\$ 818,040

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

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

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	
				Budget	Budget	Adopted	Original Budget %	
Services								
43011	Contractual Services	\$ 517,483	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total: Services	517,483	-	-	-	-	-	-
Transfers								
50830	RIAD projects	-	(167,090)	-	-	-	-	-
	Total: Transfers	-	(167,090)	-	-	-	-	-
Department Total		\$ 517,483	\$ (167,090)	\$ -	\$ -	\$ -	\$ -	0.00%

Line-Item Explanations

43011 Contractual Services. It is anticipated that two supplemental applications will be brought forward in FY20 as there are two large projects processed that will require an appropriation upon assembly approval of the project. Silver Weed St./Daisy Ave. RIAD intent to proceed has been submitted(\$242,916.06). Awaiting engineer's estimate for Rustic Ave.

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Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2020 budget year is \$52,512,091.

Operational funding for the school district is appropriated as follows: \$41,463,667 for local effort and in-kind of \$11,048,424 consisting of \$7,773,247 for maintenance, \$90,000 for utilities, \$2,970,178 for property, liability insurance and worker’s compensation, \$95,790 for audit cost, and \$119,209 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough’s General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough’s 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$3,793,886 for school related debt of which \$0.00 is expected to be reimbursed from the State of Alaska, and \$2,250,000 for school district capital projects. Total funding provided for school purposes is \$58,555,977. Total funding for schools represent approximately **68.53%** of the Borough’s budget; sales tax revenues provide approximately **55%** of the Borough’s funding provided for schools, the balance comes from property taxes and other revenue sources.

Key Measures

	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
# of students	8,785	8,712	8,680	8,681
Operational Funding				
Funding from sales tax	\$ 30,400,062	\$ 31,508,914	\$ 31,733,000	\$ 32,272,462
Funding from property tax	17,838,370	18,229,518	18,005,432	20,239,629
Total funding	<u>\$ 48,238,432</u>	<u>\$ 49,738,432</u>	<u>\$ 49,738,432</u>	<u>\$ 52,512,091</u>
Mill rate equivalent in funding	6.17	6.11	6.08	6.24
Borough funding per student	\$ 5,491	\$ 5,709	\$ 5,730	\$ 6,049
Non Operational Funding:				
School capital projects	\$ 1,425,000	\$ 1,135,000	\$ 1,625,000	\$ 2,250,000
School Debt Service (net of State payment)	1,842,417	1,428,426	1,147,170	3,793,886
Total Borough Funding	<u>\$ 51,505,849</u>	<u>\$ 52,301,858</u>	<u>\$ 52,510,602</u>	<u>\$ 58,555,977</u>
Total mill rate equivalent in funding (net of debt reimbursement from State)	6.59	6.42	6.42	6.96
Equivalent mill rate, net of sales tax	2.70	2.55	2.54	3.12

Education

Postsecondary Education Fund

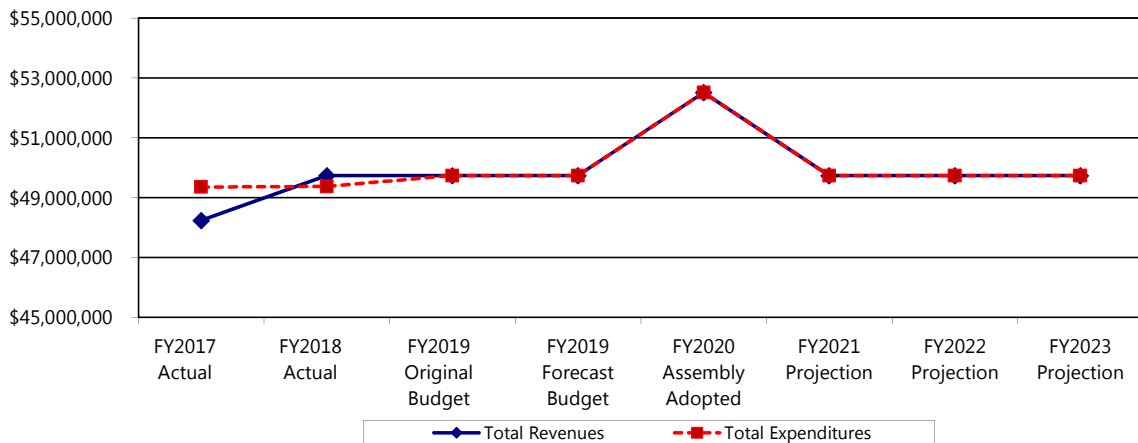
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills.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

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Fund: 241 School Fund - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenue	\$ 151,530	\$ 106,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	1,414	-	-	-	-	-	-	-
Total Revenues	152,944	106,060	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	48,238,432	49,738,432	49,738,432	49,738,432	52,512,091	49,738,432	49,738,432	49,738,432
Total Operating Transfers	48,238,432	49,738,432	49,738,432	49,738,432	52,512,091	49,738,432	49,738,432	49,738,432
Total Revenues and Other Financing Sources	48,391,376	49,844,492	49,738,432	49,738,432	52,512,091	49,738,432	49,738,432	49,738,432
Expenditures:								
Custodial Maintenance	117,071	118,661	120,393	120,393	119,209	122,189	122,189	122,189
Maintenance	7,972,985	7,615,431	7,929,758	7,929,758	7,773,247	7,889,846	8,047,643	8,208,596
Non-Departmental:								
Audit	58,384	63,743	93,000	93,000	95,790	95,790	95,790	95,790
Insurance Premium	2,542,569	2,613,921	2,621,584	2,621,584	2,970,178	3,267,196	3,430,556	3,430,556
Utilities	84,002	78,877	89,900	89,900	90,000	91,800	91,800	91,800
School Operations	38,583,417	38,883,797	38,883,797	38,883,797	41,463,667	38,271,611	37,950,454	37,789,501
Total Expenditures	49,358,428	49,374,430	49,738,432	49,738,432	52,512,091	49,738,432	49,738,432	49,738,432
Total Expenditures and Operating Transfers	49,358,428	49,374,430	49,738,432	49,738,432	52,512,091	49,738,432	49,738,432	49,738,432
Net Results From Operations	(967,052)	470,062	-	-	-	-	-	-
Projected Lapse	-	-	-	49,738	-	-	-	-
Change in Fund Balance	(967,052)	470,062	-	49,738	-	-	-	-
Beginning Fund Balance	2,288,499	1,321,447	1,791,509	1,791,509	1,841,247	1,841,247	1,841,247	1,841,247
Ending Fund Balance	1,321,447	1,791,509	1,791,509	1,841,247	1,841,247	1,841,247	1,841,247	1,841,247
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	943,928	1,413,990	1,413,990	1,463,728	1,463,728	1,463,728	1,463,728	1,463,728
Total Fund Balance	\$ 1,321,447	\$ 1,791,509	\$ 1,791,509	\$ 1,841,247	\$ 1,841,247	\$ 1,841,247	\$ 1,841,247	\$ 1,841,247

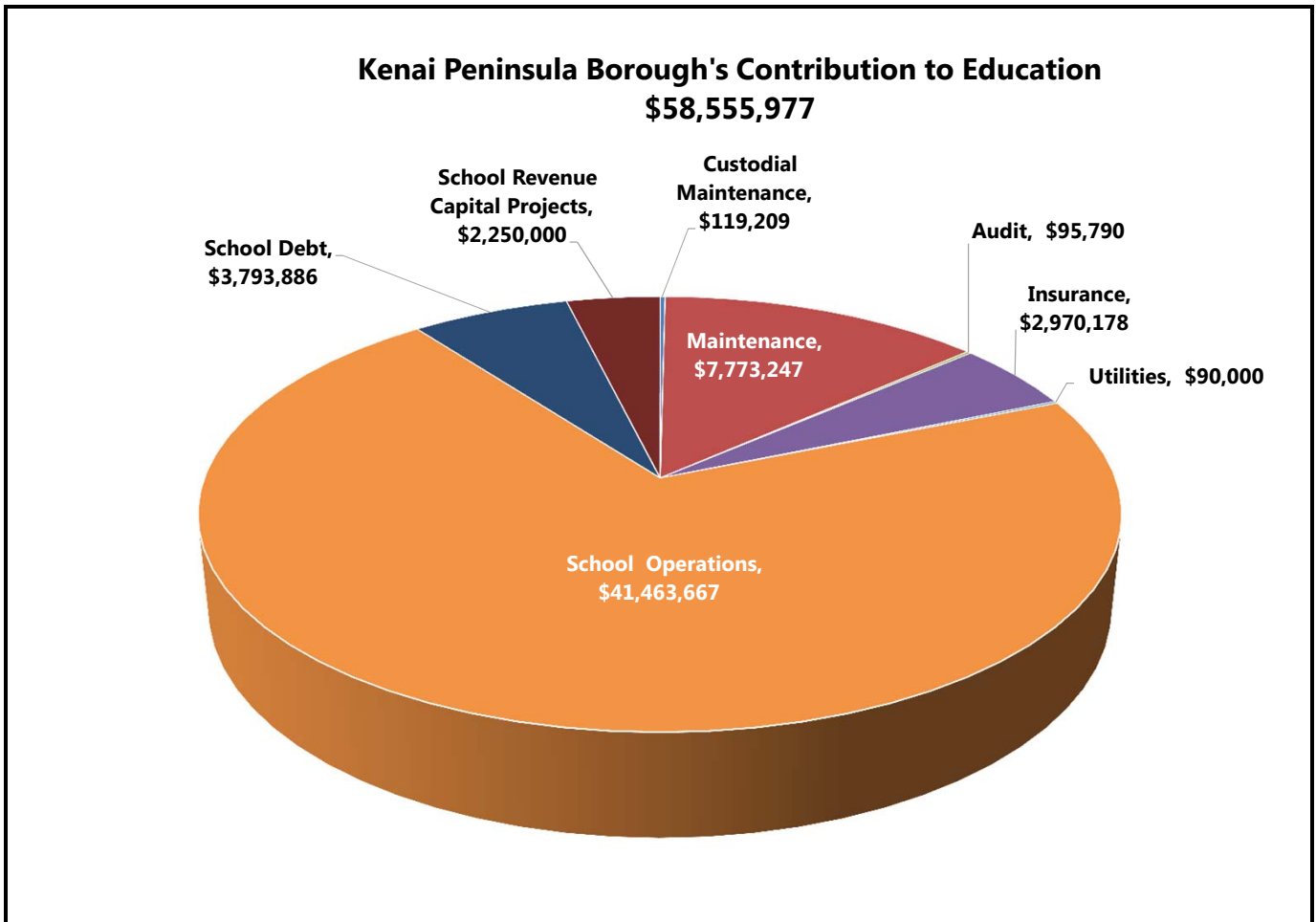
**School Fund
Revenues and Expenditures**



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Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2017 Actual		FY2018 Forecast Budget		FY2019 Forecast Budget		FY2020 Adopted Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	7,815,708,000	Equivalent	8,140,475,000	Equivalent	8,185,334,000	Equivalent	8,418,102,000	Equivalent
Local Effort to School District								
Custodial Maintenance	\$ 117,071	0.01	\$ 118,063	0.01	\$ 120,393	0.01	\$ 119,209	0.01
Maintenance	7,972,985	0.97	7,979,456	0.95	7,929,758	0.94	7,773,247	0.92
Audit	58,384	0.01	112,403	0.01	93,000	0.01	95,790	0.01
Insurance	2,542,569	0.31	2,613,921	0.31	2,621,584	0.31	2,970,178	0.35
Utilities	84,002	0.01	89,900	0.01	89,900	0.01	90,000	0.01
School Operations	38,583,417	4.71	38,883,797	4.62	38,883,797	4.62	41,463,667	4.93
Total Local Effort to School District	49,358,428	6.06	49,797,540	6.08	49,738,432	5.91	52,512,091	6.24
Other Educational Funding								
School Debt	4,126,067	0.50	3,811,948	0.45	3,801,562	0.45	3,793,886	0.45
School Revenue Capital Projects	1,425,000	0.17	1,075,000	0.13	1,200,000	0.14	2,250,000	0.27
Total Other Educational Funding	5,551,067	0.68	4,886,948	0.58	5,001,562	0.59	6,043,886	0.72
Total Education from Borough	\$ 54,909,495	6.75	\$ 54,684,488	6.68	\$ 54,739,994	6.50	\$ 58,555,977	6.96
State on-behalf payment included in expenditure amount	\$ 151,530		\$ -		\$ -		\$ -	



Department Function

Fund 241

School Fund

Dept 11235

Human Resources – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

Continued concerns about timely snow removal with limited staff at critical times.

FY2019 Accomplishments

- Continued to use internal shift coverage, school district temporary recruitment pool, flexible schedules and shift trades to cover short-term absences and special events.
- Continued to support late evening and overnight events hosted at the complex.

FY2020 New Initiatives:

- Review the current inventory of cleaning products to see if more environmental friendly products are available.

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	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Custodial	99%	99%	99%	99%

Percentages gauged by number of complaints received by General Services.

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History*	1.25	1.25	1.25	1.25

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

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 11235 - School Fund Custodial Maintenance

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 57,193	\$ 56,566	\$ 57,367	\$ 57,367	\$ 57,823	\$ 456	0.79%
40120 Temporary Wages	293	1,433	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	255	563	1,183	1,183	1,189	6	0.51%
40210 FICA	4,735	5,312	5,411	5,411	5,620	209	3.86%
40221 PERS	16,106	15,830	13,389	13,389	13,494	105	0.78%
40321 Health Insurance	29,049	29,317	29,640	29,640	25,500	(4,140)	-13.97%
40322 Life Insurance	143	96	149	149	185	36	24.16%
40410 Leave	6,601	6,693	7,166	7,166	9,415	2,249	31.38%
40511 Other Benefits	218	216	216	216	216	-	0.00%
Total: Personnel	114,593	116,026	117,221	117,221	116,142	(1,079)	-0.92%
Supplies							
42210 Operating Supplies	24	194	125	125	125	-	0.00%
42250 Uniforms	313	312	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	-	-	100	100	100	-	0.00%
42410 Small Tools & Equipment	267	253	400	400	400	-	0.00%
Total: Supplies	604	759	937	937	937	-	0.00%
Services							
43011 Contractual Services	891	871	1,050	1,050	1,000	(50)	-4.76%
43110 Communications	89	93	120	120	120	-	0.00%
43210 Transportation/Subsistence	39	37	60	60	60	-	0.00%
43610 Public Utilities	855	805	905	905	850	(55)	-6.08%
43720 Equipment Maintenance	-	70	100	100	100	-	0.00%
Total: Services	1,874	1,876	2,235	2,235	2,130	(105)	-4.70%
Department Total	\$ 117,071	\$ 118,661	\$ 120,393	\$ 120,393	\$ 119,209	\$ (1,184)	-0.98%

Line-Item Explanations

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

43011 Contractual Services. Window washing at the main Borough building and Records office (\$1,000). Decrease in laundering custodial cleaning cloths due to installment of onsite washer/dryer.

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

Department Function

Fund 241

School Fund

Dept 41010

Facilities Maintenance

Mission

Maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for all occupants. Conduct comprehensive preventative maintenance programs that promote long system and equipment life. Manage and administer project upgrades that replace building components that are end of life and contribute to enhanced efficiencies or code compliance.

Program Description

The Kenai Peninsula Borough Maintenance Department is responsible for the repair and maintenance of the Kenai Peninsula Borough school facilities and select Borough buildings.

Major Long Term Issues and Concerns

- Increasing demand on the Borough and the Maintenance Department to protect the integrity of our aging facilities.
- Many critical systems and structure elements of the Borough are maintained well beyond their expected useful life. As a result, maintaining the safe and secure environment within our schools is becoming more difficult. Some of these systems are approaching a point where they are no longer supported by industry. The cost of supplies and services to maintain these elements within our facilities increases annually.
- While the current budget trend has been able to keep pace with basic maintenance, little headway has been made with respects to the replacement of many of our aged HVAC control systems. Funding of approximately \$5,000,000 would need to be identified to replace these systems.
- Additionally, facility security and intrusion management continues to be an important need for District and Borough facilities.

FY2019 Accomplishments

- Installation/replacement of the fire/monitoring systems at Port Graham (main building) and Susan B. English Schools.
- Continued district wide LED lighting improvements, focusing on exterior and large interior space illumination. Completions: SOHI, Tebughna, Homer High Commons.
- Completed replacement of the wooden gym floor at Homer Middle School as well as various area wide flooring replacements projects.
- Sand down & refinish of Soldotna High and Tustumena gym floors.
- Boiler replacements at Soldotna Prep and the Borough Administration Building.

- Relocation of a "portable" from Soldotna Prep to the Mountain View campus.
- Vet and select area wide card entry system.
- Design phase of waste-water systems project at McNeil Canyon Schools.
- Complete electronic conversion of print and O&M library (SharePoint reference accessible anywhere).

FY2020 New Initiatives

- Code compliant/monitored fire systems at the following facilities: Soldotna Elementary and Port Graham Teacherage.
- Generation/transfer upgrade at Susan B. English and, time/budget permitting, Redoubt Elementary.
- Moose Pass propane tank farm improvements.
- New fire monitoring system at Soldotna El.
- Complete boiler plant and rooftop fan replacements at Homer High School.
- HVAC improvements at Hope School, Tebughna, Tustumena and Seward Elem.
- Door replacements at Redoubt Elementary.
- Bathroom restoration at KCHS Vocational.
- Pool/Gym locker replacement at Seward High School.
- Continued upgrades to district wide intercom systems for improved paging, emergency notification and intrusion control (grant).
- Various lighting upgrade projects area-wide. Of note: North Star, Mountain View, Seward Elementary atrium LED. Susan B. English exterior. McNeal Canyon exterior and gym, Homer High Gym LED, and area-wide auditorium improvements.
- Card entry system installs at BAB and various district school facilities.
- Continue development of comprehensive "SharePoint" facility equipment inventory.

Department Function

Fund 241

School Fund

Dept 41010

Facilities Maintenance - Continued

Performance Measures

Staffing History	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2019 Adopted
Maintenance staff	45	45	44.6	43.5

Performance Measures

Priority/Goal: Maintain Borough Schools and administrative facilities to a level that provides for a safe and secure environment.

Goal: Increase efforts to perform our duties in the most effective and efficient manner as possible.

- Objective:**
1. Monitor our programs to ensure efficiency through projects and upgrades.
 2. Use our work order program and technology to enable us to perform to a high level.
 3. Providing training to keep abreast of current codes and maintenance trends.
 4. Provide the best safety program to maintenance personnel; limiting time loss and liability.

Measures:

Work Order Requests	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Borough-wide	11,266	10,978	10,962	11,000

Commentary:

The Kenai Peninsula Borough Maintenance department strives to our facilities and has always been considered one of the finest organizations of its type in the state. In order to continue this trend, it is important to attract and hire the best staff possible. It is also important to continue to find sources of funding that support needed and required improvements to our aging facilities.

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 41010 - School Fund Maintenance Department

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,911,252	\$ 2,767,262	\$ 3,193,291	\$ 3,193,291	\$ 3,094,099	\$ (99,192)	-3.11%
40120 Temporary Wages	495,305	548,918	400,000	400,000	400,000	-	0.00%
40130 Overtime Wages	25,229	20,117	57,142	57,142	60,213	3,071	5.37%
40210 FICA	289,335	277,821	304,398	304,398	295,528	(8,870)	-2.91%
40221 PERS	875,392	800,896	740,162	740,162	718,987	(21,175)	-2.86%
40321 Health Insurance	1,023,051	972,092	1,110,979	1,110,979	1,114,500	3,521	0.32%
40322 Life Insurance	5,184	5,036	7,978	7,978	7,741	(237)	-2.97%
40410 Leave	509,465	492,341	434,554	434,554	411,466	(23,088)	-5.31%
40511 Other Benefits	11,290	21,977	35,904	35,904	35,834	(70)	-0.19%
Total: Personnel	6,145,503	5,906,460	6,284,408	6,284,408	6,138,368	(146,040)	-2.32%
Supplies							
42120 Computer Software	-	163	1,000	1,000	500	(500)	-50.00%
42210 Operating Supplies	45,147	41,712	45,000	45,000	45,000	-	0.00%
42230 Fuel, Oils and Lubricants	92,464	95,708	110,000	110,000	110,000	-	0.00%
42250 Uniforms	4,550	7,811	10,000	10,000	10,000	-	0.00%
42263 Training Supplies	115	38	-	-	500	500	-
42310 Repair/Maintenance Supplies	714,456	703,920	770,910	770,910	770,910	-	0.00%
42360 Motor Vehicle Supplies	50,324	43,416	35,000	35,000	35,000	-	0.00%
42410 Small Tools & Equipment	33,018	28,532	20,000	20,000	20,000	-	0.00%
Total: Supplies	940,074	921,300	991,910	991,910	991,910	-	0.00%
Services							
43011 Contractual Services	68,492	84,092	70,000	70,000	70,000	-	0.00%
43014 Physical Examinations	4,175	8,465	5,500	5,500	5,500	-	0.00%
43015 Water/Air Sample Test	13,834	11,533	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	17,566	17,508	20,000	20,000	20,000	-	0.00%
43050 Solid Waste Fees	1,910	675	1,500	1,500	1,500	-	0.00%
43110 Communications	35,929	34,587	38,000	38,000	38,000	-	0.00%
43140 Postage and Freight	17,258	18,560	20,000	20,000	20,000	-	0.00%
43210 Transportation/Subsistence	180,736	156,916	180,000	180,000	180,000	-	0.00%
43260 Training	7,691	11,220	9,000	9,000	9,000	-	0.00%
43310 Advertising	774	798	1,000	1,000	1,000	-	0.00%
43610 Utilities	108,843	103,689	105,000	105,000	110,000	5,000	4.76%
43720 Equipment Maintenance	3,745	1,569	3,500	3,500	3,500	-	0.00%
43750 Vehicle Maintenance	2,991	3,963	3,500	3,500	3,500	-	0.00%
43764 Snow Removal	405,834	333,037	350,000	350,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	236,964	205,317	210,000	210,000	205,000	(5,000)	-2.38%
43810 Rents & Operating Leases	8,867	11,977	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	154,479	139,502	94,790	94,790	79,986	(14,804)	-15.62%
43920 Dues and Subscriptions	2,924	2,470	3,500	3,500	3,500	-	0.00%
Total: Services	1,273,012	1,145,878	1,143,540	1,143,540	1,128,736	(14,804)	-1.29%
Capital Outlay							
48120 Major Office Equipment	9,408	-	-	-	-	-	-
48311 Machinery & Equipment	26,818	21,655	-	-	-	-	-
48710 Minor Office Equipment	6,580	5,779	7,900	7,900	7,636	(264)	-3.34%
48720 Minor Office Furniture	-	2,875	1,000	1,000	1,000	-	0.00%
48740 Minor Machines & Equipment	7,114	18,827	2,000	2,000	2,000	-	0.00%
49433 Plan Reviews/Permit Fees	698	674	750	750	750	-	0.00%
Total: Capital Outlay	50,618	49,810	11,650	11,650	11,386	(264)	-2.27%

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
60001 Charges (To) From Purchasing	217,340	219,451	223,250	223,250	227,847	4,597	2.06%
60002 Charges (To) From Other Depts.	(225,821)	(280,573)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(427,741)	(346,895)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(436,222)	(408,017)	(501,750)	(501,750)	(497,153)	4,597	-
Department Total	\$ 7,972,985	\$ 7,615,431	\$ 7,929,758	\$ 7,929,758	\$ 7,773,247	\$ (156,511)	-1.97%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Maintenance, 2 Maintenance Foremen, 1 Lead Electrician, 4 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 2 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 Coordinator, 1 Administrative Assistant, .5 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

Reinstated: Director to full-time
Reduced: 1 project manager
Reduced: 1 full-time Secretary-Dispatcher to half-time.

40120 Temporary Wages. To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

42310 Repair/Maintenance Supplies. Supplies necessary for maintenance of school facilities.

43764 Snow Removal. Contract snow removal at all district facilities.

43812 Equipment Replacement Payments. Payment to the Equipment Replacement Fund for vehicles and equipment. Reduction due to deferral of 3 vehicle purchases, extending useful life.

48710 Minor Office Equipment. Scheduled replacement of 4 desktop computers (\$827 each), 3 desktop computers (\$654 each), and 2 laptop computers (\$1,183 each).

48720 Minor Office Furniture. 4 Office chairs (\$250 each).

48740 Minor Machines. Miscellaneous small tools (\$2,000).

60001-60003 Charges (To) From Other Depts. Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 51 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 340, 341-342, 348, & 361-373.

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 94910 - School Fund Non-Departmental

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43012 Audit Services	\$ 58,384	\$ 63,743	\$ 93,000	\$ 93,000	\$ 95,790	\$ 2,790	3.00%
43510 Insurance Premium	2,542,569	2,613,921	2,621,584	2,621,584	2,970,178	348,594	13.30%
43610 Utilities	84,002	78,877	89,900	89,900	90,000	100	0.11%
Total: Services	2,684,955	2,756,541	2,804,484	2,804,484	3,155,968	351,484	12.53%
Transfers							
50241 School District Operations	38,583,417	38,883,797	38,883,797	38,883,797	41,463,667	2,579,870	6.63%
Total: Transfers	38,583,417	38,883,797	38,883,797	38,883,797	41,463,667	2,579,870	6.63%
Department Total	\$ 41,268,372	\$ 41,640,338	\$ 41,688,281	\$ 41,688,281	\$ 44,619,635	\$ 2,931,354	7.03%

Line-Item Explanations

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units. Anticipated contract increase due to renewal of audit service contract.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,968,445	\$ 2,823,828	\$ 3,250,658	\$ 3,250,658	\$ 3,151,922	\$ (98,736)	-3.04%
40120 Temporary Wages	495,598	550,351	402,700	402,700	402,700	-	0.00%
40130 Overtime Wages	25,484	20,680	58,325	58,325	61,402	3,077	5.28%
40210 FICA	294,070	283,133	309,809	309,809	301,148	(8,661)	-2.80%
40221 PERS	891,498	816,726	753,551	753,551	732,481	(21,070)	-2.80%
40321 Health Insurance	1,052,100	1,001,409	1,140,619	1,140,619	1,140,000	(619)	-0.05%
40322 Life Insurance	5,327	5,132	8,127	8,127	7,926	(201)	-2.47%
40410 Leave	516,066	499,034	441,720	441,720	420,881	(20,839)	-4.72%
40511 Other Benefits	11,508	22,193	36,120	36,120	36,050	(70)	-0.19%
Total: Personnel	6,260,096	6,022,486	6,401,629	6,401,629	6,254,510	(147,119)	-2.30%
Supplies							
42120 Computer Software	-	163	1,000	1,000	500	(500)	-50.00%
42210 Operating Supplies	45,171	41,906	45,125	45,125	45,125	-	0.00%
42230 Fuel, Oils and Lubricants	92,464	95,708	110,000	110,000	110,000	-	0.00%
42250 Uniforms	4,863	8,123	10,312	10,312	10,312	-	0.00%
42263 Training Supplies	115	38	-	-	500	500	-
42310 Repair/Maint Supplies	714,456	703,920	771,010	771,010	771,010	-	0.00%
42360 Motor Vehicle Supplies	50,324	43,416	35,000	35,000	35,000	-	0.00%
42410 Small Tools & Equipment	33,285	28,785	20,400	20,400	20,400	-	0.00%
Total: Supplies	940,678	922,059	992,847	992,847	992,847	-	0.00%
Services							
43011 Contractual Services	69,383	84,963	71,050	71,050	71,000	(50)	-0.07%
43012 Audit Services	58,384	63,743	93,000	93,000	95,790	2,790	3.00%
43014 Physical Examinations	4,175	8,465	5,500	5,500	5,500	-	0.00%
43015 Water/Air Sample Test	13,834	11,533	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	17,566	17,508	20,000	20,000	20,000	-	0.00%
43050 Solid Waste Fees	1,910	675	1,500	1,500	1,500	-	0.00%
43110 Communications	36,018	34,680	38,120	38,120	38,120	-	0.00%
43140 Postage and Freight	17,258	18,560	20,000	20,000	20,000	-	0.00%
43210 Transportation/Subsistence	180,775	156,953	180,060	180,060	180,060	-	0.00%
43260 Training	7,691	11,220	9,000	9,000	9,000	-	0.00%
43310 Advertising	774	798	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	2,542,569	2,613,921	2,621,584	2,621,584	2,970,178	348,594	13.30%
43610 Utilities	193,700	183,371	195,805	195,805	200,850	5,045	2.58%
43720 Equipment Maintenance	3,745	1,639	3,600	3,600	3,600	-	0.00%
43750 Vehicle Maintenance	2,991	3,963	3,500	3,500	3,500	-	0.00%
43764 Snow Removal	405,834	333,037	350,000	350,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	236,964	205,317	210,000	210,000	205,000	(5,000)	-2.38%
43810 Rents	8,867	11,977	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	154,479	139,502	94,790	94,790	79,986	(14,804)	-15.62%
43920 Dues and Subscriptions	2,924	2,470	3,500	3,500	3,500	-	0.00%
Total: Services	3,959,841	3,904,295	3,950,259	3,950,259	4,286,834	336,575	8.52%
Capital Outlay							
48120 Major Office Equipment	9,408	-	-	-	-	-	-
48311 Machinery & Equipment	26,818	21,655	-	-	-	-	-
48710 Minor Office Equipment	6,580	5,779	7,900	7,900	7,636	(264)	-3.34%
48720 Minor Office Furniture	-	2,875	1,000	1,000	1,000	-	0.00%
48740 Minor Machines & Equipment	7,114	18,827	2,000	2,000	2,000	-	0.00%
49433 Plan Reviews/Permit Fees	698	674	750	750	750	-	0.00%
Total: Capital Outlay	50,618	49,810	11,650	11,650	11,386	(264)	-2.27%

**Kenai Peninsula Borough
Budget Detail**

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

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50241 School District Operations	\$ 38,583,417	\$ 38,883,797	\$ 38,883,797	\$ 38,883,797	\$ 41,463,667	\$ 2,579,870	6.63%
Total: Transfers	38,583,417	38,883,797	38,883,797	38,883,797	41,463,667	2,579,870	6.63%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	217,340	219,451	223,250	223,250	227,847	4,597	2.06%
60002 Charges (To) From Other Depts.	(225,821)	(280,573)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(427,741)	(346,895)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(436,222)	(408,017)	(501,750)	(501,750)	(497,153)	4,597	-
Department Total	\$ 49,358,428	\$ 49,374,430	\$ 49,738,432	\$ 49,738,432	\$ 52,512,091	\$ 2,773,659	5.58%

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Total Summary**

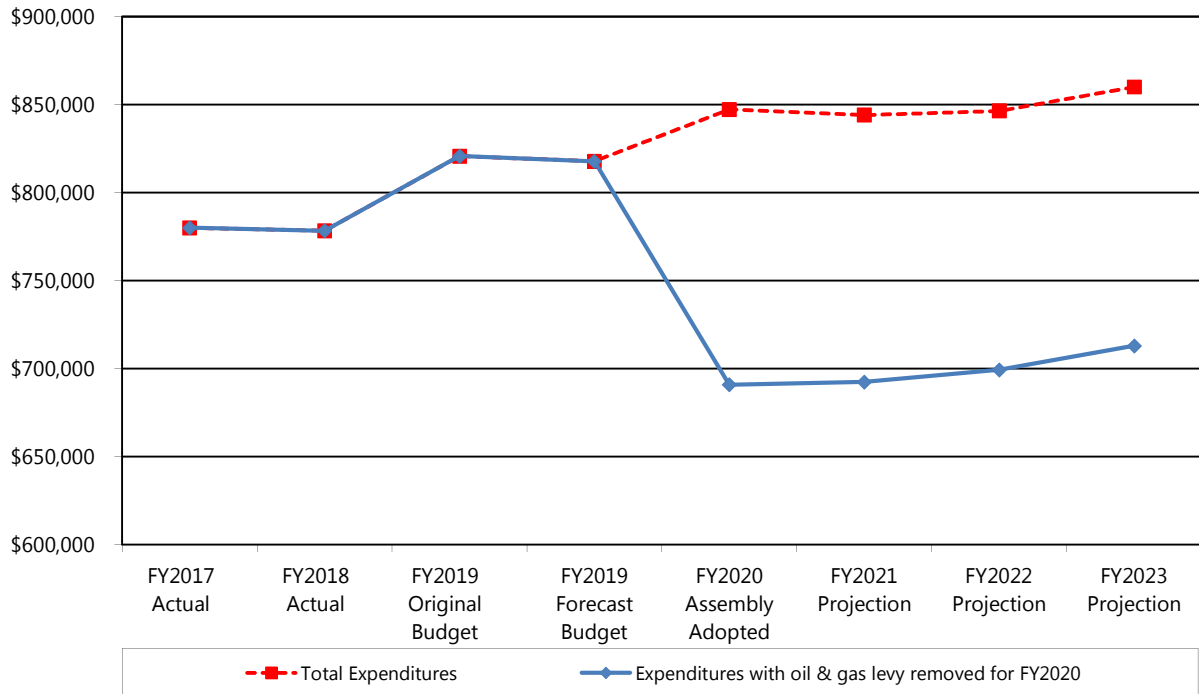
	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
40XXX Total Personnel	\$ 6,260,096	\$ 6,022,486	\$ 6,401,629	\$ 6,401,629	\$ 6,254,510	(147,119)	-2.30%
42XXX Total Supplies	940,678	922,059	992,847	992,847	992,847	-	0.00%
43XXX Total Services	3,959,841	3,904,295	3,950,259	3,950,259	4,286,834	336,575	8.52%
48XXX Total Capital Outlay	50,618	49,810	11,650	11,650	11,386	(264)	-2.27%
50XXX Total Transfers	38,583,417	38,883,797	38,883,797	38,883,797	41,463,667	2,579,870	6.63%
6XXX Total Interdepartmental Charges	(436,222)	(408,017)	(501,750)	(501,750)	(497,153)	4,597	-
Fund Totals	\$ 49,358,428	\$ 49,374,430	\$ 49,738,432	\$ 49,738,432	\$ 52,512,091	\$ 2,773,659	5.58%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 779,958	\$ 778,252	\$ 820,685	\$ 817,755	\$ 847,186	\$ 843,975	\$ 846,349	\$ 860,017
Total Operating Transfers								
Total Revenues and Other Financing Sources	779,958	778,252	820,685	817,755	847,186	843,975	846,349	860,017
Expenditures:								
Services	779,958	778,252	820,685	817,755	847,186	843,975	846,349	860,017
Total Expenditures	779,958	778,252	820,685	817,755	847,186	843,975	846,349	860,017
Total Expenditures and Operating Transfers	779,958	778,252	820,685	817,755	847,186	843,975	846,349	860,017
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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Post Secondary Education Expenditures



Kenai Peninsula Borough Budget Detail

Fund 242 Postsecondary Education Department 78090 - Kenai Peninsula College

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43023 Kenai Peninsula College	\$ 779,958	\$ 778,252	\$ 820,685	\$ 817,755	\$ 847,186	\$ 26,501	3.23%
Total: Services	779,958	778,252	820,685	817,755	847,186	26,501	3.23%
Department Total	\$ 779,958	\$ 778,252	\$ 820,685	\$ 817,755	\$ 847,186	\$ 26,501	3.23%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

Tuition Waiver. Funding provides a partial waiver for up to six credits/semester for high school juniors and seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one full-time year attending college) beginning the fall semester when they become a junior. In Fall 2019, students will pay \$75/credit (regular lower division tuition is \$223/credit). The UA Board of Regents approved a 5% tuition increase for Fall 2019 at their May 2018 meeting (\$229,090).

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 (\$153,149)

Kenai River Campus Outreach	\$91,008
Kachemak Bay Campus Outreach	\$62,141

Courses at Resurrection Bay Extension Site, Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Communication, professional development courses and community interest courses (\$32,301).

Coordinator/Night Staffing, Kenai River Campus. Funding provides salary, benefits, and support for a 28 hour/week nine-month position. The night coordinator is trained in CPR, first aid, and AED operations (\$20,571).

Library Support, Kachemak Bay Campus. Funding provides 60% of the operational costs for a Library Technician. Funding also provides additional resources such as reference materials, books and databases (\$24,394).

Instructional Support Position-Kachemak Bay Campus. Funding provides an instructional support position for KBC faculty, staff and students utilizing Bay View Hall. This position provides sole instructional and administrative support as well as all test proctoring services (\$45,674).

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 (\$33,439).

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 (\$56,012).

Kenai River Campus	\$36,799
Kachemak Bay Campus	\$19,213

Developmental Student Advisor -Kenai River Campus. This position oversees and monitors the academic progress of all KPC students taking developmental level math and English courses, including outreach on a regular basis for those determined to be at-risk. Additionally, this person will review Accuplacer results (required placement test that all students must take) and advises them on what courses to select, based on their test results. Funding will also provide two part-time student employee positions to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources (\$91,465).

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 (\$38,120).

Veterans Coordinator & Safety Officer. This position (40 hrs/week) is located on the Kenai River Campus. This person serves as the initial point of contact for active duty and veteran students attending KPC. The coordinator provides the initial in-take advising to military and veteran students with regards to the requirements and limitations on their benefits, and serves to facilitate these students' interactions with other KPC student services. The coordinator travels on at least a monthly basis to the Kachemak Bay Campus to meet with veteran students attending there, as well as attends VA meetings at UAA and around the state. The coordinator also serves as the KPC safety officer, providing a variety of campus safety briefings, ensuring OSHA compliance, a safe work environment, and safe equipment is used in the numerous laboratories. (\$76,928).

Recruiter. This dedicated recruiter position will design and develop programs to support the KPC recruitment plan, develop and deliver formal presentations to high school students, meet with prospective students and families regarding admission, enrollment, and academic requirements for KPC programs, and maintain positive contact with school counselors and community representatives. (\$35,339).

Peer Ambassador Scholars (new). This program is designed to improve KPC outreach to high school students considering their college opportunities, and will work in coordination with the Recruiter. Peer Ambassadors will be mature, outgoing, positive KPC students who have excelled both academically and in a variety of extracurricular activities. Peer Ambassadors will be the face of KPC to the college age demographic and will articulate the benefits of attending KPC to prospective students. They would be responsible for supporting college fairs, orientation activities, KPC tours, high school classroom visits and other high school activities such as application week or JumpStart registration. Ambassadors will be full time KPC degree seeking students in good academic standing. As compensation, each of the four Peer Ambassadors will receive a six credit hour tuition waiver each semester they are active in the program. (\$10,704).

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General Government Special Revenue Funds

The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

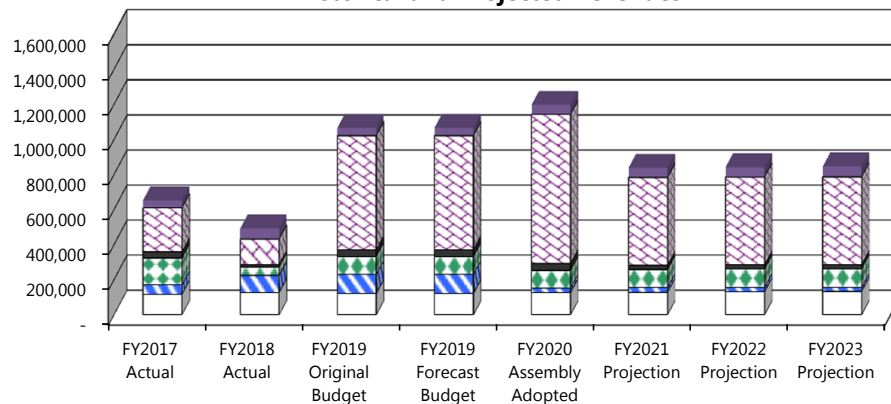
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to the Native Village of Tyonek for Tyonek Senior Citizen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

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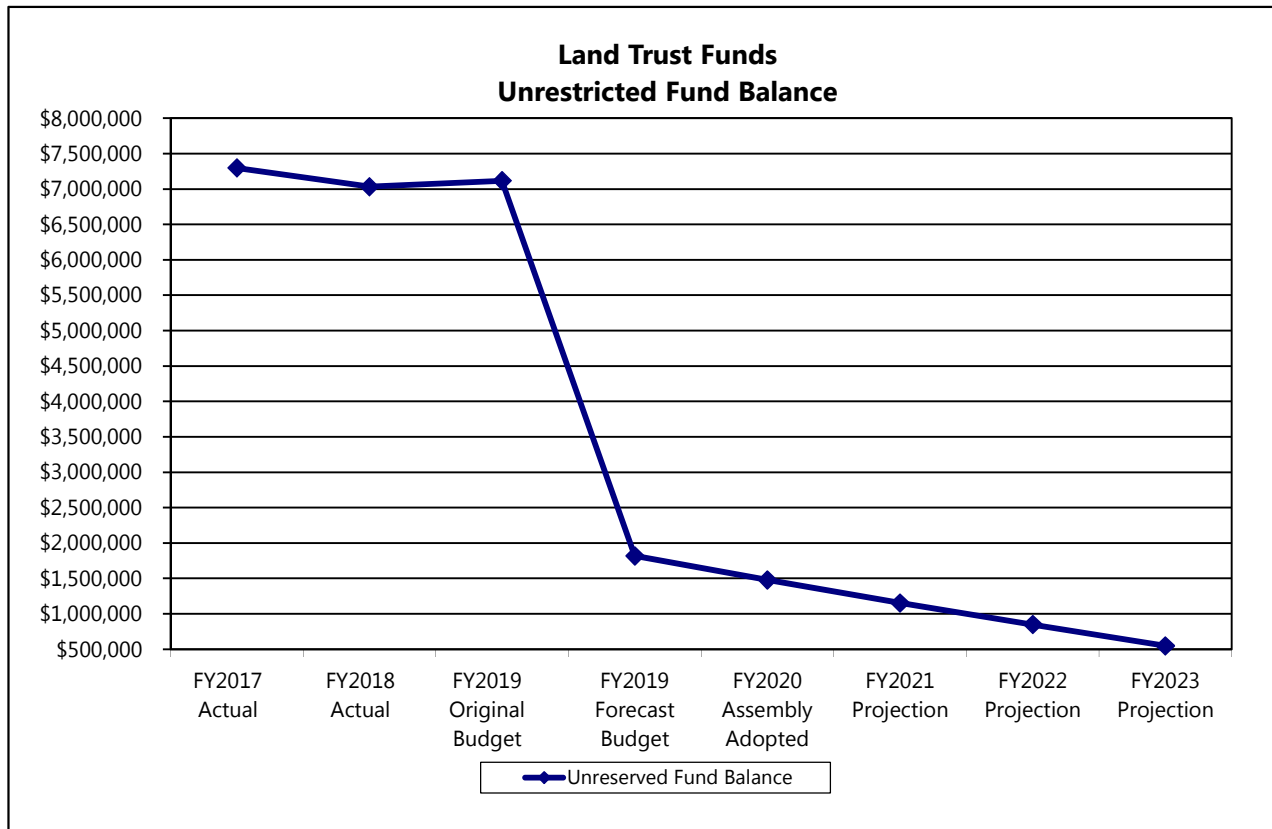
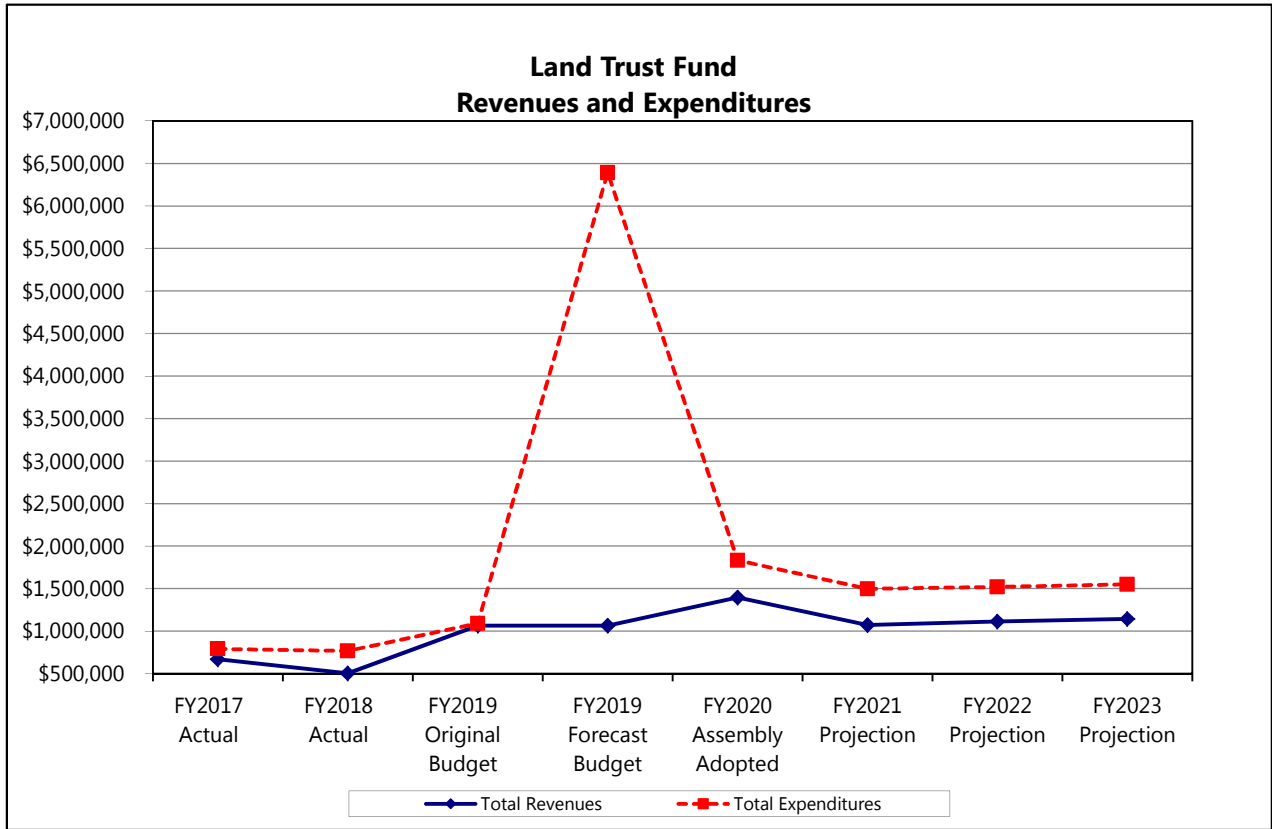
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenue	\$ 16,128	\$ 11,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	249,922	145,499	650,000	650,000	850,000	500,000	500,000	500,000
Land Leases	115,740	125,540	120,000	120,000	125,000	127,500	130,050	132,651
Timber and Gravel Sales	152,425	48,143	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	54,740	98,533	110,763	110,763	27,265	27,715	25,921	22,228
Royalties	43,502	59,515	45,000	45,000	55,000	56,100	57,222	58,366
Miscellaneous	35,946	13,715	40,000	40,000	40,000	25,000	25,000	25,000
Total Revenues	668,403	502,865	1,065,763	1,065,763	1,197,265	838,315	842,233	844,366
Operating Transfers From:								
Land Trust Investment Fund	-	-	-	-	198,000	233,000	271,000	300,000
Total Operating Transfers	-	-	-	-	198,000	233,000	271,000	300,000
Total Revenues and Other Financing Sources	668,403	502,865	1,065,763	1,065,763	1,395,265	1,071,315	1,113,233	1,144,366
Expenditures:								
Personnel	616,736	624,979	653,956	678,226	667,300	680,646	697,662	718,592
Supplies	7,098	3,616	8,900	8,900	8,900	9,078	9,260	9,445
Services	163,931	135,409	392,781	395,240	274,730	274,730	280,225	285,830
Capital Outlay	3,407	2,509	7,490	7,490	8,190	8,354	8,521	8,691
Interdepartmental Charges	-	-	26,578	27,246	23,978	24,320	24,892	25,564
Total Expenditures	791,172	766,513	1,089,705	1,117,102	983,098	997,128	1,020,560	1,048,122
Operating Transfers To:								
Land Trust Investment Fund	-	-	-	5,275,000	850,000	500,000	500,000	500,000
Total Operating Transfers	-	-	-	5,275,000	850,000	500,000	500,000	500,000
Total Expenditures and Operating Transfers	791,172	766,513	1,089,705	6,392,102	1,833,098	1,497,128	1,520,560	1,548,122
Net Results From Operations	(122,769)	(263,648)	(23,942)	(5,326,339)	(437,833)	(425,813)	(407,327)	(403,756)
Projected Lapse	-	-	108,971	111,710	98,310	99,713	102,056	104,812
Change in Fund Balance	(122,769)	(263,648)	85,029	(5,214,629)	(339,523)	(326,100)	(305,271)	(298,944)
Beginning Fund Balance	7,418,708	7,295,939	7,032,291	7,032,291	1,817,662	1,478,139	1,152,039	846,768
Ending Fund Balance	\$ 7,295,939	\$ 7,032,291	\$ 7,117,320	\$ 1,817,662	\$ 1,478,139	\$ 1,152,039	\$ 846,768	\$ 547,824

**Land Trust Fund
Historical and Projected Revenues**



Land Leases
 Interest Earnings
 Timber and Gravel Sales
 Miscellaneous
 Land Sales
 Royalties



Department Function

Fund 250

Land Management Administration

Dept 21210

Mission

To make informed management recommendations, decisions, and actions on the borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan with three primary operational objectives:

- 1) Acquire and hold land for the operations of the Kenai Peninsula Borough, including the school district and service areas.
- 2) Manage lands & natural resources for identified community needs and general social, environmental, and economic public benefits.
- 3) Create capacity for perpetuating the implementation of objectives 1 & 2.

Program Description

The Land Management Division is responsive to current and foreseeable land-based needs of the borough and its residents which are addressed through inventory, land planning, land acquisition, land use authorizations, resource management, land disposals, and public land information under the general powers authority of AS 29.35.010(8).

Major Long Term Issues and Concerns:

- Establishing policy and formalizing best practices.
- Establishing a facility management framework.
- Protecting KPB's interest in the municipal entitlement process.
- Establishing a centralized information management system for land program records.
- Public facing mapping of all borough land.
- Classification of all borough land.
- Development of a multi-year work plan based on land unit classification translated into unit specific management plans, and other operational objectives.
- Attaining productive, healthy, and sustainable soil and water management methods.
- Staffing succession, capacity, & AKLNG contingency staffing plans.
- Establishment of revenue program goals and strategies.

FY2019 Accomplishments

- Established a financial management structure for the Land Trust Fund, which articulated the purpose and intent for long term management, and provided a strategic framework for sustainable funding of operations (Ordinance 2018-29).
- Completed department level mapping of municipal entitlement final decisions in preparation for tax parcelization.
- Brought forward a proposal structure for the management of agriculture land.
- Designed a land management classification system to align with the structure of borough land management activities.
- Worked with Hilcorp Alaska LLC through land use permitting and easements to provide critical working space for pipelining across Cook Inlet.
- Implemented plans for independent access to Seward Rock Quarry and reclamation at Eagle Lake material site.
- Provided staff support to the Borough's Incident Management Team during fall flooding and 7.0 earthquake events.

FY2020 New Initiatives:

- Hold a fall tax foreclosure auction and over-the-counter land sale.
- Design land sale parcels with specific classifications using public input for spring land sale.
- Work with borough planners and advisory planning commissions to incorporate high impact borough land into neighborhood level planning structures including lands in Quartz Creek Subdivision within Cooper Landing.
- Conduct community level land planning in the Moose Pass Advisory Planning Commission Area, including approved and conditionally approved municipal entitlement lands.
- Implementation of agriculture land pilot project by working with individual operators.
- Continue working on tax parcelization of approved municipal entitlement lands and the development of campus management map services.

Performance Measures

Measures:

Staffing	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing history	5	5	5	5
Seasonal field staff	0	1	0	1

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

Priority/Goal: Land Acquisition

Goal: Support borough operations and community interests with appropriately located lands

Objective: To acquire lands meeting operational criteria for borough purposes; To acquire lands appropriate for inclusion in community land use planning including lands supporting public purposes, community expansion, resource management, recreation, and ecological values. To obtain patent to approved municipal entitlement grant lands.

Measures:

	Benchmark	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Projected
Parcels acquired for KPB Purposes	N/A	0	2	0	2
Properties leased by KPB	N/A	18	18	17	16
Municipal entitlement acres received	2,350	0	218	0	300

Priority/Goal: Land disposal

Goal: To dispose of tax foreclosed, surplus, and community expansion lands guided by public processes.

Objective: To conduct disposal programs of appropriate surplus and planned lands. To periodically conduct tax foreclosure auctions.

Measures:

	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Projected
Tax foreclosure parcels sold/retained	0/0	26/30	1/0	15/45
Parcels sold at market value	0	13	4	7
Deeds of trust outstanding	30	36	36	38

Priority/Goal: Land use authorizations and natural resource sales

Goal: To provide for appropriate uses of borough land and natural resources

Objective:

1. To orderly administer land authorization programs for special use of borough land
2. To offer borough gravel and hard rock resources in support of community and public project needs

Measures:

	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Projected
Active land leases & Rent Agreements	30	33	32	34
Land use permits	33	32	37	33
Right-of-way utility permits	113	109	128	115
Easements granted	2	4	1	4
Small quantity gravel permits	9	14	11	12
Gravel volume all sites (cubic yards)	23,731	20,397	32,541	30,000
Hard rock volume (cubic yards)	4,490	1,226	4,200	4,500

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

Commentary:

Public information service volumes turned around from a 2017 low as traffic is up slightly with 6,517 customer requests served at the land management public assistance desk and 957 custom maps produced for the public.

Ordinance 2018-29 established the Land Trust Investment Fund and set forth a new financial management structure looking at short term operations, reoccurring revenue, long-term operational needs, and one-time revenues (sale of land). The ordinance additionally provided investment mechanisms including market and non-market financial investment portfolio options as well as internal land purchase financing as a form of investment with operational benefits. The Land Trust Investment Fund was capitalized with \$5.25 M from the Land Trust Fund balance in December 2018. The new financial management structure relies on a progressive increase in reoccurring revenues as well as Investment Fund growth through a combination of investment market returns and additional capitalization through future land sales. A transition period of 5 years was projected to stabilize the land trust fund, during which time a decrease in fund balance is expected and then recovery to sustain a level consistent with borough policy for fund balance. More explanation and projections are included in the legislative record for Ordinance 2018-29 available through the borough clerk's office.

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	332,960	327,012	\$ 356,631	\$ 356,631	\$ 361,000	\$ 4,369	1.23%
40120 Temporary Wages	-	12,628	9,000	31,668	9,000	-	0.00%
40130 Overtime Wages	-	182	3,684	4,517	3,752	68	1.85%
40210 FICA	28,300	28,864	33,148	33,917	33,583	435	1.31%
40221 PERS	95,045	91,747	81,578	81,578	82,614	1,036	1.27%
40321 Health Insurance	115,343	117,258	118,560	118,560	125,000	6,440	5.43%
40322 Life Insurance	577	590	884	884	896	12	1.36%
40410 Leave	43,930	46,122	49,895	49,895	50,879	984	1.97%
40511 Other Benefits	581	576	576	576	576	-	0.00%
Total: Personnel	616,736	624,979	653,956	678,226	667,300	13,344	2.04%
Supplies							
42020 Signage Supplies	600	-	2,000	2,000	2,000	-	0.00%
42120 Computer Software	157	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	5,515	2,870	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	500	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	317	136	500	500	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	9	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	-	110	900	900	900	-	0.00%
Total: Supplies	7,098	3,616	8,900	8,900	8,900	-	0.00%
Services							
43011 Contractual Services	131,596	60,762	320,000	319,255	196,500	(123,500)	-38.59%
43019 Software Licensing	-	-	-	45	-	-	-
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43100 Land Management Program Services	-	17,465	18,000	18,000	18,000	-	0.00%
43110 Communications	2,368	2,488	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	718	1,207	700	700	700	-	0.00%
43210 Transportation/Subsistence	2,064	2,526	9,292	11,376	9,292	-	0.00%
43220 Car Allowance	3,614	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	2,171	936	4,200	4,200	4,200	-	0.00%
43310 Advertising	2,664	5,376	6,000	6,375	6,000	-	0.00%
43410 Printing	253	139	500	500	500	-	0.00%
43510 Insurance Premium	2,809	2,544	2,707	2,707	3,156	449	16.59%
43610 Utilities	5,802	5,359	5,995	5,995	5,995	-	0.00%
43720 Equipment Maintenance	927	897	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	90	-	1,000	1,000	1,000	-	0.00%
43810 Rents and Operating Leases	-	1,269	-	700	-	-	-
43812 Equipment Replacement Pymt.	2,500	2,302	2,302	2,302	2,302	-	0.00%
43920 Dues and Subscriptions	1,066	1,148	1,485	1,485	1,485	-	0.00%
43931 Recording Fees	210	1,191	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	(73)	77	500	500	500	-	0.00%
43936 USAD Assessments	3,369	-	-	-	-	-	-
45110 Land Sale Property Tax	1,783	26,123	10,000	10,000	15,000	5,000	50.00%
Total: Services	163,931	135,409	392,781	395,240	274,730	(118,051)	-30.06%
Capital Outlay							
48120 Major Office Equipment	-	-	2,500	-	-	(2,500)	-100.00%
48710 Minor Office Equipment	1,748	171	1,300	4,550	4,500	3,200	246.15%
48720 Minor Office Furniture	189	868	1,000	250	1,000	-	0.00%
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	1,470	1,470	2,190	2,190	2,190	-	0.00%
Total: Capital Outlay	3,407	2,509	7,490	7,490	8,190	700	9.35%
Transfers							
50252 Land Trust Investment Fund	-	-	-	5,275,000	850,000	850,000	-
Total: Transfers	-	-	-	5,275,000	850,000	850,000	-

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration - Continued

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Interdepartmental Charges							
61990 Administrative Service Fee	-	-	26,578	27,246	23,978	(2,600)	-9.78%
Total: Interdepartmental Charges	-	-	26,578	27,246	23,978	(2,600)	-9.78%
Department Total	\$ 791,172	\$ 766,513	\$ 1,089,705	\$ 6,392,102	\$ 1,833,098	\$ 743,393	68.22%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Land Management Officer, 2 Land Management Agents, 1 Land Management Technician III, and 1 Administrative Assistant.

40130 Overtime Wages. Overtime allotted for meetings and project administration.

42020 Signage Supplies. Installation and maintenance of informational and site identification signs at public uses sites, special management areas, resource management areas, and sale properties.

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

43011 Contractual Services. Access, vegetation management, and property improvements (\$20,000); resource management consulting & plans (\$50,000); Municipal Entitlement survey, mapping & consulting services (\$65,000); property inspection (\$10,000); materials testing (\$5,000); UAS imagery & ground control (\$30,000); Reclamation of 2 acres at Eagle Lake Material Site (\$16,500 -site reclamation account).

43100 Land Management Program Services: Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey.

43210 Transportation/Subsistence. Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions and agency partners; and travel for professional training of department staff.

43260 Training. International Right-of-Way Association educational classes and professional development training; ArcGIS mapping trainings; AK surveying and mapping conference; and AK certified erosion and sediment control lead recertifications.

43310 Advertising. Publication and mailing of public notices and advertisements for land classifications, land sales and deed restriction modifications.

48710 Minor Office Equipment. Replacement of 1 desk computer with GIS station computer.

48720 Minor Office Furniture. Replacement chair and file cabinets (\$1,000).

48740 Minor Machinery & Equipment. Field tools and staking equipment (\$500).

49433 Plan Review/Permit Fees. ADEC storm water pollution prevention plan permit fees (\$730 each plan review).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2019 Estimated	FY2020 Projected	Projected Payments FY2021-2023
** 2016 SUV (replacement)	\$ 7,302	\$ 2,302	\$ 2,302	\$ 6,909

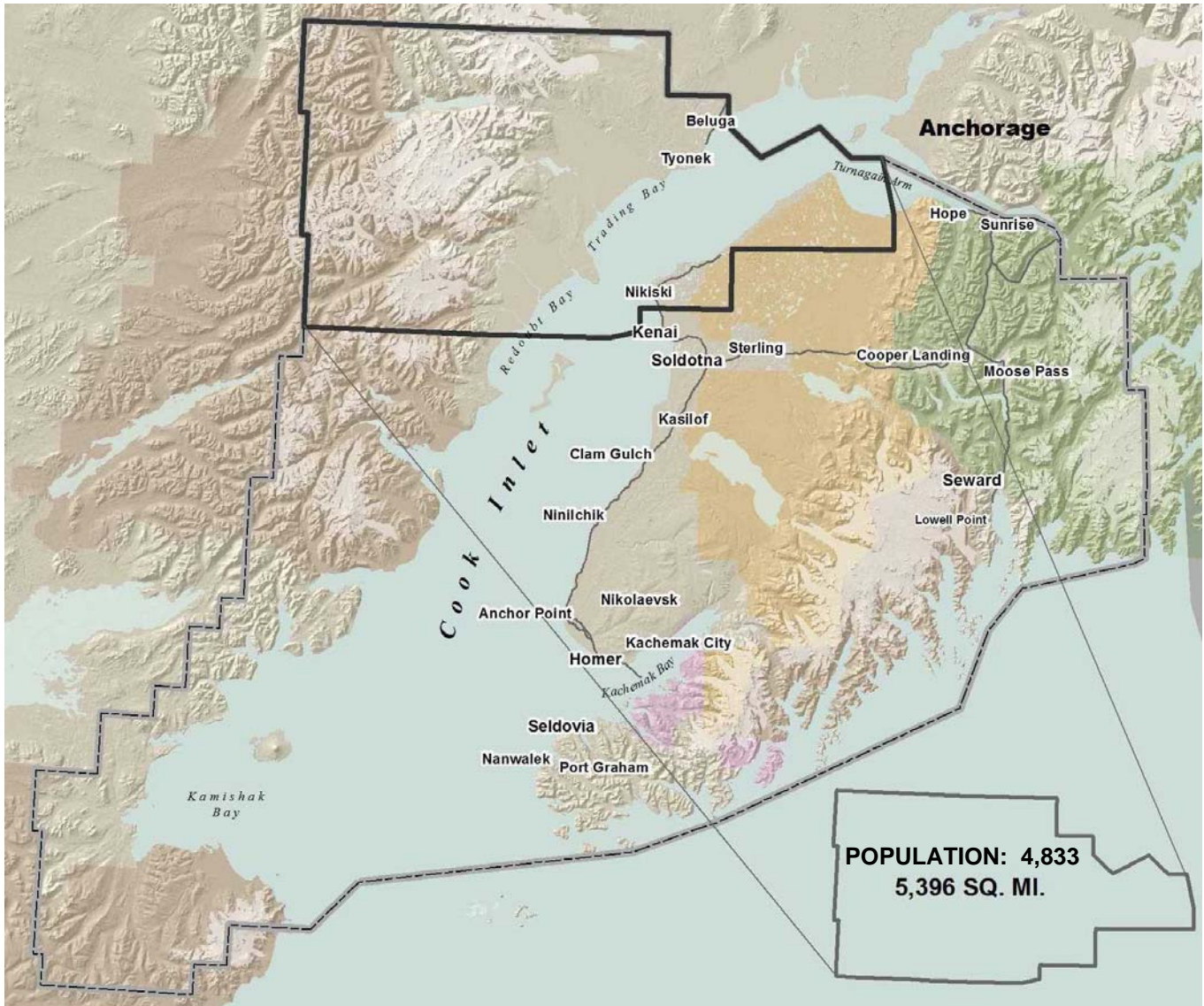
** Note an equal amount is being billed to Planning for this vehicle.

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Nikiski Senior Service Area

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

Funding is provided by a mill rate levy not to exceed 0.20 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2020 is set at .20 mills.



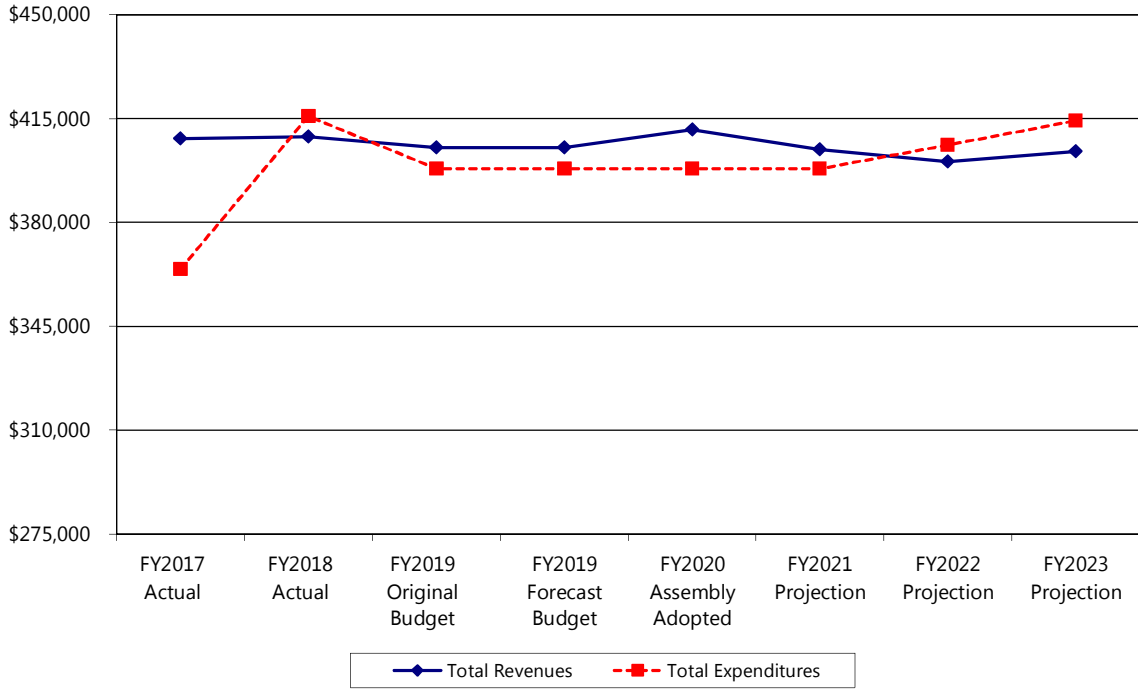
Board Members

Lacey Stock
Jonathan Becker
Erich DeLand
Julie Marcinkowski
Heidi Covey

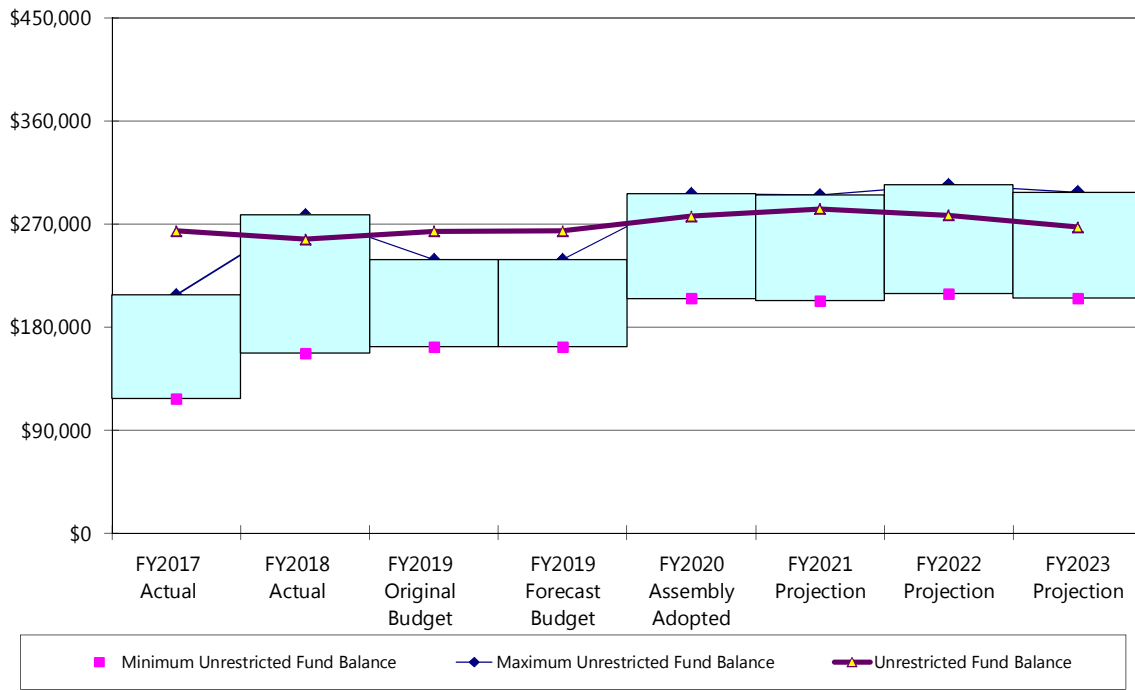
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	658,675	670,532	590,311	590,311	598,147	598,147	604,128	616,211
Personal	39,831	38,519	36,831	37,178	35,335	35,688	36,045	36,405
Oil & Gas (AS 43.56)	1,074,102	1,033,947	1,097,892	1,097,892	1,121,080	1,087,448	1,054,825	1,054,825
	1,772,608	1,742,998	1,725,034	1,725,381	1,754,562	1,721,283	1,694,998	1,707,441
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 130,871	\$ 133,601	\$ 118,062	\$ 118,062	\$ 119,629	\$ 119,629	\$ 120,826	\$ 123,242
Personal	7,525	7,872	6,776	6,846	6,477	6,536	6,595	6,655
Oil & Gas (AS 43.56)	212,796	208,022	219,578	219,578	224,216	217,490	210,965	210,965
Interest	234	325	272	272	272	277	283	289
Flat Tax	490	493	590	590	590	602	614	626
Motor Vehicle Tax	3,079	3,182	3,064	3,064	3,131	1,856	1,893	1,931
Total Property Taxes	354,995	353,495	348,342	348,412	354,315	346,390	341,176	343,708
Interest Earnings	309	2,345	3,835	3,835	3,961	5,196	6,378	7,293
Total Revenues	355,304	355,840	352,177	352,247	358,276	351,586	347,554	351,001
Operating Transfers From:								
General Fund	52,981	52,981	52,981	52,981	52,981	52,981	52,981	52,981
Total Operating Transfers	52,981	52,981	52,981	52,981	52,981	52,981	52,981	52,981
Total Revenues and Operating Transfers	408,285	408,821	405,158	405,228	411,257	404,567	400,535	403,982
Expenditures:								
Services	364,323	415,803	398,200	398,200	398,200	398,200	406,164	414,287
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	364,323	415,803	398,200	398,200	398,200	398,200	406,164	414,287
Change in fund balance	43,962	(6,982)	6,958	7,028	13,057	6,367	(5,629)	(10,305)
Beginning Fund Balance	220,031	263,993	257,011	257,011	264,039	277,096	283,463	277,834
Ending Fund Balance	\$ 263,993	\$ 257,011	\$ 263,969	\$ 264,039	\$ 277,096	\$ 283,463	\$ 277,834	\$ 267,529

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unrestricted Fund Balance



Department Function

Fund 280

Nikiski Senior Service Area

Dept 63190

Mission

To provide funding for programs and services which enhance the "aging in place" experience for all persons fifty-five and older.

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, state and area information, referral services, and programs for seniors in the service area.

Major Long Term Issues and Concerns

- Integrate into the long-range plan providing the needed level of services currently available to area seniors.
- Develop plans for providing services concurrently with increased community access to facilities.
- As our community changes, we are aware of the demographic changes and adapt accordingly.

FY2019 Accomplishments

The Service Area "Reimbursement Program" provides funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday.

The Service Area provided funding to Nikiski Senior Services, Inc. which accomplished the following:

- In accordance with KPB Funding & Grants.
- Provides transportation to congregate meals.
- Providing exercise/movement classes on site.
- Providing social interaction with group classes & senior activities.
- Financial Officer completed housing certified occupancy & 40hrs of HUD & AHFC required reporting training.

- Executed successful fall fundraiser, & implemented first annual spring hawaiian fundraiser for NSC programs.
- Blood pressure checks via the Nikiski Fire Department available twice monthly.
- Received an "in kind gift" pickup truck from Conoco Phillips via grant for moving large objects.
- Partnership with Nikiski Neighbors on Community Projects such as the "Holiday Stocking" and "Mitten Tree" programs.
- Secured DEC food permit for food pantry.

FY2020 New Initiatives

With the funding provided, the Nikiski Senior Services, Inc. plans the following:

- Research grants and funding for new senior housing construction.
- Develop partnership with Nikiski High School in the form of scholarships.
- Expanding art & craft classes for seniors on site.
- Developing outdoor senior friendly recreation activities for seniors.
- Working with ACS to install tower for improved internet for Seniors, NSC Inc., and the community at large while creating new additional revenue for programs and services.
- Increase daily congregate meal participation.
- Communicate with local care coordinators to expand "Meals On Wheels" food delivery program.
- Expand transportation program for seniors in the area.
- Implement "Pen Pal" program with Nikiski North Star Elementary School students & Nikiski Seniors.
- Becoming an emergency shelter for the Nikiski community.

Performance Measures

Priority/Goal: Contain operational costs associated with increased senior participation. Meeting the needs of seniors' increasing services through staffing and operational changes.

Measures:

DELIVERED MEALS	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Congregate and Home delivered meals	14,700	13,000	16,000	18,000
Miles driven for meals delivery	10,660	9,000	9,500	10,000

Priority/Goal: Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation. Containing food and employee costs while providing necessary nutritional values.

Measures:

FOOD COSTS	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Costs of Goods	\$89,900	\$87,400	\$98,000	\$105,000

**Kenai Peninsula Borough
Budget Detail**

Fund 280

Department 63190 - Nikiski Seniors Service Area

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Services						
43011 Contractual Services	\$ 364,323	\$ 415,803	\$ 398,200	\$ 398,200	\$ 398,200	- 0.00%
Total: Services	364,323	415,803	398,200	398,200	398,200	- 0.00%
Department Total	\$ 364,323	\$ 415,803	\$ 398,200	\$ 398,200	\$ 398,200	- 0.00%

Line-Item Explanations

43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objectives of the service area (\$373,200) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

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Solid Waste Fund

The Borough has one (1) Solid Waste fund with an annual budget. It was established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere.

Solid Waste Fund – this fund was established to account for activities of the borough's solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough's General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

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Kenai Peninsula Borough Solid Waste Fund

Mission:

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

Division Functions:

The Solid Waste fund was established to account for activities of the borough’s solid waste program.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division’s mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna.

Seward Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Southern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Landfills, Hauling and Waste Program – this division is responsible to collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. To provide integrated solid waste programs including the development, operations and maintenance of landfills in remote areas of the borough, eight waste drop box/transfer sites, 13 mobile recyclable collection stations, hazardous waste collection program, solid waste environmental monitoring and litter program. These programs are all contracted out.

Key Measures

	FY2017 <u>Actual</u>	FY2018 <u>Actual</u>	FY2019 <u>Actual</u>	FY2020 <u>Adopted</u>
Staffing History	15.50	15.50	15.50	15.50
	FY2017 <u>Actual</u>	FY2018 <u>Actual</u>	FY2019 <u>Projected</u>	FY2020 <u>Estimated</u>
Summary for All Areas: (Tons)				
Asbestos	60	55	57	58
Construction Debris	18,586	20,014	20,215	20,415
Mixed Solid Waste	51,508	43,742	44,180	44,620
Recycle	<u>2,110</u>	<u>2,642</u>	<u>2,668</u>	<u>2,695</u>
Total All Waste	72,264	66,453	67,120	67,788
Hazardous Waste (drums/boxes)	450	448	625	625
Used Oil Energy Recovery (gal)	18,316	17,210	17,380	17,550

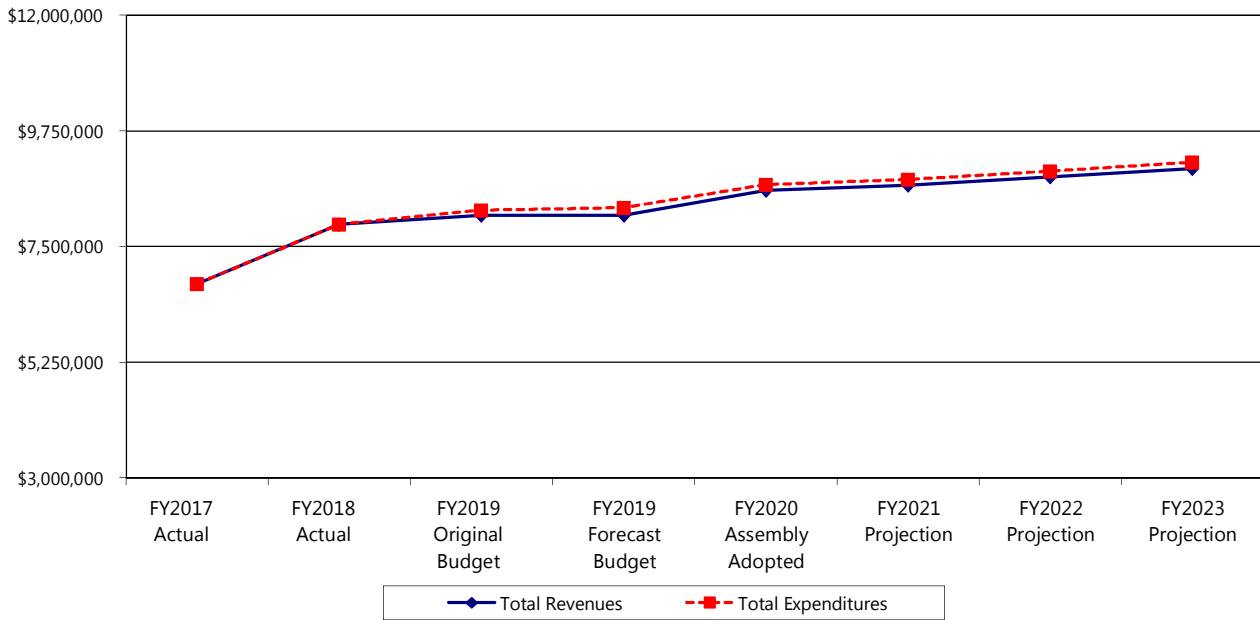
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
State Revenues	\$ 48,853	\$ 35,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	1,249	2,085	-	-	-	-	-	-
Other Revenue	716,509	572,220	800,000	800,000	800,000	816,000	832,320	848,966
Total Revenues	766,611	609,658	800,000	800,000	800,000	816,000	832,320	848,966
Operating Transfers From:								
General Fund	6,006,891	7,328,374	7,306,501	7,306,501	7,797,970	7,882,042	8,021,841	8,173,179
Total Operating Transfers	6,006,891	7,328,374	7,306,501	7,306,501	7,797,970	7,882,042	8,021,841	8,173,179
Total Revenues and Operating Transfers	6,773,502	7,938,032	8,106,501	8,106,501	8,597,970	8,698,042	8,854,161	9,022,145
Expenditures:								
Personnel	1,937,771	1,915,614	2,037,577	2,037,577	2,080,652	2,122,265	2,175,322	2,240,582
Supplies	261,738	295,363	312,087	349,143	375,737	383,252	390,917	398,735
Services	4,536,017	4,381,540	4,681,717	4,685,818	4,917,176	4,917,176	5,015,520	5,115,830
Capital Outlay	38,832	30,351	17,074	18,612	22,836	23,293	23,759	24,234
Interdepartmental Charges	(856)	-	(1,500)	(1,500)	(1,000)	(1,020)	(1,040)	(1,061)
Total Expenditures	6,773,502	6,622,868	7,046,955	7,089,650	7,395,401	7,444,966	7,604,478	7,778,320
Operating Transfers To:								
Debt Service Fund - Solid Waste	-	1,065,164	1,065,250	1,065,250	1,063,500	1,064,750	1,063,750	1,060,500
Capital Projects Fund - Solid Waste	-	250,000	100,000	100,000	250,000	300,000	300,000	300,000
Total Operating Transfers	-	1,315,164	1,165,250	1,165,250	1,313,500	1,364,750	1,363,750	1,360,500
Total Expenditures and Operating Transfers	6,773,502	7,938,032	8,212,205	8,254,900	8,708,901	8,809,716	8,968,228	9,138,820
Net Results From Operations	-	-	(105,704)	(148,399)	(110,931)	(111,674)	(114,067)	(116,675)
Projected Lapse	-	-	105,704	148,399	110,931	111,674	114,067	116,675
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

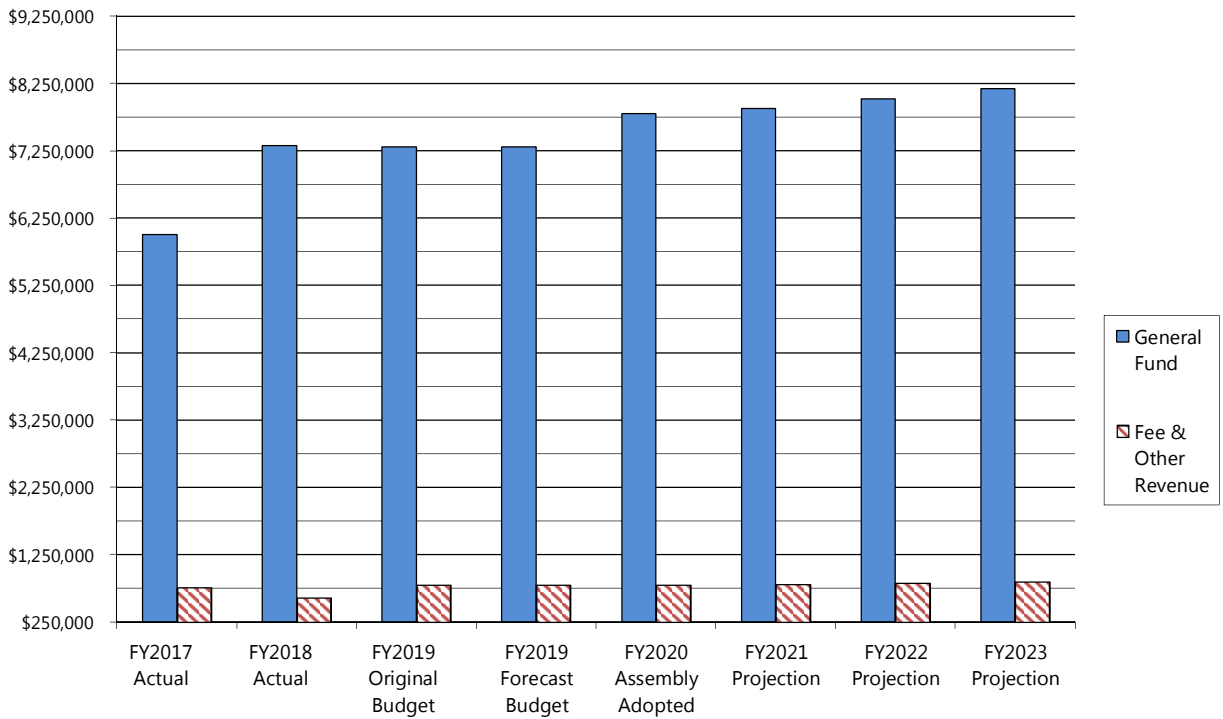
Mill Rate Equivalency for Operating Transfer from the General Fund	0.77	0.90	0.89	0.89	0.93	0.93	0.95	0.95
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial statement purposes to comply with Governmental Accounting Standards Board pronouncements. On average, less than 7% of revenues needed to fund the solid waste program are generated by user fees, the balance is paid for by the Borough's General Fund.

Solid Waste Revenues and Expenditures



Solid Waste Where The Money Comes From



Mill Rate Equivalency for Operating Transfer from the General Fund

Fiscal Year	FY2017 Actual	FY2018 Actual	FY2019 Original	FY2019 Forecast	FY2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection
Equivalency	.77	.90	.89	.89	.93	.93	.95	.95

Department Function

Fund 290

Solid Waste Fund

Dept 32010

Administration

Program Description:

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five landfills, two inert waste monofill/landfills, one lined landfill/baling facility, five transfer facilities, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

FY2019 Accomplishments:

- Promote awareness of waste disposal and diversion options in the business community.
- Advance the development of a waste to energy project at the Central Peninsula Landfill.
- Complete Ground Water Monitoring Quality Assurance Plans for all KPB Landfills.
- Update landfill closure / post-closure costs and timelines.

FY2020 New Initiatives:

- Advance development of waste to energy project at the Central Peninsula Landfill.
- Perform an internal cost analysis of solid waste facilities hauling operations.

Major Long Term Issues and Concerns:

Identified in each specific site.

Performance Measures

Priority/Goal: Provide disposal capacity for solid waste generated within the Borough in an environmentally sound and cost-effective manner.

Objective:
 1. Assess the amount of disposal capacity available at existing KPB landfills.
 2. When available disposal capacity equals ten years or less, initiate actions to arrange for sufficient capacity to accommodate present and projected KPB needs.

Measure: Input received from tonnage reports, etc.

Tool: Landfill capacity surveys, tonnage reports, Design Basis Report

Frequency: Annual, Tri-annual

Landfill	2020 Projected available airspace remaining	2021 Projected available airspace remaining	2022 Projected available airspace remaining
Central Peninsula	22 years	23 years	24 years

Measure: Staffing History

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 358,126	\$ 362,149	\$ 393,051	\$ 393,051	\$ 399,043	\$ 5,992	1.52%
40120 Temporary Wages	-	-	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	1,192	1,173	5,128	5,128	5,168	40	0.78%
40210 FICA	30,904	30,271	35,530	35,530	36,077	547	1.54%
40221 PERS	104,254	98,926	89,233	89,233	90,589	1,356	1.52%
40321 Health Insurance	115,084	114,681	118,560	118,560	125,000	6,440	5.43%
40322 Life Insurance	648	631	960	960	977	17	1.77%
40410 Leave	52,036	52,141	54,033	54,033	55,028	995	1.84%
40511 Other Benefits	298	273	432	432	432	-	0.00%
Total: Personnel	662,542	660,245	698,127	698,127	713,514	15,387	2.20%
Supplies							
42120 Computer Software	376	-	-	-	-	-	-
42210 Operating Supplies	2,267	1,843	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oils and Lubricants	-	-	3,500	3,500	3,500	-	0.00%
42250 Uniforms	-	146	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	270	154	250	250	250	-	0.00%
42360 Vehicle Repair Supplies	293	22	350	350	350	-	0.00%
42410 Small Tools & Equipment	-	464	-	-	-	-	-
Total: Supplies	3,206	2,629	7,300	7,300	7,300	-	0.00%
Services							
43011 Contractual Services	3,553	3,534	8,700	8,700	8,700	-	0.00%
43019 Software Licensing	54	-	55	55	55	-	0.00%
43110 Communications	8,523	9,656	8,560	8,560	8,560	-	0.00%
43140 Postage and Freight	787	981	905	905	905	-	0.00%
43210 Transportation/Subsistence	5,952	1,854	2,000	2,000	2,000	-	0.00%
43220 Car Allowance	3,614	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	2,648	-	800	655	800	-	0.00%
43310 Advertising	-	-	200	200	200	-	0.00%
43510 Insurance Premium	3,859	3,302	4,080	4,080	4,080	-	0.00%
43600 Project Management	-	-	-	-	4,000	4,000	-
43610 Utilities	3,769	3,567	3,851	3,851	3,851	-	0.00%
43720 Equipment Maintenance	1,578	500	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	310	1,112	400	400	400	-	0.00%
43780 Building/Grounds Maintenance	1,253	237	1,253	1,253	1,253	-	0.00%
43920 Dues and Subscriptions	444	862	825	970	825	-	0.00%
Total: Services	36,344	29,205	37,229	37,229	41,229	4,000	10.74%
Capital Outlay							
48120 Major Office Equipment	3,743	-	-	-	-	-	-
48710 Minor Office Equipment	169	-	-	-	1,762	1,762	-
48720 Minor Office Furniture	640	-	-	-	-	-	-
Total: Capital Outlay	4,552	-	-	-	1,762	1,762	-
Transfers							
50340 Solid Waste Debt Service	-	1,065,164	1,065,250	1,065,250	1,063,500	(1,750)	-0.16%
50411 Solid Waste Capital Projects	-	250,000	100,000	100,000	250,000	150,000	150.00%
Total: Transfers	-	1,315,164	1,165,250	1,165,250	1,313,500	148,250	12.72%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(856)	-	(1,000)	(1,000)	(1,000)	-	-
Total: Interdepartmental Charges	(856)	-	(1,000)	(1,000)	(1,000)	-	-
Department Total	\$ 705,788	\$ 2,007,243	\$ 1,906,906	\$ 1,906,906	\$ 2,076,305	\$ 169,399	8.88%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes solid waste director, contract administrator, administrative assistant/contract administrator, environmental program manager, and a secretary.

43011 Contractual Services. Fund potential environmental and regulatory issues (\$5,000); SWD portion of Poppy Lane office custodial services (\$3,700).

43210 Transportation Subsistence. For the environmental program manager's continued partnering efforts with the Alaska Native Tribal Health Consortium, for the environment conference (Anchorage or instate) and ADEC regularity/permit meetings (\$2,000).

43600 Project Management Funding required to support KPB Project Managers effort to develop capital construction costs (\$4,000).

43260 Training. Professional development training; EPA ground water unified guidance, storm water regulatiions, SWANA certification. (\$800).

48710 Minor Office Equipment. 2 Computers that are four years overdue for replacement based on IT replacement schedule (\$1,762).

For capital projects information on this department - See the Capital Projects Section - Pages 340, 342-343, 350, & 376-378.

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Fund 290 Dept 32122	Department Function Solid Waste Fund Central Peninsula Landfill
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Program Description:
 To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

- Major Long Term Issues and Concerns:**
- Development of a master plan for the current landfill footprint and surrounding borough properties.
 - Design and construction of a bulkhead for the management of self-haulers' waste at CPL resulting in a more efficient management of waste at the CPL.
 - Staffing levels to support landfill growth and increasing regulatory requirements.

- FY2019 Accomplishments:**
- As of January 2018, approximately 3,886 days without a loss time accident.
 - Phase 3 C&D expansion project.
 - Cell 3 construction completed

- FY2020 New Initiatives:**
- No loss time accidents.
 - In-house excavation of Phase III inert waste cell.
 - Develop and scrutinize re-use opportunities.

Performance Measures

Priority/Goal: Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

Objective:

1. Monitor and manage leachate, groundwater, and landfill gas.
2. Monitor and manage the closed landfill cap, slopes and surface vegetation.

Measure: ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2017 435	FY2018 435	FY2019 435	FY2020 435
Annual Site Inspection Score	90% – 100%	431 / 435 – 99%	432 / 435 – 99.3%	432 / 435 – 99%	>90%

Priority/Goal: Maintain an efficient and well-run solid waste facility.

Goal: Ensure effective operation of public facility.

Objective: Provide necessary personnel to maintain a well-run operation

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted
Staffing History	10.5	10.5	10.5	10.5

Fund 290
Dept 32122

Department Function
Solid Waste Fund
Central Peninsula Landfill - Continued

Key Measures

	FY2017 Actual		FY2018 Actual		FY2019 Projected		FY2020 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	149,559	57,698	153,760	58,619	154,530	58,912	153,760	58,619
Hazardous Waste (drums/boxes)		282		245		475		245
Used Oil Energy Recovery (gal)		5,996		5,702		5,760		5,702
Leachate Generated (gal)		2,254,017		1,852,693		1,857,325		1,861,968

Major Materials Accepted (% of total tonnage)

	FY2017 Actual		FY2018 Actual		FY2019 Projected		FY2020 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	44,556	76.46%	43,741	73.8%	44,178	73.8%	44,620	73.8%
Construction Debris	12,719	21.82%	14,103	23.8%	14,244	23.79%	14,386	23.79%
Recycle	932	1.6%	1369	2.3%	1386	2.32%	1400	2.32%
Asbestos	60	0.1%	55	0.1%	56	0.1%	57	0.1%
Total	58,267		59,268		59,864		60,463	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 606,474	\$ 598,164	\$ 663,476	\$ 663,476	\$ 671,486	\$ 8,010	1.21%
40120 Temporary Wages	33,990	56,292	62,400	62,400	62,400	-	0.00%
40130 Overtime Wages	26,488	25,520	37,609	37,609	38,053	444	1.18%
40210 FICA	57,506	56,657	67,015	67,015	67,910	895	1.34%
40221 PERS	183,130	173,042	159,307	159,307	161,258	1,951	1.22%
40321 Health Insurance	252,906	238,431	248,976	248,976	262,500	13,524	5.43%
40322 Life Insurance	1,035	1,064	1,670	1,670	1,686	16	0.96%
40410 Leave	104,484	100,600	89,477	89,477	92,325	2,848	3.18%
40511 Other Benefits	3,743	2,057	1,440	1,440	1,440	-	0.00%
Total: Personnel	1,269,756	1,251,827	1,331,370	1,331,370	1,359,058	27,688	2.08%
Supplies							
42210 Operating Supplies	46,313	40,081	52,250	50,750	52,250	-	0.00%
42230 Fuel, Oils and Lubricants	93,193	119,362	107,837	124,537	128,037	20,200	18.73%
42250 Uniforms	3,483	2,744	4,500	4,500	4,000	(500)	-11.11%
42310 Repair/Maintenance Supplies	95,827	98,456	103,500	95,156	100,000	(3,500)	-3.38%
42360 Motor Vehicle Repair Supplies	1,847	6,263	6,000	14,700	32,250	26,250	437.50%
42410 Small Tools & Equipment	2,377	4,014	5,000	6,500	5,000	-	0.00%
Total: Supplies	243,040	270,920	279,087	296,143	321,537	42,450	15.21%
Services							
43011 Contractual Services	51,667	64,528	59,100	66,600	56,175	(2,925)	-4.95%
43014 Physical Examinations	2,242	3,274	2,800	2,800	2,800	-	0.00%
43015 Water/Air Sample Testing	46,517	46,680	66,300	38,243	71,760	5,460	8.24%
43019 Software Licensing	2,764	2,000	3,000	3,000	3,000	-	0.00%
43095 SW Closure/Post Closure	481,845	493,742	573,993	573,993	571,910	(2,083)	-0.36%
43110 Communications	1,715	1,810	2,500	2,500	2,500	-	0.00%
43140 Postage and Freight	565	556	750	750	750	-	0.00%
43210 Transportation/Subsistence	1,414	918	1,500	1,500	1,500	-	0.00%
43260 Training	-	-	1,000	1,000	1,000	-	0.00%
43310 Advertising	-	137	-	-	-	-	-
43410 Printing	-	-	500	500	250	(250)	-50.00%
43510 Insurance Premium	65,398	80,425	79,588	79,588	85,238	5,650	7.10%
43600 Project Management	-	-	-	-	5,000	5,000	-
43610 Utilities	389,031	346,519	398,300	393,100	380,000	(18,300)	-4.59%
43750 Vehicle Maintenance	9,578	4,819	25,000	43,550	15,000	(10,000)	-40.00%
43780 Buildings/Grounds Maintenance	65,464	32,743	37,500	33,950	37,500	-	0.00%
43810 Rents and Operating Leases	320	6,012	1,000	6,200	1,000	-	0.00%
43812 Equipment Replacement Pymt.	226,315	135,205	107,588	107,588	219,199	111,611	103.74%
43920 Dues and Subscriptions	812	1,057	1,100	1,100	1,200	100	9.09%
Total: Services	1,345,647	1,220,425	1,361,519	1,355,962	1,455,782	94,263	6.92%
Capital Outlay							
48710 Minor Office Equipment	3,205	2,739	-	1,538	3,000	3,000	-
48720 Minor Office Furniture	7,348	264	-	-	-	-	-
48740 Minor Machines & Equipment	11,153	1,579	-	-	-	-	-
49433 Plan Reviews	7,429	10,819	10,819	10,819	11,819	1,000	9.24%
Total: Capital Outlay	29,135	15,401	10,819	12,357	14,819	4,000	36.97%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(500)	(500)	-	500	-
Total: Interdepartmental Charges	-	-	(500)	(500)	-	500	-
Department Total	\$ 2,887,578	\$ 2,758,573	\$ 2,982,295	\$ 2,995,332	\$ 3,151,196	\$ 168,901	5.64%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 1.5 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 1 Scale Attendant Clerk.

42210 Operating Supplies. Purchase of antifoaming agent related to leachate evaporator operations (\$30,250), miscellaneous items and supplies (\$22,000).

42230 Fuels, Oils & Lubricants. Increase due to some cost increase and additional equipment usage.

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining operational equipment, thermal evaporator and leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems (\$80,000); repair supplies including welding, painting, building supplies (\$20,000).

42360 Motor Vehicle Repair Supplies. Parts and supplies for maintaining heavy equipment, rolling stock (\$7,250); foam-filled tire replacement for Wheeled Loader (\$25,000).

43011 Contractual Services. Contract services include recycle hauling (\$2,500), repair, maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, SWPPP analysis, baler, and rolling stock (\$25,215), truck scale recertification and repair (\$8,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$7,000); lined cell topographic capacity survey (\$7,000) storm water sampling analysis (\$3,360) leachate sampling analysis (\$2,100), new employee HR screening (\$1,000).

43015 Water/Air Sample Testing. Water and air sampling / testing required to comply with EPA and ADEC regulations (\$71,760).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (\$571,910).

43600 Project Management Funding required to support KPBB Project Managers effort to develop capital construction costs. (\$5,000)

43610 Utilities. Energy needs associated with the anticipated evaporation of approximately 2,000,000 gallons and facility utilities (\$380,000).

43780 Building/Grounds Maintenance. Road maintenance (\$2,500), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance & repair (\$14,000), overhead door maintenance (\$9,000) miscellaneous facility maintenance (\$12,000).

48710 Minor Office Equipment. Replace failing radio communications equipment (\$3,000)

49433 Plan Reviews. ADEC permitting and plan review fees (\$11,819).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2019 Estimated</u>	<u>FY2020 Projected</u>	<u>Projected Payments FY2021-2023</u>
Loader	\$ 75,930	\$ 32,348	\$ 32,349	\$ 97,044
Ford F450 8ft Flat Bed	13,946	4,057	-	-
L150E Loader	104,082	-	-	-
Bobcat V762	33,685	11,234	-	-
Peterbilt 357 Truck	67,631	20,799	20,799	-
Excavator	70,638	19,614	19,614	58,842
Komatsu wheel loader	40,171	15,428	15,428	46,284
1/2 ton pickup	-	4,107	4,107	8,214
2016 Pickup, 4x4 3/4 ton ext cab (trsf)	-	-	4,058	8,115
FY2020 Roll-off Truck	-	-	15,607	46,821
FY2020 Wheeled scrapper	-	-	107,237	321,714
Total	<u>\$ 406,083</u>	<u>\$ 107,587</u>	<u>\$ 219,199</u>	<u>\$ 587,034</u>

Fund 290 Dept 32150	Department Function Solid Waste Fund Seward Transfer Facility
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Program Description:

To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

Major Long Term Issues and Concerns:

- Flooding / road maintenance issues with Dimond Blvd., the access road to the transfer facility.

FY2019 Accomplishments:

- Expanded Monofill
- Cover material acquisition from Japanese Creek flood plain.
- Enhanced public outreach by partnering with Seward regarding sustainable waste reduction and recycling techniques.
- Divert latex paint from the Hazardous Household Waste Collection events.

FY2020 New Initiatives:

- Divert additional waste streams.
- Promote Dimond Blvd road maintenance agreement with the City of Seward.
- Public Outreach, including waste reduction techniques.

Performance Measures

- Priority/Goal:** Provide appropriate service to the Eastern Peninsula in the area of solid waste management.
- Objective:** Manage the Eastern Peninsula solid waste operations including, but not limited to, providing the following services:
1. Four (4) Hazardous Waste Collection days per year.
 2. Containers for recyclables and special collections.
 3. Collection of batteries for recycling.

Measures:

Key Measures								
	FY2017		FY2018		FY2019		FY2020	
	Actual		Actual		Projected		Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	249	4,362	251	4,448	253	4,492	255	4,536
Recycle	n/a	85	n/a	106	n/a	108	n/a	109
Total	249	4,447	251	4,554	253	4,600	255	4,645
Hazardous Waste (drums/boxes)	70		86		87		88	
Used Oil Energy Recovery (gal)	499		397		405		410	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32150 - Seward Transfer Facility

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40210 FICA	\$ 2	\$ 12	\$ -	\$ -	\$ -	-	-
40221 PERS	7	37	-	-	-	-	-
40321 Health Insurance	-	60	-	-	-	-	-
Total: Personnel	9	109	-	-	-	-	-
Supplies							
42020 Signage Supplies	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	101	-	250	250	250	-	0.00%
42230 Fuel, Oils and Lubricants	-	(1,508)	-	-	-	-	-
42310 Repair/Maintenance Supplies	550	2,393	2,000	2,000	2,000	-	0.00%
42410 Small Tools & Equipment	-	-	-	-	1,000	1,000	-
Total: Supplies	651	885	3,250	3,250	4,250	1,000	30.77%
Services							
43011 Contractual Services	501,279	518,169	508,165	510,665	510,665	2,500	0.49%
43015 Water/Air Sample Testing	7,393	7,155	4,355	8,293	4,400	45	1.03%
43019 Software Licensing	-	-	332	332	332	-	0.00%
43095 SW Closure/Post Closure	42,841	43,950	49,562	49,562	59,532	9,970	20.12%
43110 Communications	651	668	658	658	690	32	4.86%
43140 Postage and Freight	-	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	324	248	500	500	500	-	0.00%
43310 Advertising	-	-	1,000	1,000	1,000	-	0.00%
43410 Printing	138	180	200	200	200	-	0.00%
43510 Insurance Premium	3,127	3,105	3,003	3,003	4,528	1,525	50.78%
43610 Utilities	3,644	5,432	5,486	5,486	6,000	514	9.37%
43780 Buildings/Grounds Maintenance	18,522	13,057	30,000	27,500	28,000	(2,000)	-6.67%
43810 Rents and Operating Leases	121	125	200	200	-	(200)	-100.00%
Total: Services	578,040	592,089	603,561	607,499	615,947	12,386	2.05%
Capital Outlay							
49433 Plan Reviews	842	2,225	2,225	2,225	2,225	-	0.00%
Total: Capital Outlay	842	2,225	2,225	2,225	2,225	-	0.00%
Department Total	\$ 579,542	\$ 595,308	\$ 609,036	\$ 612,974	\$ 622,422	\$ 13,386	2.20%

Line-Item Explanations

42020 Signage Supplies. To support enhanced public outreach programs (\$1,000).

42410 Small Tools & Equipment. Increase for UPS battery backup for security camera system (\$1,000).

43011 Contractual Services. Contract O&M (\$500,000), additional services /transport recycle container from Harbor (\$2,000), facility wastewater disposal (\$8,000), boiler certification (\$165), signs (\$500).

43015 Water / Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements (\$4,400).

43019 Software Licensing. Security camera software renewal (\$332).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$205,685).

43110 Communications. Increase to monthly rates.

43610 Utilities. Increase to monthly flat rate for additional meters required for security cameras.

43780 Building / Grounds Maintenance. Dimond Blvd road maintenance and repair (\$10,000), fire system/security camera maintenance (\$5,000), miscellaneous facility maintenance (\$13,000).

49433 Plan Reviews. Increase due to an increase in ADEC fee structure (\$2,225).

Department Function

Fund 290

Solid Waste Fund

Dept 32310

Homer Transfer Facility

Program Description:

To consolidate, transport and manage waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

Major Long Term Issues and Concerns:

- Long-term management of inert waste after closure of inert existing waste monofill.
- Acquisition of cover material.

FY2019 Accomplishments:

- Finalize Phase II Landfill Closure timeline.
- Manage fill plan to maximize utilization of air space.
- Perform public outreach with an emphasis on waste reduction techniques.

FY2020 New Initiatives:

- Begin Phase II Closure of the MSW Landfill.
- Begin burying inert waste in new Phase II monofill.
- Apply alternate cover techniques in Phase II monofill.

Performance Measures

Priority/Goal: Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

- Objective:**
1. Continue to monitor and manage leachate, groundwater, and landfill gases.
 2. Continue to monitor and manage slopes and subsurface vegetation.

Measures:

Key Measures								
	FY2017 Actual		FY2018 Actual		FY2019 Projected		FY2020 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	313	8,082	331	8,212	334	8,294	337	8,377
Recycle	n/a	747	n/a	880	n/a	889	n/a	898
Total	313	8,829	331	9,092	331	9,183	331	9,275
Hazardous Waste (drums/boxes)	75		97		114		106	
Used Oil Energy Recovery (gal)	3,205		2,942		2,971		3,000	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32310 - Homer Transfer Facility

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40210 FICA	\$ 19	\$ 16	\$ -	\$ -	\$ -	-	-
40221 PERS	59	48	-	-	-	-	-
40321 Health Insurance	89	68	-	-	-	-	-
40322 Life Insurance	1	-	-	-	-	-	-
Total: Personnel	168	132	-	-	-	-	-
Supplies							
42020 Signage Supplies	-	-	250	250	250	-	0.00%
42210 Operating Supplies	1,679	1,620	2,050	22,050	22,050	20,000	975.61%
42230 Fuel, Oils and Lubricants	181	-	1,000	1,000	1,000	-	0.00%
42310 Repair/Maintenance Supplies	459	4,023	5,000	5,000	5,000	-	0.00%
42360 Motor Vehicle Repair Supplies	-	49	-	-	-	-	-
42410 Small Tools & Equipment	-	-	100	100	100	-	0.00%
Total: Supplies	2,319	5,692	8,400	28,400	28,400	20,000	238.10%
Services							
43011 Contractual Services	551,258	567,494	565,376	565,376	576,765	11,389	2.01%
43015 Water/Air Sample Testing	23,197	23,751	29,900	29,900	31,500	1,600	5.35%
43019 Software Licensing	1,855	1,200	1,875	1,875	1,875	-	0.00%
43095 SW Closure/Post Closure	166,576	168,967	203,264	203,264	205,685	2,421	1.19%
43110 Communications	3,562	3,467	4,000	4,000	4,000	-	0.00%
43140 Postage and Freight	-	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	277	368	500	500	500	-	0.00%
43310 Advertising	340	-	500	500	500	-	0.00%
43410 Printing	138	165	200	200	200	-	0.00%
43510 Insurance Premium	14,095	15,010	14,494	14,494	19,050	4,556	31.43%
43610 Utilities	64,903	57,660	67,000	67,000	67,000	-	0.00%
43750 Vehicle Maintenance	-	-	500	500	500	-	0.00%
43780 Buildings/Grounds Maintenance	10,599	8,755	8,000	8,000	13,000	5,000	62.50%
43810 Rents and Operating Leases	125	125	1,000	1,000	500	(500)	-50.00%
Total: Services	836,925	846,962	896,709	896,709	921,175	24,466	2.73%
Capital Outlay							
49433 Plan Reviews	1,010	2,780	2,780	2,780	2,780	-	0.00%
Total: Capital Outlay	1,010	2,780	2,780	2,780	2,780	-	0.00%
Department Total	\$ 840,422	\$ 855,566	\$ 907,889	\$ 927,889	\$ 952,355	\$ 44,466	4.90%

Line-Item Explanations

42210 Operating Supplies. Miscellaneous supplies (\$2,050), acquisition of cover material for inert waste cell operations (\$20,000).

43011 Contractual Services. Contract O&M (\$557,109) and additional services (\$5,000), truck scale PM (\$5,000), facility wastewater disposal (\$1,500), Alaska State fire suppression cert (\$500), Alaska boiler cert (\$400), Alaska truck scale cert (\$500), waste water analysis (\$1,156) and land clearing (\$5,600).

43015 Water / Air Sample Testing. Water and air sampling / testing required to comply with EPA and DEC guidelines (\$31,500).

43019 Software Licensing. Required annual technical support relating to weigh system software (\$1,500) and security camera licensing (\$375).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$205,685).

43210 Transportation/Subsistence. Travel and for contract administrator to attend meetings or conduct site inspections (\$500).

43780 Building / Grounds Maintenance. Lighting repairs (\$5,000), miscellaneous building maintenance, fire suppression system, fire alarm system, surveillance system and emergency generator maintenance (\$8,000).

Department Function

Fund 290

Solid Waste Fund

Dept 32570

Landfills, Hauling and Waste Programs

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

Major Long Term Issues and Concerns:

- Unattended sites.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.

FY2019 Accomplishments:

- Terminate ADEC mandated 30-year post-closure care at the Sterling Special Waste Site.
- Public outreach related to preventing and/or reducing waste generation.
- Advance Nanwalek Landfill expansion plans.
- Advance Port Graham landfill expansion development strategy.

FY2020 New Initiatives:

- Partner with Alaska Native Tribal Health Consortium (ANTHC) in our development and expansion of the Nanwalek and Port Graham Landfills.
- Expand and construct the Funny River Transfer site that is uniform in design and functionality as other KPB Transfer sites.

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 16 hazardous waste collection events.
 2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

Measures:

Hazardous Waste Collection Events	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Central Peninsula Landfill	8	8	8	7
Homer Landfill	4	4	4	4
Seward Transfer Facility	4	4	4	4
Seldovia	1	1	1	1
Educational events	10	10	10	10

Department Function

Fund 290

Solid Waste Fund

Dept 32570

Landfills, Hauling and Waste Programs - Continued

Key Measures

	FY2017 Actual		FY2018 Actual		FY2019 Projected		FY2020 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
<u>Hauling Area 1</u>								
Mixed solid waste total	1,955	3,598	1,810	3,664	1,828	3,700	1,846	3,737
Recycle total	188	153	170	145	172	147	174	149
<u>Hauling Area 2</u>								
Mixed solid waste total	1,214	2,624	1,189	2,690	1,200	2,717	1,212	2,744
Recycle total	169	163	172	143	172	143	172	143
<u>Transfer Facilities</u>								
Mixed solid waste total	613	5,306	848	5,410	856	5,464	865	5,519
Construction debris total	967	2,543	1,021	2,525	1,031	2,550	1,041	2,575
Recycle total	201	239	201	226	203	228	205	230
Used oil energy recovery total gallons		8,258		8,169		8,250		8,332
<u>Miscellaneous Landfills</u>								
Mixed solid waste total		1,312		1,325		1,338		1,351
Hazardous waste total drums/boxes		23		20		21		21

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 4,870	\$ 3,018	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
40130 Overtime Wages	-	-	3,006	3,006	3,006	-	0.00%
40210 FICA	382	236	574	574	574	-	0.00%
40221 PERS	27	18	-	-	-	-	-
40321 Health Insurance	17	29	-	-	-	-	-
Total: Personnel	5,296	3,301	8,080	8,080	8,080	-	0.00%
Supplies							
42020 Signage Supplies	70	120	100	100	100	-	0.00%
42210 Operating Supplies	6,111	6,176	6,000	6,000	6,500	500	8.33%
42230 Fuel, Oils and Lubricants	148	-	3,000	3,000	1,000	(2,000)	-66.67%
42310 Repair/Maintenance Supplies	5,615	7,819	4,500	4,400	6,000	1,500	33.33%
42360 Motor Vehicle Repair Supplies	294	695	300	300	400	100	33.33%
42410 Small Tools & Equipment	284	427	150	250	250	100	66.67%
Total: Supplies	12,522	15,237	14,050	14,050	14,250	200	1.42%
Services							
43011 Contractual Services	1,424,009	1,381,969	1,449,480	1,449,480	1,529,695	80,215	5.53%
43015 Water/Air Sample Testing	15,798	16,086	21,580	34,169	21,796	216	1.00%
43019 Software Licensing	327	-	350	350	350	-	0.00%
43095 SW Closure/Post Closure	223,138	223,001	226,279	226,279	246,153	19,874	8.78%
43110 Communications	2,050	1,954	2,250	2,250	2,250	-	0.00%
43140 Postage and Freight	117	2,669	200	200	300	100	50.00%
43210 Transportation/Subsistence	4,203	2,106	8,500	8,500	6,000	(2,500)	-29.41%
43310 Advertising	480	609	500	500	500	-	0.00%
43410 Printing	91	-	150	150	150	-	0.00%
43510 Insurance Premium	2,412	2,184	1,910	1,910	2,849	939	49.16%
43610 Utilities	19,256	20,258	19,500	19,500	21,000	1,500	7.69%
43765 Policing Sites	6,300	6,900	7,000	3,000	7,000	-	0.00%
43780 Buildings/Grounds Maintenance	40,880	35,123	45,000	42,131	45,000	-	0.00%
Total: Services	1,739,061	1,692,859	1,782,699	1,788,419	1,883,043	100,344	5.63%
Capital Outlay							
48520 Storage/Buildings/Containers	-	7,096	-	-	-	-	-
48710 Minor Office Equipment	-	1,209	-	-	-	-	-
48740 Minor Machines & Equipment	2,242	(100)	-	-	-	-	-
49433 Plan Reviews	1,051	1,740	1,250	1,250	1,250	-	0.00%
Total: Capital Outlay	3,293	9,945	1,250	1,250	1,250	-	0.00%
Department Total	\$ 1,760,172	\$ 1,721,342	\$ 1,806,079	\$ 1,811,799	\$ 1,906,623	\$ 100,544	5.57%

Line-Item Explanations

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities that include fencing repair, litter clean up, battery shipment preparation, transfer site container repairs (\$4,500).

40130 Overtime Wages. Required to support Nanwalek maintenance and inert waste management at remote sites (\$3,006).

43011 Contractual Services. Includes operations, maintenance and improvements at five (5) rural landfills (\$388,275), operations, maintenance and improvements at three (3) transfer facilities (\$509,000), operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$399,000), household hazardous waste collection program, used oil program, and wastewater disposal (\$232,000), signage (\$1,000), Guardian Security (\$420).

43019 Software Licensing. Annual security camera software renewal (\$350).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek landfills (\$246,153).

43780 Building/Grounds Maintenance. Snow removal/sanding/serration/ grading/ditching of transfer sites (\$20,000), brushing/gravel (\$5,000), gate /fence repairs (\$2,000), lights, surveillance cameras, electrical, plumbing, fire alarm systems (\$18,000).

49433 Plan Reviews. ADEC required plan reviews.

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 964,600	\$ 960,313	\$ 1,056,527	\$ 1,056,527	\$ 1,070,529	\$ 14,002	1.33%
40120 Temporary Wages	38,860	59,310	68,100	68,100	68,100	-	0.00%
40130 Overtime Wages	27,680	26,693	45,743	45,743	46,227	484	1.06%
40210 FICA	88,813	87,192	103,119	103,119	104,561	1,442	1.40%
40221 PERS	287,477	272,071	248,540	248,540	251,847	3,307	1.33%
40321 Health Insurance	368,096	353,269	367,536	367,536	387,500	19,964	5.43%
40322 Life Insurance	1,684	1,695	2,630	2,630	2,663	33	1.25%
40410 Leave	156,520	152,741	143,510	143,510	147,353	3,843	2.68%
40511 Other Benefits	4,041	2,330	1,872	1,872	1,872	-	0.00%
Total: Personnel	1,937,771	1,915,614	2,037,577	2,037,577	2,080,652	43,075	2.11%
Supplies							
42020 Signage Supplies	70	120	1,350	1,350	1,350	-	0.00%
42120 Computer Software	376	-	-	-	-	-	-
42210 Operating Supplies	56,471	49,720	63,550	82,050	84,050	20,500	32.26%
42230 Fuel, Oils and Lubricants	93,522	117,854	115,337	132,037	133,537	18,200	15.78%
42250 Uniforms	3,483	2,890	4,700	4,700	4,200	(500)	-10.64%
42263 Training Supplies	-	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	102,721	112,845	115,250	106,806	113,250	(2,000)	-1.74%
42360 Vehicle Repair Supplies	2,434	7,029	6,650	15,350	33,000	26,350	396.24%
42410 Small Tools & Equipment	2,661	4,905	5,250	6,850	6,350	1,100	20.95%
Total: Supplies	261,738	295,363	312,087	349,143	375,737	63,650	20.39%
Services							
43011 Contractual Services	2,531,766	2,535,694	2,590,821	2,600,821	2,682,000	91,179	3.52%
43014 Physical Examinations	2,242	3,274	2,800	2,800	2,800	-	0.00%
43015 Water/Air Sample Testing	92,905	93,672	122,135	110,605	129,456	7,321	5.99%
43019 Software Licensing	5,000	3,200	5,612	5,612	5,612	-	0.00%
43095 SW Closure/Post Closure	914,400	929,660	1,053,098	1,053,098	1,083,280	30,182	2.87%
43110 Communications	16,501	17,555	17,968	17,968	18,000	32	0.18%
43140 Postage and Freight	1,469	4,206	2,055	2,055	2,155	100	4.87%
43210 Transportation/Subsistence	12,170	5,494	13,000	13,000	10,500	(2,500)	-19.23%
43220 Car Allowance	3,614	3,600	3,600	3,600	3,600	-	-
43260 Training	2,648	-	1,800	1,655	1,800	-	0.00%
43310 Advertising	820	746	2,200	2,200	2,200	-	0.00%
43410 Printing	367	345	1,050	1,050	800	(250)	-23.81%
43510 Insurance Premium	88,891	104,026	103,075	103,075	115,745	12,670	12.29%
43600 Project Mangament	-	-	-	-	9,000	9,000	-
43610 Utilities	480,603	433,436	494,137	488,937	477,851	(16,286)	-3.30%
43720 Equipment Maintenance	1,578	500	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	9,888	5,931	25,900	44,450	15,900	(10,000)	-38.61%
43765 Policing Sites	6,300	6,900	7,000	3,000	7,000	-	0.00%
43780 Buildings/Grounds Maintenance	136,718	89,915	121,753	112,834	124,753	3,000	2.46%
43810 Rents and Operating Leases	566	6,262	2,200	7,400	1,500	(700)	-31.82%
43812 Equipment Replacement Pymt.	226,315	135,205	107,588	107,588	219,199	111,611	103.74%
43920 Dues and Subscriptions	1,256	1,919	1,925	2,070	2,025	100	5.19%
Total: Services	4,536,017	4,381,540	4,681,717	4,685,818	4,917,176	235,459	5.03%
Capital Outlay							
48120 Major Office Equipment	3,743	-	-	-	-	-	-
48520 Storage Containers	-	7,096	-	-	-	-	-
48710 Minor Office Equipment	3,374	3,948	-	1,538	4,762	4,762	-
48720 Minor Office Furniture	7,988	264	-	-	-	-	-
48740 Minor Machines & Equipment	13,395	1,479	-	-	-	-	-
49433 Plan Reviews	10,332	17,564	17,074	17,074	18,074	1,000	5.86%
Total: Capital Outlay	38,832	30,351	17,074	18,612	22,836	5,762	33.75%

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item - Continued**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Transfers							
50340 Solid Waste Debt Service	-	1,065,164	1,065,250	1,065,250	1,063,500	(1,750)	-0.16%
50411 Solid Waste Capital Projects	-	250,000	100,000	100,000	250,000	150,000	150.00%
Total: Transfers	-	1,315,164	1,165,250	1,165,250	1,313,500	148,250	12.72%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(856)	-	(1,500)	(1,500)	(1,000)	500	-
Total: Interdepartmental Charges	(856)	-	(1,500)	(1,500)	(1,000)	500	-
Department Total	\$ 6,773,502	\$ 7,938,032	\$ 8,212,205	\$ 8,254,900	\$ 8,708,901	\$ 496,696	6.05%

Hospital Service Areas

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Clam Gulch. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

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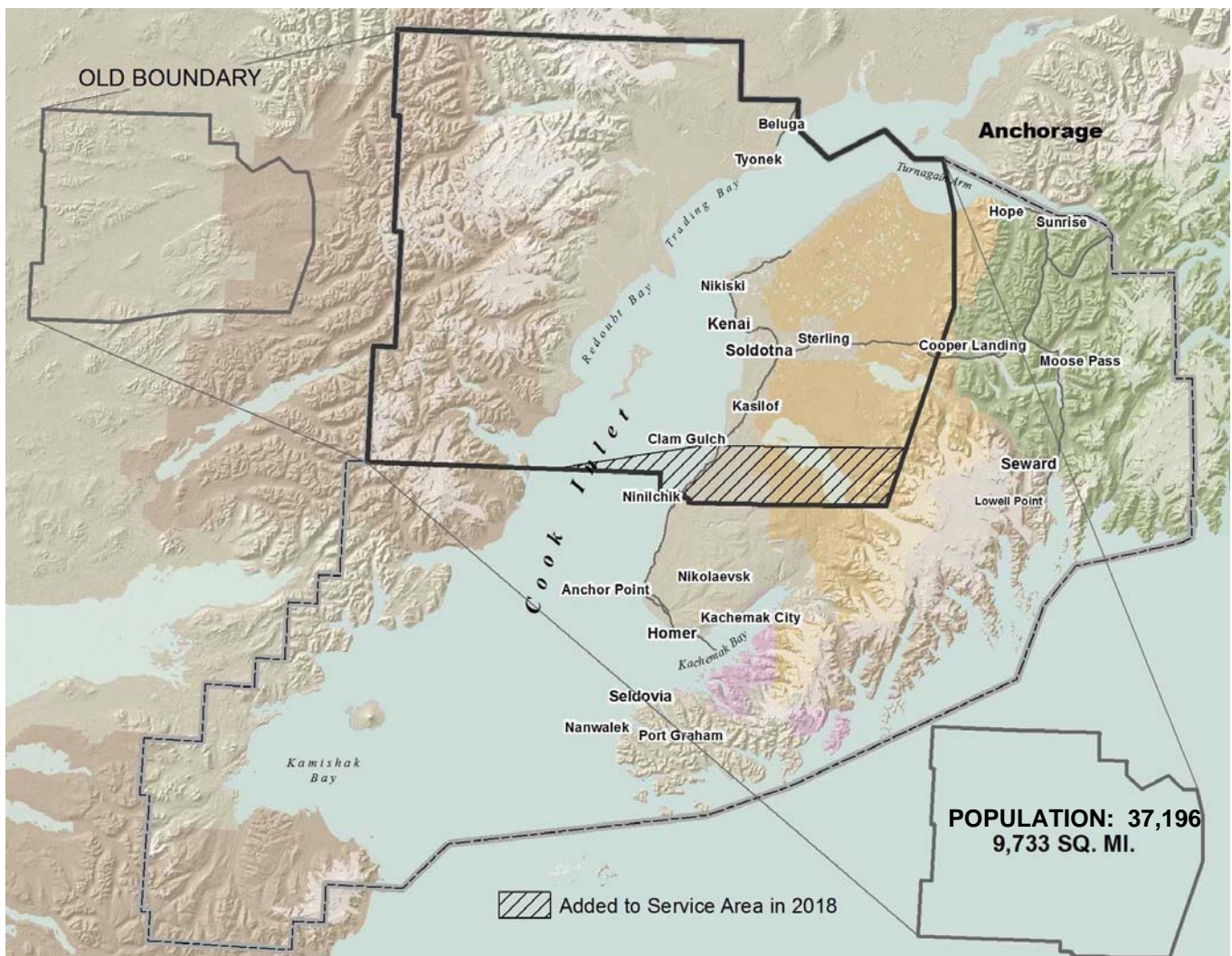
Central Kenai Peninsula Hospital Service Area

Established in April of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

Effective July 1, 2016 with the enactment of Ordinance 2016-11, the Kenai Peninsula Borough Assembly has oversight of the Service Area.

In the October 2018 election, voters from the southern peninsula approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries for both the Central Peninsula Hospital Service Area and the South Peninsula Hospital Service Area and no longer a part of the new service area boundaries to pay for bonded indebtedness. Parcels that were a part of the service area at the time of the vote to approve each bond must continue to pay the debt service while it is outstanding. Central Peninsula Hospital Service Area debt service is currently paid for with Hospital operational monies, therefore no mill is currently being levied for debt service.

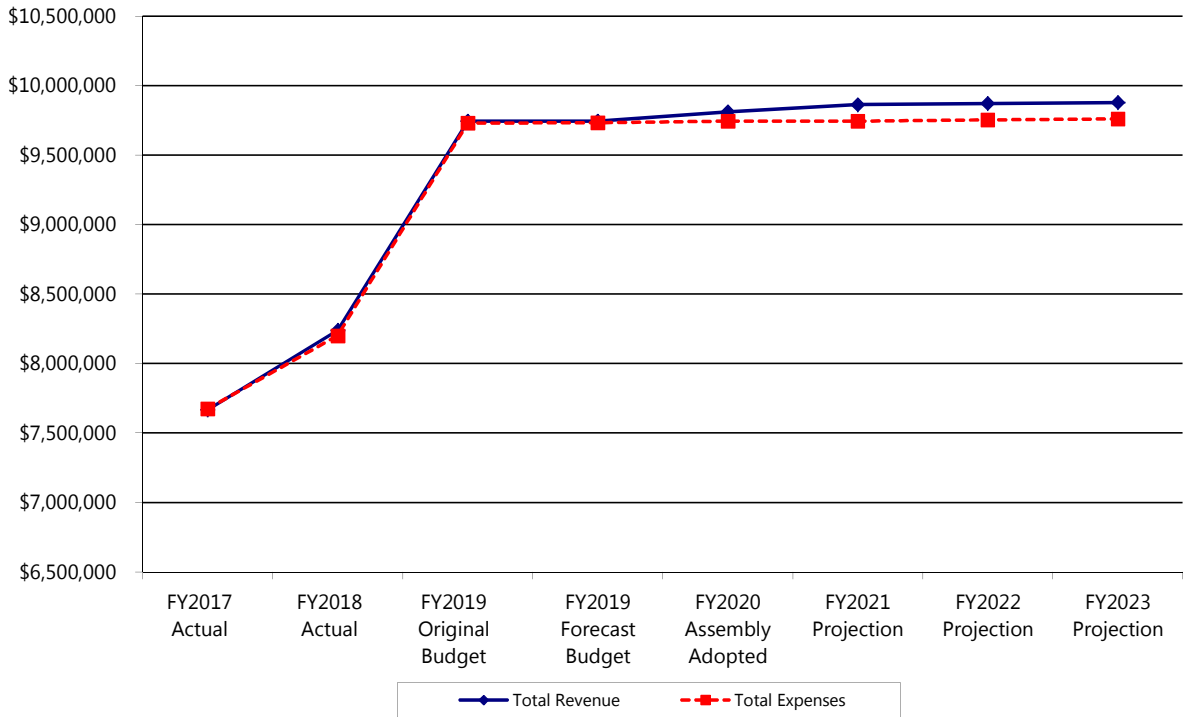
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2020 is 0.01 mills.



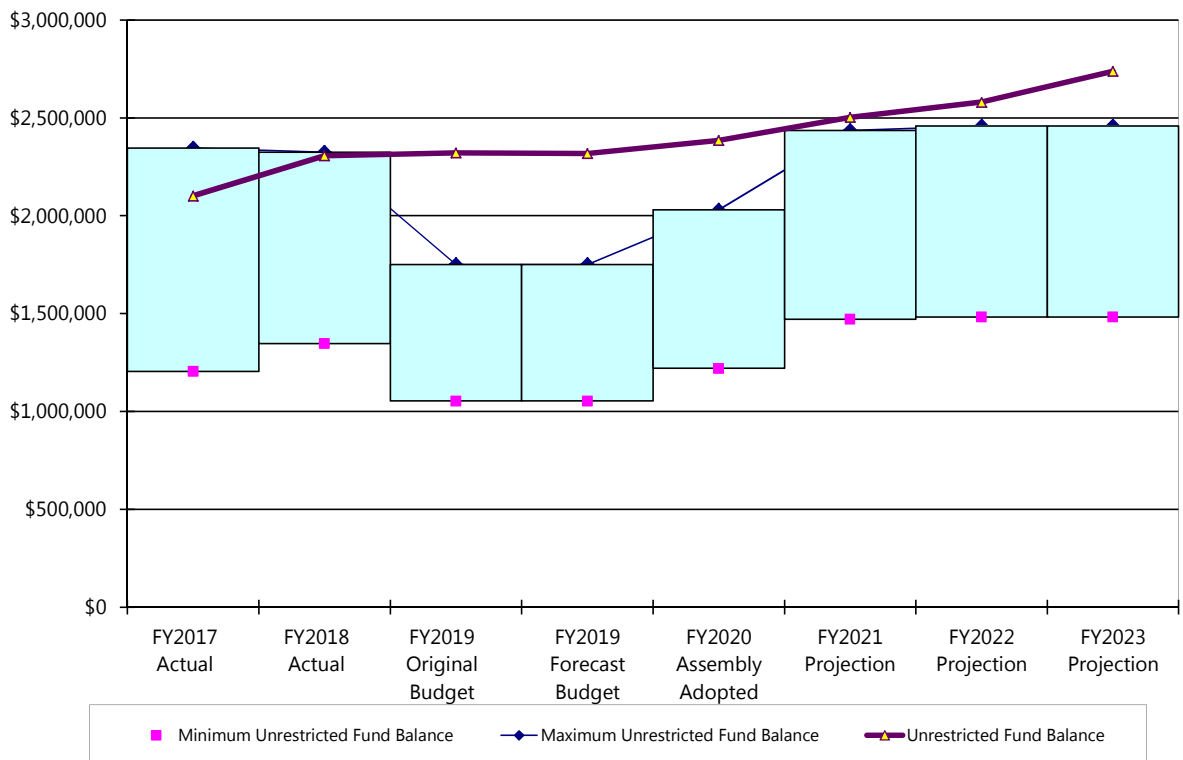
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	3,919,526	4,086,979	4,038,410	4,039,850	4,179,102	4,179,102	4,220,893	4,305,311
Personal	202,906	198,321	193,920	196,984	189,904	191,803	193,721	195,658
Oil & Gas (AS 43.56)	1,290,827	1,217,101	1,274,303	1,274,303	1,364,185	1,323,259	1,283,561	1,283,561
Total Taxable Value:	5,413,259	5,502,401	5,506,633	5,511,137	5,733,191	5,694,164	5,698,175	5,784,530
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 38,806	\$ 40,854	\$ 40,384	\$ 40,399	\$ 41,791	\$ 41,791	\$ 42,209	\$ 43,053
Personal	2,424	2,127	1,900	1,930	1,861	1,880	1,898	1,917
Oil & Gas (AS 43.56)	12,801	12,228	12,743	12,743	13,642	13,233	12,836	12,836
Interest	190	315	110	110	115	114	114	116
Flat Tax	345	440	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	1,046	1,075	1,049	1,049	1,061	1,082	1,104	1,126
Total Property Taxes	55,612	57,039	57,254	57,299	59,538	59,189	59,272	60,181
Interest Earnings	5,451	16,317	52,325	52,325	104,330	107,310	112,608	117,907
CPH - Bond Payment/Other	7,603,943	8,162,609	9,635,318	9,635,318	9,645,962	9,695,980	9,698,351	9,700,299
Other Revenue	1,890	1,108	-	-	-	-	-	-
Total Revenues	7,666,896	8,237,073	9,744,897	9,744,942	9,809,830	9,862,479	9,870,231	9,878,387
Total Revenues and Operating Transfers	7,666,896	8,237,073	9,744,897	9,744,942	9,809,830	9,862,479	9,870,231	9,878,387
Expenditures:								
Services	358,513	192,557	254,838	257,418	262,195	262,195	267,439	272,788
InterDepartmental Charges	-	-	6,371	6,435	6,555	6,555	6,686	6,820
Total Expenditures:	358,513	192,557	261,209	263,853	268,750	268,750	274,125	279,608
Operating Transfers To:								
Debt Service Fund	7,314,751	8,007,433	9,469,080	9,469,080	9,474,875	9,475,980	9,478,351	9,480,299
Total Operating Transfers:	7,314,751	8,007,433	9,469,080	9,469,080	9,474,875	9,475,980	9,478,351	9,480,299
Total Expenditures and Operating Transfers	7,673,264	8,199,990	9,730,289	9,732,933	9,743,625	9,744,730	9,752,476	9,759,907
Net Results From Operations	(6,368)	37,083	14,608	12,009	66,205	117,749	117,755	118,480
Beginning Fund Balance	2,275,729	2,269,361	2,306,444	2,306,444	2,318,453	2,384,658	2,502,407	2,620,162
Ending Fund Balance	\$ 2,269,361	\$ 2,306,444	\$ 2,321,052	\$ 2,318,453	\$ 2,384,658	\$ 2,502,407	\$ 2,620,162	\$ 2,738,642

Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



Central Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



Department Function

Fund 600

Central Kenai Peninsula Hospital Service Area

Dept 81110

Mission

Meet the changing health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital, operating cost of the Service Area and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Governance of CPH.

FY2019 Changes:

- In the October 2018 election, voters approved moving the South Peninsula Hospital Service Area boundaries. This expanded the boundaries of Central Peninsula Hospital Service Area and created the requirement to continue to assess a mill rate against parcels that were a part of the previous South Peninsula Hospital Service Area boundaries and are now a part of the Central Peninsula Hospital Service Area boundaries to pay for bonded indebtedness. These parcels were a part of the South Peninsula Hospital Service Area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

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:

	FY2017 Actual	FY2018 Projected	FY2019 Projected	FY2020 Estimated
Mill rate	.01	.01	.01	.01
Property tax revenue	\$55,612	\$57,227	\$57,299	\$59,538

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:

	FY2017 Actual	FY2018 Projected	FY2019 Projected	FY2019 Estimated
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$0	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$7,603,943	\$8,162,609	\$9,635,318	\$9,645,962

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 5,412	\$ 3,080	\$ 5,000	\$ 3,530	\$ 5,000	\$ -	0.00%
43012 Audit Services	61,880	32,551	83,600	87,650	86,108	2,508	3.00%
43510 Insurance Premium	291,221	156,926	166,238	166,238	171,087	4,849	2.92%
Total: Services	358,513	192,557	254,838	257,418	262,195	7,357	2.89%
Transfers							
50360 Debt Service	7,314,751	8,007,433	9,469,080	9,469,080	9,474,875	5,795	0.06%
Total: Transfers	7,314,751	8,007,433	9,469,080	9,469,080	9,474,875	5,795	0.06%
Interdepartmental Charges							
61990 Administrative Service Fee	-	-	6,371	6,435	6,555	184	2.89%
Total: Interdepartmental Charges	-	-	6,371	6,435	6,555	184	2.89%
Department Total	\$ 7,673,264	\$ 8,199,990	\$ 9,730,289	\$ 9,732,933	\$ 9,743,625	\$ 13,336	0.14%

Line-Item Explanations

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increase due to renewal of audit service contract.

43510 Insurance Premium. Premium for property insurance coverage; workman's compensation, liability, and other insurance requirements are required to be met by the Operator (CPGH, Inc.) per the Lease and Operating Agreement.

50360 Debt Service Fund. Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and revenue bonds issued in the amount of \$41.3 million between FY2014 and FY2016, and \$28.9M in FY2018..

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2019 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the capital projects section - Page 340 & 359.

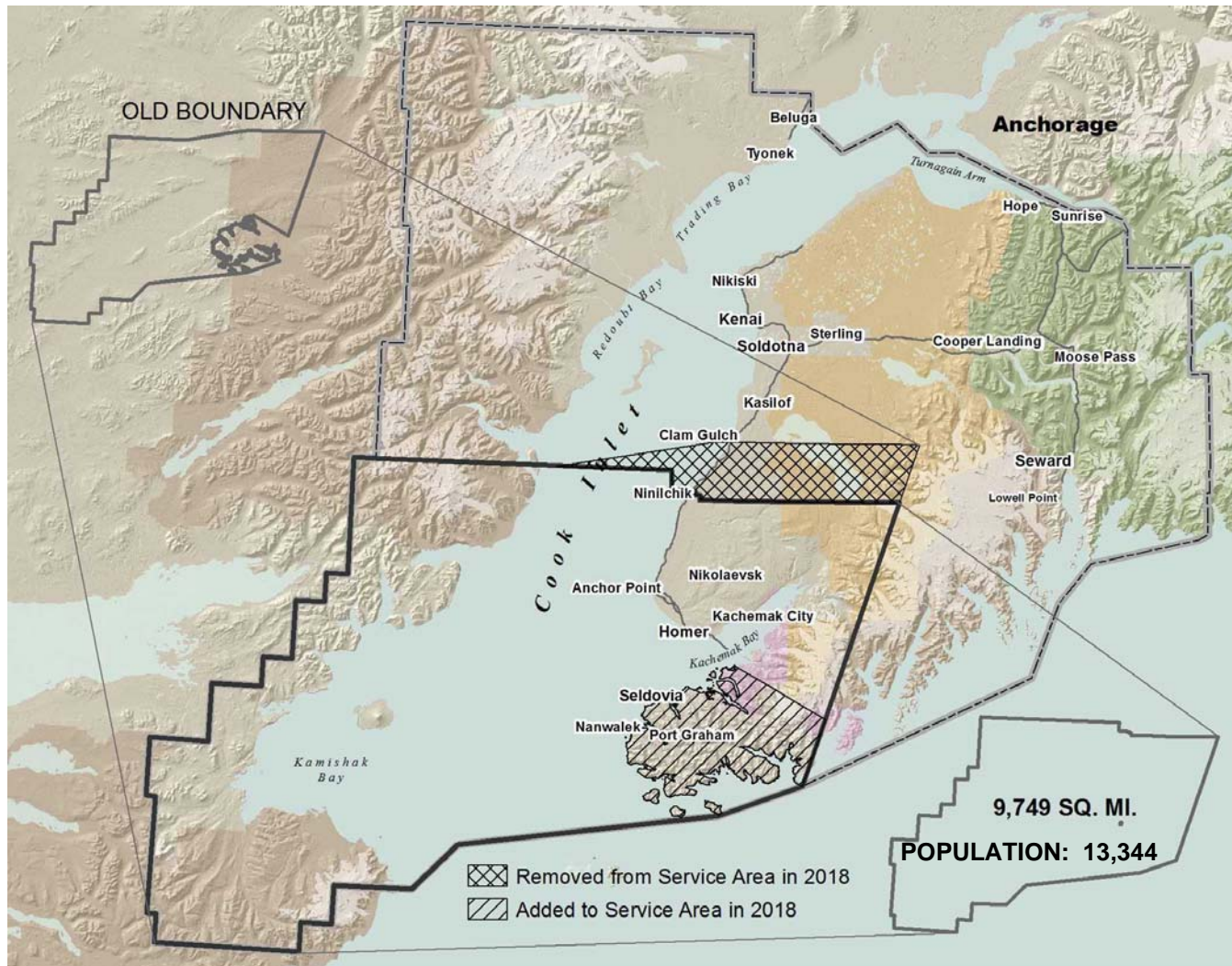
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South Kenai Peninsula Hospital Service Area

Established in April of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

Service area taxes fund the hospital's debt service requirements, equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2020 is 2.30.



Board Members

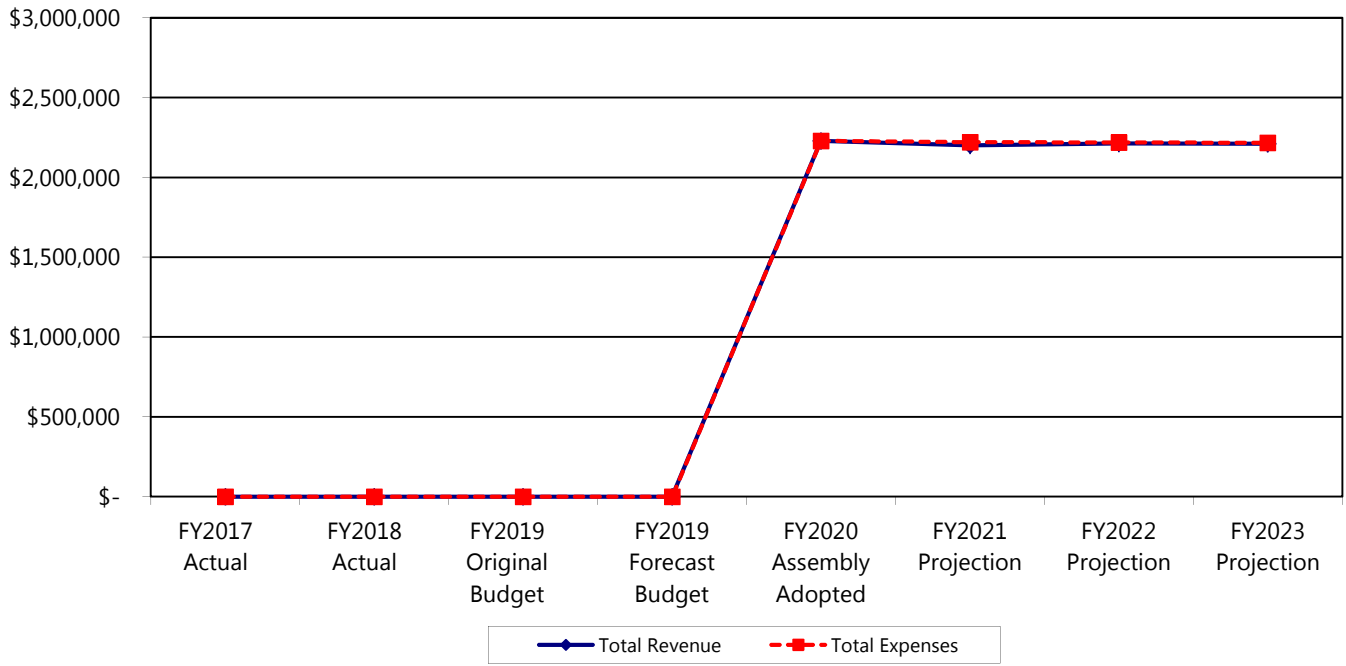
Jacqueline (Jacque) Lenew
William Runnoe
Judith Lund
Clyde T. Boyer, Jr.

Ralph Broshes
Helen Armstrong
Roberta Highland
Marie Walli
Doris Cabana

Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	-	-	-	-	1,649,393	1,649,393	1,654,887	1,687,515
Personal	-	-	-	-	92,874	93,411	94,345	95,288
Oil & Gas (AS 43.56)	-	-	-	-	244,744	237,402	230,280	230,280
Total Taxable Value:	-	-	-	-	1,987,011	1,980,206	1,979,512	2,013,083
Mill Rate:	-	-	-	-	1.120	1.120	1.120	1.100
Revenues:								
Property Taxes								
Real	\$ -	\$ -	\$ -	\$ -	\$ 1,847,320	\$ 1,847,320	\$ 1,853,473	\$ 1,856,267
Personal	-	-	-	-	101,939	102,528	103,552	102,719
Oil & Gas (AS 43.56)	-	-	-	-	274,113	265,890	257,914	253,308
Interest	-	-	-	-	4,447	4,431	4,430	4,425
Flat Tax	-	-	-	-	-	-	-	-
Motor Vehicle Tax	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	2,227,819	2,220,169	2,219,369	2,216,719
Total Revenues:	-	-	-	-	2,227,819	2,220,169	2,219,369	2,216,719
Expenditures:	-	-	-	-	-	-	-	-
Operating Transfers To:								
Debt Service Fund - Bonds	-	-	-	-	2,227,819	2,220,169	2,219,369	2,216,719
Total Operating Transfers:	-	-	-	-	2,227,819	2,220,169	2,219,369	2,216,719
Total Expenditures and Operating Transfers	-	-	-	-	2,227,819	2,220,169	2,219,369	2,216,719
Net Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**South Kenai Peninsula Hospital Service Area
Revenues and Expenditures (Debt issued prior 7/1/19)**



**Kenai Peninsula Borough
Budget Detail**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Transfers						
50361 SKPH-Debt Service Fund	-	-	-	-	2,227,819	2,227,819 -
Total: Transfers	-	-	-	-	2,227,819	2,227,819 -
Department Total	\$ -	\$ -	\$ -	\$ -	\$ 2,227,819	\$ 2,227,819 -

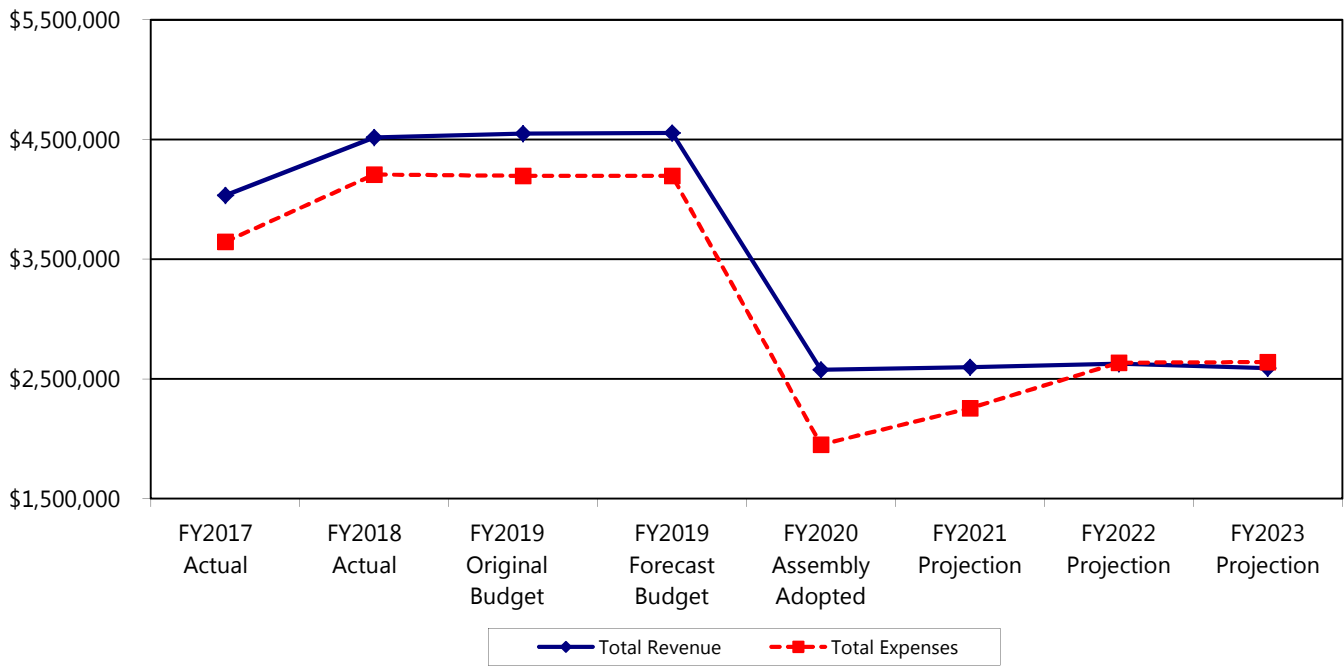
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$731,350); for debt on hospital expansion project phase III (\$1,097,300), Homer Medical Center expansion and hospital HVAC improvements (\$397,669), and debt fees (\$1,500).

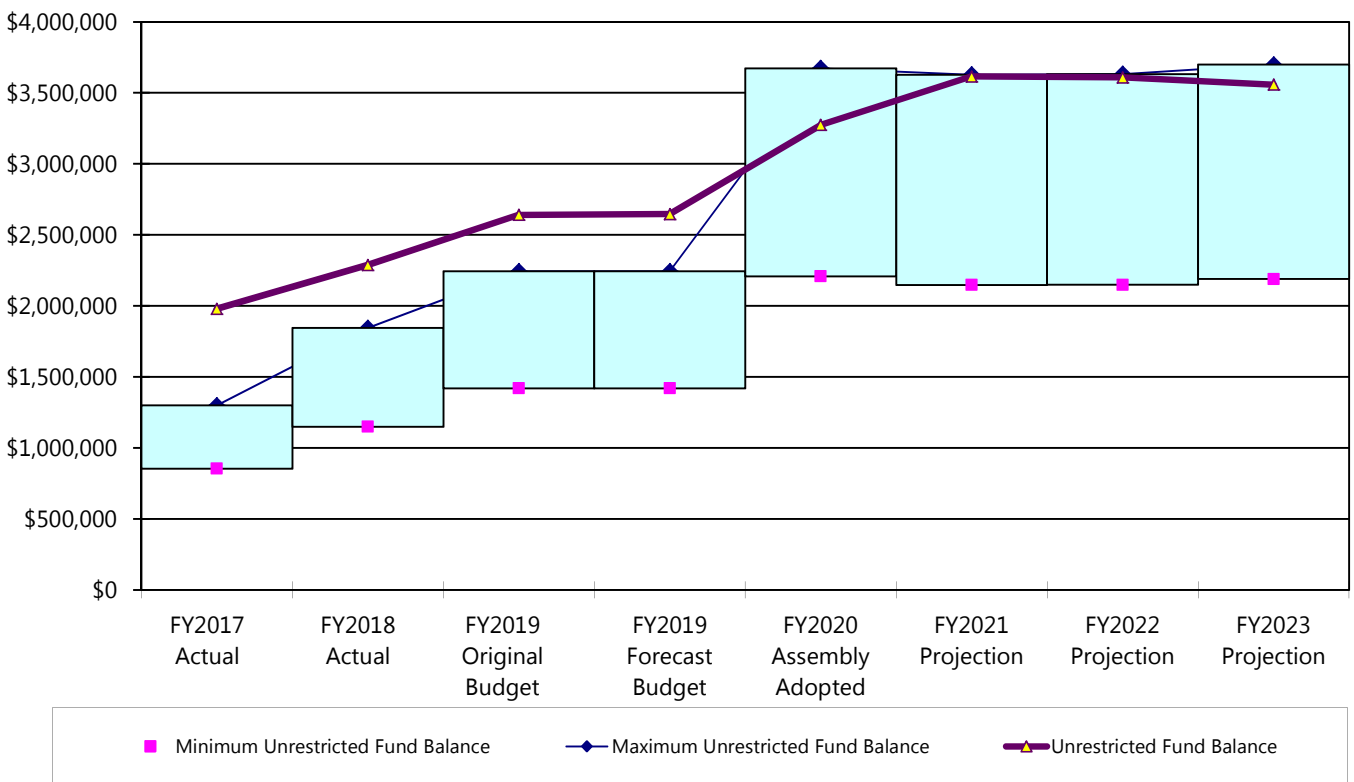
Fund: 602 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,428,700	1,552,064	1,569,587	1,571,577	1,660,766	1,660,766	1,677,374	1,710,921
Personal	99,074	98,656	93,632	94,425	92,746	93,673	94,610	95,556
Oil & Gas (AS 43.56)	162,557	235,326	228,357	228,357	192,199	186,433	180,840	180,840
Total Taxable Value:	1,690,331	1,886,046	1,891,576	1,894,359	1,945,711	1,940,872	1,952,824	1,987,317
Mill Rate:	2.30	2.30	2.30	2.30	1.180	1.19	1.19	1.21
Revenues:								
Property Taxes								
Real	\$ 3,249,443	\$ 3,548,263	\$ 3,610,050	\$ 3,614,627	\$ 1,959,704	\$ 1,976,312	\$ 1,996,075	\$ 2,070,214
Personal	232,009	227,693	211,047	212,834	107,251	109,241	110,334	113,310
Oil & Gas (AS 43.56)	373,881	541,683	525,221	525,221	226,795	221,855	215,200	218,816
Interest	10,831	13,862	8,693	8,693	4,588	4,615	4,643	4,805
Flat Tax	88,324	93,857	87,464	87,464	87,464	89,213	90,997	92,817
Motor Vehicle Tax	71,937	73,567	71,951	71,951	72,752	74,207	75,691	77,205
Total Property Taxes	4,026,425	4,498,925	4,514,426	4,520,790	2,458,554	2,475,443	2,492,940	2,577,167
Interest Earnings	5,715	16,941	33,401	33,401	119,113	122,757	135,585	13,532
Other Revenue	386	595	-	-	-	-	-	-
Total Revenues:	4,032,526	4,516,461	4,547,827	4,554,191	2,577,667	2,598,200	2,628,525	2,590,699
Expenditures:								
Services	227,519	180,121	258,415	258,415	244,975	249,875	254,873	259,970
InterDepartmental Charges	(305)	-	6,460	6,460	6,124	6,247	6,372	6,499
Total Expenditures	227,214	180,121	264,875	264,875	251,099	256,122	261,245	266,469
Operating Transfers To:								
Debt Service Fund - Bonds	1,745,313	2,227,622	2,230,194	2,230,194	-	-	-	-
Debt Service Fund - CT Scanner	-	-	-	-	-	-	374,428	374,428
Debt Service Fund - G/Fund Loan	73,247	-	-	-	-	-	-	-
Capital Projects Fund	1,600,000	1,800,000	1,700,000	1,700,000	1,700,000	2,000,000	2,000,000	2,000,000
Total Operating Transfers:	3,418,560	4,027,622	3,930,194	3,930,194	1,700,000	2,000,000	2,374,428	2,374,428
Total Expenditures and Operating Transfers	3,645,774	4,207,743	4,195,069	4,195,069	1,951,099	2,256,122	2,635,673	2,640,897
Net Results From Operations	386,752	308,718	352,758	359,122	626,568	342,078	(7,148)	(50,198)
Beginning Fund Balance	1,592,370	1,979,122	2,287,840	2,287,840	2,646,962	3,273,530	3,615,608	3,608,460
Ending Fund Balance	\$ 1,979,122	\$ 2,287,840	\$ 2,640,598	\$ 2,646,962	\$ 3,273,530	\$ 3,615,608	\$ 3,608,460	\$ 3,558,262

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



Department Function

Fund 602

South Kenai Peninsula Hospital Service Area

Dept 81210

Mission

Meet the health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and Hospital.
- Changes in Medicare/Medicaid reimbursement rates for the hospital.

FY2019 Accomplishments:

- Funding provided for \$1.7 million in capital expenditures.
- Funding provided for community health needs assessment.

FY2020 New Initiatives:

- In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.
- Mail informational brochures to service area residents regarding services provided by SPH.
- Support and develop addiction services.

Performance Measures

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$4,026,425	\$4,498,925	\$4,516,213	\$4,718,232

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:

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$3,645,774	\$4,207,743	\$4,195,069	\$4,178,918
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$0	\$0	\$0	\$0

**Kenai Peninsula Borough
Budget Detail**

Fund 602

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 57,427	\$ 60,368	\$ 110,000	\$ 110,000	\$ 100,000	\$ (10,000)	-9.09%
43012 Audit Services	43,259	42,337	52,800	52,800	52,067	(733)	-1.39%
43021 Peninsula Promotion	-	100	-	-	-	-	-
43210 Transportation/Subsistence	1,088	2,178	2,500	2,500	2,500	-	0.00%
43260 Training	800	695	12,500	12,500	7,500	(5,000)	-40.00%
43410 Printing	-	-	2,000	2,000	2,000	-	0.00%
43510 Insurance Premium	124,945	74,443	78,615	78,615	80,908	2,293	2.92%
Total: Services	227,519	180,121	258,415	258,415	244,975	(13,440)	-5.20%
Transfers							
50361 SKPH-Debt Service Fund	1,818,560	2,227,622	2,230,194	2,230,194	-	(2,230,194)	-100.00%
50491 SKPH-Capital Projects Fund	1,600,000	1,800,000	1,700,000	1,700,000	1,700,000	-	0.00%
Total: Transfers	3,418,560	4,027,622	3,930,194	3,930,194	1,700,000	(2,230,194)	-56.75%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(305)	-	-	-	-	-	-
61990 Administrative Service Fee	-	-	6,460	6,460	6,124	(336)	-5.20%
Total: Interdepartmental Charges	(305)	-	6,460	6,460	6,124	(336)	-5.20%
Department Total	\$ 3,645,774	\$ 4,207,743	\$ 4,195,069	\$ 4,195,069	\$ 1,951,099	\$ (2,243,970)	-53.49%

Line-Item Explanations

43011 Contractual Services. Community needs assessment coordination (\$45,000), secretarial services (\$10,000), support and develop addiction services (\$30,000), and Kachemak Bay Family Planning (\$15,000).

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend training and board member education.

43410 Printing. Educational brochures to taxpayers promoting SPH services.

50361 Transfer to Debt Service Fund. All debt issued prior to fiscal year 2020 has been presented in a different fund, to allow for taxpayers in the previous boundaries, that voted on prior debt issuances, to support the debt service outside of the operational service area funds.

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2020 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the capital projects section - Pages 340, 345-346, & 360.

Debt Service Funds

The Borough's Debt Service Funds, pages 333-336, 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, 2019 is \$3,530,000.
- 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, 2019 is \$11,225,000.
- 20 year bonds issued November 2013 for roof repairs at various schools and Homer high school field project, in the amount of \$20,860,000. The outstanding balance as of July 1, 2019 is \$17,335,000.

Solid Waste Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. Bond payments are paid from the Borough's General Fund tax levy.

- 6 year bonds issued April 2017 for construction of cell 3 and equipment purchases at the Central Peninsula Landfill, in the amount of \$5,405,000. The outstanding balance as of July 1, 2019 is \$3,770,000.

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, 2019 is \$1,065,000.
- 15 year bonds issued February 2016, for purchasing emergency response vehicles in the amount of \$2,465,000. The outstanding balance of as of July 1, 2019 is \$2,040,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy (if needed), and from operating revenues of the hospital. The current outstanding issue is as follows:

- 20 year bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2019 is \$15,615,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund (continued)

- 15 year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of \$32,490,000. The total outstanding balance as of July 1, 2019 is \$23,225,000, with \$4,735,000 (taxable) and \$18,490,000 (tax-exempt).
- 8 year revenue bonds issued June 2015, for equipping the Specialty Clinic Building in the amount of \$3,200,000 (taxable). The outstanding balance as of July 1, 2019 is \$1,643,000.
- 7 year revenue bonds issued June 2016, for equipping the Specialty Clinic Building in the amount of \$3,050,000 (taxable). The outstanding balance as of July 1, 2019 is \$1,840,000.
- 20 year revenue bond issued November 2017 for design and construction of obstetrics facilities, cardiac catheterization laboratory and related projects at Central Peninsula Hospital in the amount of \$28,955,000 (tax-exempt). The outstanding balance as of July 1, 2019 is \$28,060,000.

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, 2019 is \$3,240,000.
- 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, 2019 is \$7,850,000.
- 15 year bonds issued April 2017, for planning, designing, construction, and equipping of facilities at the South Peninsula Hospital and Homer Medical Center in the amount of \$4,500,000. The outstanding balance as of July 1, 2019 is \$4,060,000.

Bear Creek Fire Service Area Debt Service Fund

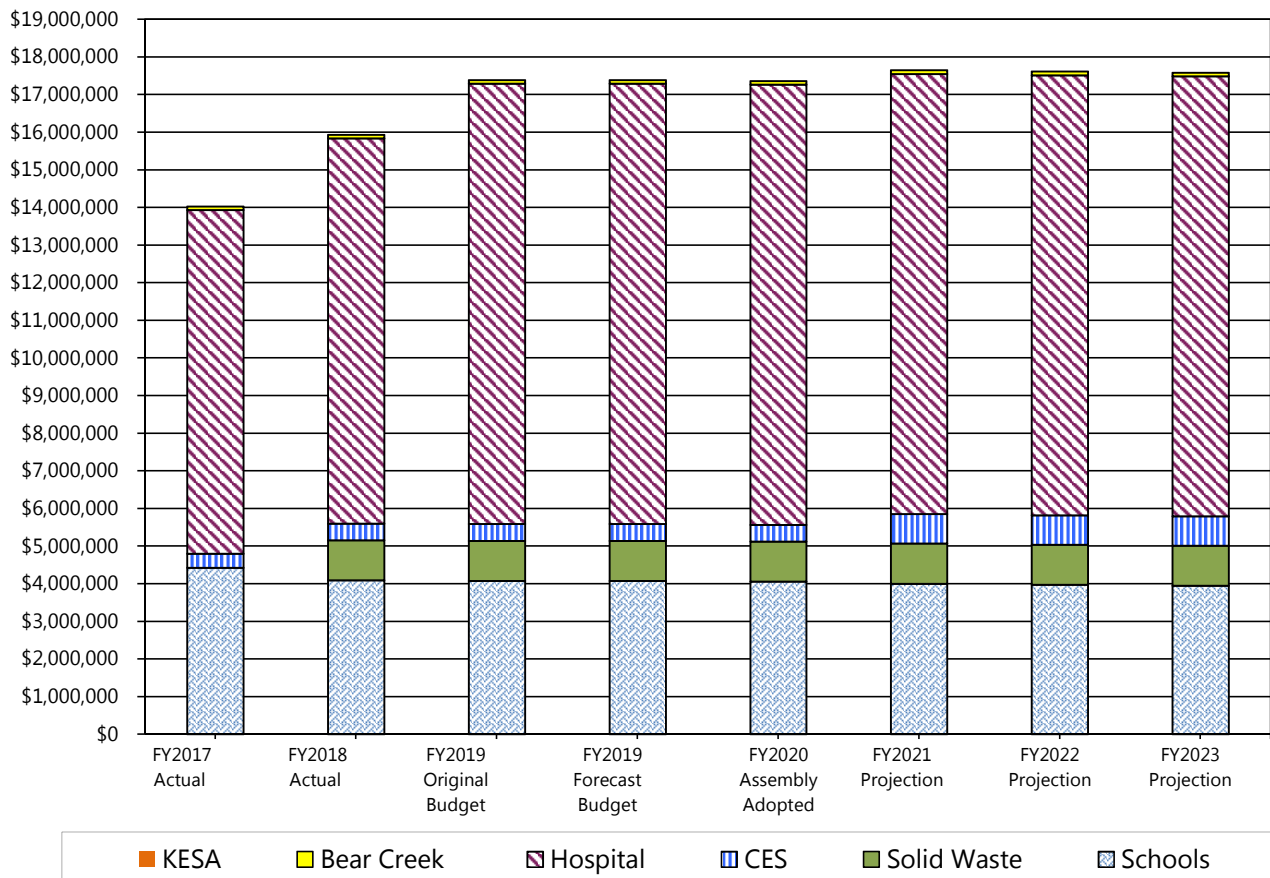
This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is as follows:

- 20 year bonds issued March 2013, for constructing and equipping a station in Bear Creek Fire Service Area in the amount of \$1,215,000. The outstanding balance as of July 1, 2019 is \$955,000.

Debt Service Funds - Budget Projection

Fund Budget:	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection
Revenues								
Federal Interest Subsidy	\$ 297,570	\$ 286,478	\$ 273,743	\$ 273,743	\$ 260,340	\$ 244,930	\$ 228,440	\$ 210,605
Other Revenue	22,698	-	-	-	-	-	-	-
Total Revenues	320,268	286,478	273,743	273,743	260,340	244,930	228,440	210,605
Operating Transfer From:								
General Fund	4,126,067	3,802,996	3,801,562	3,801,562	3,793,886	3,755,039	3,745,011	3,739,266
Special Revenue Fund	9,598,091	11,839,128	13,308,232	13,308,232	13,307,652	13,645,107	13,636,478	13,627,701
Total Operating Transfer	13,724,158	15,642,124	17,109,794	17,109,794	17,101,538	17,400,146	17,381,489	17,366,967
Total Revenue and Operating Transfers	14,044,426	15,928,602	17,383,537	17,383,537	17,361,878	17,645,076	17,609,929	17,577,572
Expenditures:								
Services	14,044,426	15,928,602	17,383,537	17,383,537	17,361,878	17,645,076	17,609,929	17,577,572
Total Expenditures	14,044,426	15,928,602	17,383,537	17,383,537	17,361,878	17,645,076	17,609,929	17,577,572
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements FY2017 To FY2023



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2020 - FY2039

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025-2029	FY 2030-2034	FY 2035-2039	TOTAL
School Debt									
Principal	2,465,000	2,515,000	2,610,000	2,715,000	1,860,000	10,525,000	9,400,000	-	32,090,000
Interest & Fees	1,589,226	1,484,969	1,363,451	1,234,871	1,118,439	3,974,170	1,104,083	-	11,869,209
Total	\$ 4,054,226	\$ 3,999,969	\$ 3,973,451	\$ 3,949,871	\$ 2,978,439	\$ 14,499,170	\$ 10,504,083	\$ -	\$ 43,959,209
Solid Waste Debt									
Principal	875,000	920,000	965,000	1,010,000	826,444	3,773,556	-	-	8,370,000
Interest & Fees	188,500	144,750	98,750	50,500	247,108	520,652	-	-	1,250,260
Total	\$ 1,063,500	\$ 1,064,750	\$ 1,063,750	\$ 1,060,500	\$ 1,073,552	\$ 4,294,208	\$ -	\$ -	\$ 9,620,260
Central Kenai Peninsula Hospital Service Area Debt									
Principal	6,558,000	6,806,000	7,089,000	7,415,000	6,830,000	19,565,000	8,390,000	7,730,000	70,383,000
Interest & Fees	2,916,875	2,669,980	2,389,351	2,065,299	1,709,163	5,555,815	1,907,765	506,333	19,720,581
Total	\$ 9,474,875	\$ 9,475,980	\$ 9,478,351	\$ 9,480,299	\$ 8,539,163	\$ 25,120,815	\$ 10,297,765	\$ 8,236,333	\$ 90,103,581
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,565,000	1,630,000	1,705,000	1,785,000	1,850,000	5,490,000	1,125,000	-	15,150,000
Interest & Fees	662,819	590,169	514,369	431,719	366,794	869,895	76,207	-	3,511,972
Total	\$ 2,227,819	\$ 2,220,169	\$ 2,219,369	\$ 2,216,719	\$ 2,216,794	\$ 6,359,895	\$ 1,201,207	\$ -	\$ 18,661,972
Central Emergency Services Debt									
Principal	315,000	608,273	671,093	687,316	623,543	1,439,775	345,000	-	4,690,000
Interest & Fees	131,938	178,415	108,595	89,747	72,145	146,640	10,107	-	737,587
Total	\$ 446,938	\$ 786,688	\$ 779,688	\$ 777,063	\$ 695,688	\$ 1,586,415	\$ 355,107	\$ -	\$ 5,427,587
Bear Creek Fire Service Area Debt									
Principal	50,000	55,000	55,000	55,000	60,000	340,000	340,000	-	955,000
Interest & Fees	44,520	42,520	40,320	38,120	35,920	132,350	38,930	-	372,680
Total	\$ 94,520	\$ 97,520	\$ 95,320	\$ 93,120	\$ 95,920	\$ 472,350	\$ 378,930	\$ -	\$ 1,327,680

Authorized but Not-Issued Debt as of June 30, 2019

	Principal	Anticipated Issue Date	Anticipated Payment Date
Central Emergency Services	\$1,604,000	Fiscal Year 2020	Fiscal Year 2021
Solid Waste	\$4,600,000	Fiscal Year 2023	Fiscal Year 2023

**Kenai Peninsula Borough
Budget Detail**

**Funds 308-361
Debt Service Fund**

Acct	Description	FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted & Original Budget	%
308.79000	School Debt Service 2004 Issue	\$ 1,022,325	\$ 1,018,700	\$ 1,008,450	\$ 1,008,450	\$ 1,005,850	\$ (2,600)	-0.26%
308.79000	School Debt Service 2007 Issue	312,625	-	-	-	-	-	-
308.79000	School Debt Service 2011 Issue	1,459,887	1,442,725	1,431,305	1,431,305	1,411,776	(19,529)	-1.36%
308.79000	School Debt Service 2014 Issue	1,627,300	1,626,550	1,625,550	1,625,550	1,626,600	1,050	0.06%
349.94910	School Bond Issue Expense	1,500	1,500	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2017 Issue	-	1,065,164	1,065,250	1,065,250	1,063,500	(1,750)	-0.16%
342.51210	Bear Creek Debt Service Fund	95,620	93,820	97,020	97,020	94,520	(2,500)	-2.58%
358.51610	CES Debt Service 2006 Issue	178,769	180,650	180,750	180,750	180,000	(750)	-0.41%
358.51610	CES Debt Service 2016 Issue	190,389	264,438	265,938	265,938	266,938	1,000	0.38%
360.81110	CPGH Debt Service 2004 Issue	3,523,875	3,521,750	3,520,000	3,520,000	3,521,000	1,000	0.03%
360.81110	CPGH Debt Service 2014 Issue	2,956,280	2,958,420	2,965,316	2,965,316	2,965,062	(254)	-0.01%
360.81110	CPGH Debt Service 2015 Issue	435,390	435,989	436,023	436,023	435,555	(468)	-0.11%
360.81110	CPGH Debt Service 2016 Issue	399,207	492,172	490,078	490,078	491,595	1,517	0.31%
360.81110	CPGH Debt Service 2018 Issue	-	599,102	2,057,663	2,057,663	2,061,663	4,000	0.19%
361.81210	SPH Debt Service 2004 Issue	722,414	730,725	732,725	732,725	731,350	(1,375)	-0.19%
361.81210	SPH Debt Service 2007 Issue	1,118,845	1,097,350	1,098,550	1,098,550	1,098,800	250	0.02%
361.81210	SPH Homer Medical Clinic/HVAC	-	399,547	398,919	398,919	397,669	(1,250)	-0.31%
Total Current Debt Service		\$ 14,044,426	\$ 15,928,602	\$ 17,383,537	\$ 17,383,537	\$ 17,361,878	\$ (21,659)	-0.12%

**Kenai Peninsula Borough
Summary of Debt By Issuance Date**

**Funds 308-361
Debt Service Fund**

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/19
School Bonds:						
8/7/2003	\$ 14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	\$ 3,530,000
12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	11,225,000
11/14/2013	20,860,000	70%	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	17,335,000
	<u>\$ 52,425,000</u>					<u>\$ 32,090,000</u>
Solid Waste:						
4/27/2017	\$ 5,405,000		4.00 - 5.00	2018-2023	\$1,060,500 to \$1,065,250	\$ 3,770,000
Bear Creek Fire Service Area:						
3/12/2013	\$ 1,215,000		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	\$ 955,000
Central Emergency Service Area:						
6/21/2006	\$ 2,500,000		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	\$ 1,065,000
2/2/2016	2,465,000		2.00 - 6.00	2017-2031	\$176,812 to \$267,438	2,040,000
	<u>\$ 4,965,000</u>					<u>\$ 3,105,000</u>
Central Kenai Peninsula Hospital Debt:						
12/10/2003	\$ 47,985,000		2.50 - 5.00	2005-2024	\$3,520,000 to \$3,769,184	\$ 15,615,000
2/20/2014	32,490,000		0.38 - 5.00	2015-2029	\$2,955,500 to \$2,960,067	23,225,000
6/4/2015	3,200,000		0.625 - 2.617	2016-2023	\$435,129 to \$436,123	1,643,000
6/7/2016	3,050,000		1.30 - 2.60	2016-2023	\$397,970 to \$491,330	1,840,000
11/29/2018	28,955,000		3.00 - 5.00	2018-2038	\$599,103 to \$2,062,538	28,060,000
	<u>\$ 80,475,000</u>					<u>\$ 70,383,000</u>
South Kenai Peninsula Hospital Debt:						
9/30/2003	\$ 10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	\$ 3,240,000
8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	7,850,000
4/27/2017	4,500,000		2.50 - 5.00	2018-2032	\$397,919 to \$402,719	4,060,000
	<u>\$ 24,845,000</u>					<u>\$ 15,150,000</u>

Capital Projects Funds

<u>Capital Budgets</u>	<u>Page #</u>
Capital Improvement Program Description.....	339
Expenditure Summary FY2020-2024.....	340
Detail list of current year projects.....	341
<u>Capital Improvement Program by function</u>	
General Government Capital Projects Funds	
School Revenue Capital Projects Fund.....	348
General Government Capital Projects Fund.....	349
Solid Waste Capital Project Fund.....	350
911 Communications Capital Project Fund.....	351
Service Area Capital Project Funds	
<u>Emergency Services, Service Areas</u>	
Nikiski Fire Service Area.....	352
Bear Creek Fire Service Area.....	353
Anchor Point Fire and Emergency Medical Service Area.....	354
Central Emergency Service Area.....	355
Kachemak Emergency Service Area.....	356
<u>Recreation</u>	
North Peninsula Recreation Service Area.....	357
<u>Road Service Area</u>	
Road Service Area.....	358
<u>Hospital Service Areas</u>	
Central Kenai Peninsula Hospital Service Area.....	359
South Kenai Peninsula Hospital Service Area.....	360
Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most projects with a cost of \$50,000 or more)	
School - ADA upgrades.....	361
School - Asbestos repairs and removal.....	362
School - Doors and Entries.....	363
School - Electrical & Lighting upgrades.....	364
School - Elevator upgrades.....	365
School - Flooring replacement upgrades.....	366
School - Generator upgrades.....	367
School - HVAC upgrades.....	368
School - Locker upgrades.....	369
School - Playground upgrades.....	370
School - Portables and Out buildings.....	371
School - Safety and Security Improvements.....	372
School - Water Quality upgrades.....	373
General Government - Mobile Assessor Software & Tablets.....	374
General Government - OEM Incident Command Vehicle.....	375
Solid Waste - Funny River Transfer Site Expansion.....	376
Solid Waste - Wheeled Scraper.....	377

**Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most project with a cost of \$50,000 or more)
 – Continued**

Solid Waste - Roll-off truck.....	378
Nikiski Fire - CPR Devices/Defibrillators.....	379
Nikiski Fire - Emergency Response Vehicle.....	380
Nikiski Fire - Enclosed Conex Vehicle/Equipment Storage.....	381
Bear Creek Fire - Turnout gear, boots, and helmets.....	382
Anchor Point Fire & EMS - Command Vehicle.....	383
Central Emergency Services - Station 1 Land Acquisition.....	384
Central Emergency Services - Ambulance.....	385
Kachemak Emergency Services - Wildland ATV Unit.....	386
North Peninsula Recreation - Gymnasium Lighting.....	387
North Peninsula Recreation - Fitness Equipment.....	388
North Peninsula Recreation - Furniture/Furnishings.....	389
North Peninsula Recreation - Boiler/HVAC system.....	390
Roads Service Area - Inspection Pickup Truck.....	391
Roads Service Area - Road Improvement Project.....	392

Kenai Peninsula Borough

FY2020 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will be become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into six sections. The first section shown below describes the various funds that have been set up for the CIP. The second section also shown below is a summary of the funding sources. The third section is an Expenditure Summary for the Fiscal Years 2020 through 2024 and is on page 340. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 341. The fifth section consists of a detail five-year summary for each fund and starts on page 348. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 361.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2020 Through 2024**

	FY2020 Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
<u>General Government:</u>					
School Revenue	\$ 2,250,000	\$ 11,484,930	\$ 8,000,000	\$ 4,250,000	\$ 4,000,000
* General Government (1)	295,930	98,000	65,000	40,000	79,000
911 Communication	175,000	-	-	-	-
* Solid Waste (1)	1,732,525	317,000	50,000	835,737	6,393,810
<u>Service Areas:</u>					
Nikiski Fire	350,000	450,000	575,000	375,000	375,000
Bear Creek	10,820	400,000	578,900	195,000	35,350
Anchor Point Fire and Emergency Medical	60,000	1,700,000	695,000	350,000	-
Central Emergency Services	1,150,000	2,620,000	11,800,000	675,000	1,175,000
Kachemak Emergency	20,000	205,000	530,000	400,000	250,000
North Peninsula Recreation	957,000	982,000	535,000	440,000	135,000
Roads	2,558,175	2,208,200	2,324,500	2,331,500	603,375
* Central Kenai Peninsula Hospital (2)	12,332,498	11,648,650	3,945,000	10,730,000	5,766,500
South Kenai Peninsula Hospital	3,002,714	1,865,000	2,160,000	37,500,000	-
Total Expenditures	\$ 24,894,662	\$ 33,978,780	\$ 31,258,400	\$ 58,122,237	18,813,035
* Funded through Equipment Replacement Fund (1)	(1,357,930)	(315,000)	(115,000)	(70,000)	(472,810)
Less Central Kenai Peninsula Hospital (2)	(12,332,498)	(11,648,650)	(3,945,000)	(10,730,000)	(5,766,500)
Total Appropriations	\$ 11,204,234	\$ 22,015,130	\$ 27,198,400	\$ 47,322,237	\$ 12,573,725

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See page 415 for additional information.

* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough Capital Project Funds Detailed Project Descriptions

School Revenue Capital Projects

Area wide ADA upgrades (project cost \$75,000)

These funds will be used to upgrade various facilities to comply with ADA requirements. Priority is based on condition and need. Project #400.78050.20782.49999.

Area-wide asbestos removal and repair (project cost \$75,000)

These funds will be used to remove asbestos contained in flooring, building materials, and insulation. Project #400.78050.20756.49999.

Area-wide doors and entries (project cost \$100,000)

This is a multi-year project to replace deteriorated exterior doors and entries resulting in decreased energy costs and lower maintenance cost. Covers exterior and pool area doors. Project # 400.78050.20728.49999.

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 #400.78050.20758.49999.

Area-wide elevator upgrades (project cost \$50,000)

These funds are required to upgrade elevators throughout the district. Will primarily be utilized to replace or upgrade door openers and main controls on elevators that are having operation issues due to age and available repair parts. Project #400.78050.20803.49999

Area-wide flooring replacement upgrades (project cost \$125,000)

Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. Projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.20755.49999.

Area-wide generator and associated hardware upgrades (project cost \$50,000)

These funds are required in order to continue replacing and upgrading the generators, transfer switches and switch gear for district use. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.20860.49999.

Area-wide HVAC/DDC/Boiler upgrades and repairs (project cost \$1,225,000)

Funds to be utilized in order to replace and/or upgrade various systems relating to facility control, heating generation and distribution. To include: DDC head-in, control peripherals, boilers, hydronic system support components and facility air distribution components. Replacements, improvements and modifications will reduce maintenance costs and improve energy efficiency at district facilities. Project #400.78050.20801.49999.

Area-wide locker upgrades (project cost \$75,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. Project decision is based on priority relating to condition and need. Project #400.78050.20855.49999.

Area-wide playground upgrades (project cost \$75,000)

These funds will be used to remove old and damaged play structures at schools and replace with new. Funds would also be utilized to make improvements to resilient materials. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.20780.49999.

Area-wide portables and outbuildings (project cost \$75,000)

Funds utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements to include: replacements of systems such as: roofs, windows/doors, or furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need is determined. Project #400.78010.20851.49999.

Area-wide security and safety improvements (project cost \$100,000)

Funds to be utilized for the replacement of obsolete and/or non-code compliant life safety systems and for the implementation of an area wide school district card entry system. The systems together will provide for improvements to both security and life-safety. Project #400.78050.20856.49999.

Area-wide water quality improvements (project cost \$100,000)

Replacement of water/waste-water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.20759.49999.

General Government

Mobile Assessor Software and Tablets (project cost \$114,580)

Implementation of the Mobile Assessor application will create efficiencies by allowing the appraisal staff to make direct updates to property records in the field. This will reduce staff time spent in preparation of paper files and forms carried out into the field on a daily basis and will directly increase the amount of field hours spent by staff while conducting canvassing and routine inspections. In addition to there being less preparation time spent in the office, use of the mobile application will also decrease the time spent at each property by providing staff the ability to quickly make minor updates to properties on site. Project # 705.94910.20E07.49999 and #705.94910.20E08.49999.

Records management software (project cost \$40,000)

The software provides the borough with a solution to upgrade its record keeping of physical and electronic records in a more up-to-date and efficient manner, while also providing document management workflows that assist with archiving records of all dispositions. Project #705.94910.20E04.49999

IT Virtualization cluster tier II (2) replacement (project cost \$39,000)

This is the 2nd phase of the KPB Virtual Server Host replacement. Three of six servers were replaced in FY2016. This phase will replace the other 3 servers. Project #705.94910.20E03.49999

Incident Command Vehicle for OEM (project cost \$56,350)

This project replaces the current command vehicle for the Office of Emergency Management and updates the technology available. The IC unit replaces a current 2003 pickup that is not ideally suited for the needs of an Incident Command vehicle. The new vehicle will be an SUV type with modifications to include radio communications, electronics, and storage/workspace to be able to manage the initial stage of incidents, command field teams, or assist emergency service areas as requested. Project #705.94910.20E05.49999

Radios for OEM (project cost \$26,000)

Replace four end-of-life Motorola radios. OEM owns approximately 35 two-way radios in which all have stopped being supported and parts are not available. Project #705.94910.20E06.49999

Large format scanner/printer for Planning (\$20,000)

Replace the existing large format scanner that has become a maintenance problem. Large format is necessary due to the size of plats that must be copied and distributed. Project #705.94910.20E11.49999

Vehicles for Assessors (\$100,000)

These funds will be used to purchase four vehicles for the assessors to use while inspecting and appraising property within the Borough. Currently, the assessors use personal vehicles and receive a car allowance and mileage. Project #705.94910.20E12-15.49999

Solid Waste

Funny River Transfer Site expansion (project cost \$670,525)

Expand the current Funny River transfer site so that the transfer site is uniform in design and functionality as other KPB transfer sites. Project # 411.32570.20FUN.49999.

Wheeled Scraper/Loader (project cost \$900,000)

This project is intended to replace the piece of earth moving equipment at our regional landfill. This equipment is critical to our day to day waste management operations. Additionally, this equipment is needed to satisfy ADEC mandated requirement of placing daily cover material (soil) on municipal waste. This purchase will replace the discontinued model 2007 615C Cat scraper. We anticipate replacing this with a new model that has 50% more hauling capacity, product link electronic monitoring and warranty coverage. Project #705.94910.20E09.49999.

Roll-off Truck (project cost \$162,000)

This project is intended to replace the roll-off truck that's primary purpose is to transport municipal solid waste disposed by the public to the active working face on a daily basis. Its secondary role is to provide redundancy to our roll-off truck that is needed for leachate management. The roll-off truck being replaced is 14 years old, 2005 International. This roll-off truck was originally purchased and used at the Homer landfill until August 2013. This roll-off truck is considered to have the most significant mechanical issues in our roll-off inventory that will need to be addressed. Project #705.94910.20E10.49999

Nikiski Fire Service Area

CPR Devices/Defibrillators (project cost \$125,000)

This project is intended to provide high quality CPR to the public when needed. The LUCAS Chest Compression System provides benefits to cardiac arrest patients by delivering high-quality chest compressions even under difficult conditions and for extended periods of time. The LUCAS Chest Compression System is recommended in the International CPR Guidelines as an adjunct to manual CPR when high-quality manual CPR is difficult or hazardous for Emergency responders to perform. This device provides consistent chest compressions with minimal interruptions. Project # 441.51110.20411.49999.

Emergency Response Vehicle (project cost \$75,000)

This project is intended to replace an aging piece of Emergency Response equipment. The truck bed of the old unit has rusted through and is now in need of replacement. The old unit will be repurposed as a Forestry Response vehicle by purchasing a skid unit and pump. The new Emergency Response unit would be housed at Station #3 and be equipped with a plow. Project # 441.51110.20412.49999.

Enclosed Conex Carport for Vehicle/Equipment Storage (project cost \$150,000)

This project is intended to provide covered storage for vehicles, tires, and extra equipment that are now stored outside in differing weather conditions to include the purchase of one (1) more conex. This conex unit will ensure vehicles and equipment are kept in good condition, thus providing a savings for the service area. Project # 441.51110.20413.49999.

Bear Creek Fire Service Area

Turnout gear, boots, and helmets (project cost \$10,820)

NFPA 1851 sets the standard for the life of turnout gear as ten years from the date the garment was manufactured to the date the garment is retired. Replacement of 4 sets of turnouts, 4 pairs of boots & 4 helmets will bring us in compliance of NFPA 1851. Project # 442.51210.20421.49999.

Anchor Point Fire & Emergency Medical Service Area

Command Vehicle (project cost \$60,000)

This Command Vehicle purchase will be used as Command Two (AP Deputy Chief). This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander. This is the second phase in replacing Anchor Point's Fire/EMS aging utility vehicles. Project # 444.51410.20441.49999.

Central Emergency Services

CES Station 1 Land acquisition (project cost \$900,000)

The current CES Soldotna Fire Station #1 was originally built in 1957 with additions added to meet response demands in 1961, 1971 and 1981. The current station and staging area has far exceeded useful life and operational capacity. A Site Selection Committee was established to find a suitable site to meet the operational needs for relocating the CES Soldotna Fire Station. This project would be to purchase the land for a new CES Soldotna Fire Station. Project #443.51610.20461.49999.

Ambulance (project cost \$250,000)

This ambulance is part of the scheduled replacement for the K-Beach station, replacing the current ambulance. As a result of the purchase, a reserve ambulance will be placed into surplus. This new ambulance will lower maintenance costs with new gas motors, replacing the diesel engines. Also, the new technology hydraulic suspension system, replaces the air suspension systems that were prone to frequent mechanical failure, costly repairs and unnecessary out of service time. Project #443.51610.20462.49999.

Kachemak Emergency Services

ATV Rescue/Brush Unit (project cost \$20,000)

KESA received a wildland skid unit for use on an ATV through our Members Association who received a grant. We have been running with only 1 ATV brush unit out of Station 1. The response time is too long for one unit to respond to 214 square miles. We have the wildland skid unit in hand but need the ATV to mount it on. Project #446.51810.20481.49999.

North Peninsula Recreation Service Area

Nikiski Community Recreation Center Gymnasium lighting (project cost \$62,000)

This project will replace area lighting in the gym area, to include retrofit of thirty-eight (38) 250-watt metal halide fixtures and emergency lights to LED fixtures. The new LED fixtures will have a life of 50,000 hours which is two and half times more than the existing fixtures and will no longer require ballast replacement. This will reduce maintenance and bulb replacement. Additionally, the new fixtures are estimated to use 60% less energy than the existing system. Project #459.61110.20451.49999.

NPRSA Fitness equipment (project cost \$75,000)

The North Peninsula Recreation Service Area is in the process of remodeling the community center to create a larger and more functional fitness area and weight room. This is a project that has been in the capital improvements plan and is in the NPRSA 10-year Master Plan. Providing additional fitness opportunities will meet requested needs of the community. The new equipment will replace some existing older pieces of equipment, but will primarily add various free weight stations, circuit training stations, cardio equipment and numerous other fitness apparatus. Project #459.61110.20452.49999.

Nikiski Community Recreation Center furniture/furnishings (project cost \$60,000)

To accommodate many of the services provided, furniture and furnishings for the community center are required. These include such items as tables, chairs, podiums, speakers, desks, cabinets, table & chair carts, a/v carts, projector screens and various other furnishings. Project #459.61110.20453.49999.

NPRSA Tractor/Mower (project cost \$35,000)

Purchase a John Deere Tractor Zero Turn Mower for landscaping and trail maintenance. The Service Area has a tremendous amount of grounds, fields, trails and disc golf course to landscape and maintenance each summer. This equipment will create efficiencies in landscaping operations and maintenance labor. This is a one-time purchase and not expected to have a financial impact on the operating budget in subsequent years. Project #459.61110.20454.49999.

NPRSA Pool Boiler Replacement and HVAC System (project cost \$725,000)

The existing boiler system, an old Birchfield, was converted from a coal burner to a natural gas burner; and has well exceeded its useful life by thirty plus years. Half of the building's system currently operates with antiquated pneumatic controls and a 40-year+ old air compressor. The other half is manually controlled and monitored in each room individually. The system is inefficient with no redundancy and does not adequately supply the entire building. It is difficult to almost impossible to find replacement parts for the existing antiquated system. The replacement of the boiler and HVAC with upgraded systems is necessary to provide an efficient automated system that will stabilize maintenance and repair costs. Project #459.61110.20455.49999

Road Service Area

Inspector Vehicle (project cost \$39,175)

The new truck will be used to replace a 2010 Chevy 1500 in the RSA fleet. The new truck will be driven by the North/East Area Road Inspector for inspections and day-to-day work throughout the Northern and Eastern parts of the borough. The truck the North/East Area Road Inspector is currently using will replace the 2010 Chevy 1500 the director drives for his inspections and day-to-day work throughout the borough. Project #434.33950.20431.49999.

Borough-wide Gravel Project (overall project cost: \$200,000)

Gravel road projects for FY 19 proposes replacing lost material on a number of roads, including the following: Neighbors Road, Beach Drive, Ellen Street, Sunset Street, School Avenue, Silverberry Avenue, Louis Huber Avenue, and Corabin Road. Project #434.33950.20GRV.49999.

Basargin Road (estimated project cost \$1,155,000)

Basargin Road is 31,000 feet long and is located off East End Road in Homer. Due to the length of the road, it is being upgraded in sections. This project is approximately 7,000 feet and will widen the road, replace poor road material, improve drainage and add gravel capping. Project #434.33950.S8BSG.49999.

Walters Street, Wilderness Lane, Sarah Street, Frontier Lane (estimated project cost \$1,006,500)

The roads are located off East End Road in Homer. Project will address right-of-way issues, improve drainage, widen roads, add grader turnarounds, replace poor road material, and add a gravel capping. Project #434.33950.S7WAL.49999.

Roosevelt Circle (estimated project cost \$137,500)

This road is located off of K-Beach Road and Skyline Drive in Soldotna. Project will improve drainage, replace poor material, add gravel capping, and improve the grader turnaround. Project #434.33950.W6ROC.49999.

Warranty funding (estimated project cost \$20,000)

This project is intended to fund the warranty portion of grant funded projects that are completed in FY2020. Project #434.33950.20WRT.49999.

South Kenai Peninsula Hospital Service Area

Shelled space remodel (project cost \$1,412,500)

New shelled space is part of MFP meant to create work space for business administration and create efficiencies. This is for new construction and drawings scheduled to take place over the course of FY20. Project # 491.81210.20SHB.48516.

CT Scanner (project cost \$931,314)

Would replace 12-year-old GE 64 slice CT scanner that is outdated technology and nearing end of life. New CT scanner would be 128 slice Siemens. Lower radiation dose, improved image quality; faster scan times, holds larger patients. Project # 491.81210.20SHC.48516.

HIS Server replacement (project cost \$114,894)

Current servers and appliances are at end of life summer 2019. These servers house our critical applications for business admin and clinical including HER and accounting. Project # 491.81210.20SHD.48516.

Steris 1E (project cost \$111,737)

Current system requires service frequently; it does not fill properly, and is worn out. Need replaces to allow team to clean scoped properly. Project # 491.81210.20SHE.48516.

Fire Alarm upgrade (project cost \$105,000)

Current system is 18 years old and now obsolete. It presents a life safety issue. At that time, it was put in as a temporary fix as the original system failed. Project # 491.81210.20SHF.48516.

Micro Analyzer (project cost \$86,670)

Current analyzer is 10 years old. Not up to date on latest technology. Has failed a CLIA survey due to not identifying some organisms correctly. New analyzer will improve efficiency, turn-around-time, and improved consistency between techs.
Project # 491.81210.20SHG.48516.

Re-key Hospital Doors (project cost \$48,225)

Currently, there are too many different keys with no current rand master or master key.
Project # 491.81210.20SHH.48516.

Stryker Drill Platform (project cost \$40,358)

Currently have one new saw and the old saw is 10 years old. Two saws are needed. Trading in older platform.
Project # 491.81210.20SHJ.48516.

Van (project cost \$36,500)

Currently in use is a 1995 van. The vehicle has been breaking down more frequently. Repairs are costly and parts are getting harder to find. Cleaning services are provided for 9 outbuildings located beyond hospital.
Project # 491.81210.20SHK.48516.

Virtual Server Replacement (project cost \$24,000)

Current server will be 6 years old summer of 2019. It is at end of life and requires replacement.
Project # 491.81210.20SHL.48516.

Blast Chiller for Nutrition Services (project cost \$20,000)

This equipment is needed to comply with State and Federal food safety requirements. Current process requires having to ice bath hotel pans of processed foods on carts, roll them into coolers, and monitor them with time and temperature every hour for proper cool down. Project # 491.81210.20SHM.48516.

Glidescope (project cost \$19,433)

Used to assist with difficult intubation. Current Glidescope is at end of life. New Glidescope will include a pediatric wand. Currently having to borrow from emergency department, but need one readily available for the OR at all times.
Project # 491.81210.20SHN.48516.

Bladderscan (project cost \$15,375)

Current system is no longer functional and too old to repair. The parts and service have expired or no longer available. No bladder scanning equipment available at the hospital, but is needed since used often for diagnostics for ER/AC/OB.
Project # 491.81210.20SHP.48516.

Advanta2 Bed System (project cost \$15,278)

Requesting two new beds. System includes base frame, nurse call, TV, lighting, etc. These will replace two beds that are 20+ years old. Project # 491.81210.20SHQ.48516.

EFI Total Gym Power Tower (project cost \$9,195)

The current Power Tower is no longer working. Biomedical has worked on it, but the company no longer carries parts for it anymore. The equipment is for used on a daily basis for multiple rehabilitation treatments.
Project # 491.81210.20SHR.48516.

Bloodbank Centrifuge (project cost \$7,320)

Current system was purchased 15+ years ago. The company has discontinued marketing and providing service.
Project # 491.81210.20SHS.48516.

Blood Plasma Thawer (project cost \$4,915)

Current system has difficulties with moisture and will shut down if the sensors go off. The equipment will not go back into service until it is cleaned and thoroughly dried. Turn-around-time for plasma and cryoprecipitate is critical since it is used in trauma situations. Project # 491.81210.20SHU.48516.

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**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 400

Department 78050 - School Revenue Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Transfer from Other Funds	\$ 2,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Other Financing Sources					
Including Grants and Debt Issuance	-	10,234,930	6,750,000	3,000,000	2,750,000
Total Funds Provided	2,250,000	11,484,930	8,000,000	4,250,000	4,000,000
Funds Applied					
Areawide ADA upgrades	75,000	75,000	75,000	75,000	75,000
Areawide asbestos abatement	75,000	75,000	75,000	75,000	75,000
Areawide asphalt/sidewalk/curb repairs	-	100,000	125,000	125,000	125,000
Areawide bleacher replacement	-	75,000	-	75,000	-
Areawide doors & entries	100,000	100,000	100,000	100,000	100,000
Areawide electrical & lighting upgrades	125,000	125,000	125,000	125,000	125,000
Areawide elevator upgrades	50,000	75,000	-	75,000	-
Areawide flooring replacement/upgrades	125,000	175,000	125,000	175,000	125,000
Areawide generator upgrades/replacements	50,000	50,000	50,000	50,000	50,000
Areawide HVAC/DDC/boiler Upgrades	1,225,000	75,000	75,000	75,000	75,000
Areawide locker replacement	75,000	-	75,000	-	75,000
Areawide playground upgrades	75,000	-	75,000	-	75,000
Areawide portables & outbuildings	75,000	75,000	75,000	75,000	75,000
Areawide security & safety improvements	100,000	100,000	150,000	100,000	150,000
Areawide water quality upgrades	100,000	50,000	25,000	25,000	25,000
Areawide window/siding repair/replacement	-	100,000	100,000	100,000	100,000
Special Grant funded					
Homer High roof replacement (G)	-	5,616,930	-	-	-
Direct digital control system replacement (G)	-	900,000	500,000	500,000	750,000
Window and siding replacements (G)	-	518,000	550,000	500,000	-
Asphalt area renovation/replacement/travel flow improve	-	2,000,000	2,000,000	2,000,000	2,000,000
Teacher housing @ remotes sites (G)	-	1,200,000	-	-	-
Kenai Middle School safety reconfiguration (G)	-	-	2,500,000	-	-
Homer Elementary wall repair (G)	-	-	450,000	-	-
Homer Middle School drainage (G)	-	-	750,000	-	-
Total Funds Applied	2,250,000	11,484,930	8,000,000	4,250,000	4,000,000
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	18,772	18,772	18,772	18,772	18,772
Ending Fund Balance	\$ 18,772	\$ 18,772	\$ 18,772	\$ 18,772	\$ 18,772
(G) Grant funded					

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 407

Department 94910 - General Government Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
<u>Funds Provided:</u>					
Transfer from Other Funds					
Operating transfer in	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Equipment Replacement Fund	295,930	98,000	65,000	40,000	79,000
Total Funds Provided	545,930	348,000	315,000	290,000	329,000
Other Financing Sources including Grants and Debt Issuance	-	-	-	-	-
Total Funds and Other Financing Sources Provided	545,930	348,000	315,000	290,000	329,000
<u>Funds Applied</u>					
* Records Management Software	40,000	-	-	-	-
* Assessing - Mobile Assessor Software/Tablets	114,580	-	-	-	-
* Planning - Large Scanner/Printer	20,000	-	-	-	-
* IT - IT Virtual Cluster	39,000	-	-	-	-
* OEM - Vehicle Replacement	56,350	-	-	-	-
* OEM - Motorola Radio Replacement Phase 1	26,000	-	-	-	-
* OEM - EOC Update Phase 1	-	25,000	-	-	-
* OEM - Siren Radio upgrade & solar installation	-	73,000	-	-	-
* OEM - Mobile Command Vehicle console replacement	-	-	65,000	-	-
* OEM - EOC Update Phase 2	-	-	-	40,000	-
* OEM - Staff Vehicle	-	-	-	-	40,000
* OEM - Motorola Radio Replacement Phase 2	-	-	-	-	39,000
Total Funds Applied	295,930	98,000	65,000	40,000	79,000
Net Results From Operations	250,000	250,000	250,000	250,000	250,000
Beginning Fund Balance	247,478	497,478	747,478	997,478	1,247,478
Ending Fund Balance	\$ 497,478	\$ 747,478	\$ 997,478	\$ 1,247,478	\$ 1,497,478
* Funding from Equipment Replacement fund (G) Grant funded					

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 411

Department 32XXX - Solid Waste Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
<u>Funds Provided:</u>					
Transfer from Other Funds					
Operating transfer in	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 100,000
Equipment Replacement Fund	1,062,000	217,000	50,000	30,000	393,810
Total Funds Provided	<u>1,312,000</u>	<u>517,000</u>	<u>350,000</u>	<u>330,000</u>	<u>493,810</u>
Other Financing Sources including Grants and Debt Issuance					
Solid Waste debt issuance	-	-	-	-	6,000,000
Total Funds and Other Financing Sources Provided	<u>1,312,000</u>	<u>517,000</u>	<u>350,000</u>	<u>330,000</u>	<u>6,493,810</u>
<u>Funds Applied</u>					
Funny River Transfer site expansion	670,525	-	-	-	-
* Wheeled Tractor Scraper	900,000	-	-	-	-
* Roll-Off Truck	162,000	-	-	-	-
* Pickup	-	30,000	-	30,000	-
* Roll-Off Truck	-	187,000	-	-	-
Dumpster Replacement	-	100,000	-	-	-
* Flatbed pickup	-	-	50,000	-	-
Hope Transfer site relocation	-	-	-	805,737	-
Cell 4 Development	-	-	-	-	5,000,000
CPL Landfill Gas Collection Network	-	-	-	-	1,000,000
* Roll-Off Truck	-	-	-	-	220,000
* Forklift	-	-	-	-	33,730
* Versa Handler Loader	-	-	-	-	140,080
Total Funds Applied	<u>1,732,525</u>	<u>317,000</u>	<u>50,000</u>	<u>835,737</u>	<u>6,393,810</u>
Net Results From Operations	(420,525)	200,000	300,000	(505,737)	100,000
Beginning Fund Balance	<u>616,262</u>	<u>195,737</u>	<u>395,737</u>	<u>695,737</u>	<u>190,000</u>
Ending Fund Balance	<u>\$ 195,737</u>	<u>\$ 395,737</u>	<u>\$ 695,737</u>	<u>\$ 190,000</u>	<u>\$ 290,000</u>
* Funding from Equipment Replacement fund (G) Grant funded					

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 455

Department 11255 - 911 Communications Capital Projects Fund

	FY2020 Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
<u>Funds Provided:</u>					
Transfer from Other Funds					
Equipment Replacement Fund:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funds Provided	-	-	-	-	-
<u>Funds Applied</u>					
Transfer to Other Funds					
General Government	175,000	-	-	-	-
Total Funds Applied	175,000	-	-	-	-
Net Results From Operations	(175,000)	-	-	-	-
Beginning Fund Balance	175,000	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

* Funding from Equipment Replacement fund

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 441

Department 51110 - Nikiski Fire Service Area Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Interest Revenue	\$ 13,078	\$ 14,498	\$ 13,699	\$ 21,320	\$ 22,362
Operating Transfers In	400,000	400,000	400,000	400,000	400,000
Other Financing Sources					
Including Grants and Debt Issuance	-	-	500,000	-	-
Total Funds Provided	413,078	414,498	913,699	421,320	422,362
Funds Applied					
CPR Devices / Defibrillators	125,000	-	-	-	-
Unit 5 Plow Truck Station 2 (2000)	75,000	-	-	-	-
Enclosed Conex Carport Vehicle / Equipment Storage	150,000	-	-	-	-
Unit 6 Wildland Truck Station 1 (2002)	-	75,000	-	-	-
Unit 4 Response Truck EMS (2008)	-	75,000	-	-	-
Rescue Boat Cook Inlet	-	300,000	-	-	-
Air Pack Replacements	-	-	500,000	-	-
Unit 7 Station 2 Plow Truck (2002)	-	-	75,000	-	-
Medic Tyonek Ambulance 4500 Ford (2008)	-	-	-	300,000	-
Unit 3 Training/Safety Officer (2010)	-	-	-	75,000	-
Medic #1 3500 GMC (2015)	-	-	-	-	300,000
Unit #8 Beluga Response Truck (2001)	-	-	-	-	75,000
Total Funds Applied	350,000	450,000	575,000	375,000	375,000
Net Results From Operations	63,078	(35,502)	338,699	46,320	47,362
Beginning Fund Balance	581,265	644,343	608,841	947,540	993,860
Ending Fund Balance	\$ 644,343	\$ 608,841	\$ 947,540	\$ 993,860	\$ 1,041,222

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 442

Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Interest Revenue	\$ 7,509	\$ 9,685	\$ 4,278	\$ 6,049	\$ 8,436
Operating Transfers In	100,000	150,000	100,000	100,000	75,000
Other Financing Sources					
Including Grants and Debt Issuance	-	-	553,360	195,000	-
Total Funds Provided	107,509	159,685	657,638	301,049	83,436
Funds Applied					
Turnout gear/boots/helmet (replacements)	10,820	-	-	-	-
SCBA bottles (replacements)	-	-	-	-	-
Type III/Wildland/Heavy Rescue	-	400,000	-	-	-
Replace 1986 Tanker (Unit 125)	-	-	450,000	-	-
Replace 16 Airpacks	-	-	108,800	-	-
Portable radios	-	-	20,100	-	-
Ambulance (Unit 139)	-	-	-	195,000	-
Replace Breathing Air Compressor	-	-	-	-	35,350
Total Funds Applied	10,820	400,000	578,900	195,000	35,350
Net Results From Operations	96,689	(240,315)	78,738	106,049	48,086
Beginning Fund Balance	333,752	430,441	190,126	268,864	374,913
Ending Fund Balance	<u>\$ 430,441</u>	<u>\$ 190,126</u>	<u>\$ 268,864</u>	<u>\$ 374,913</u>	<u>\$ 422,999</u>

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 444

Department 51410 - Anchor Point Fire & EMS Service Area Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 501	\$ 3,662	\$ 8,244	\$ 1,455	\$ 363
Operating Transfers In	200,000	200,000	200,000	200,000	225,000
Other Financing Sources Including Grants and Debt Issuance	-	1,700,000	185,000	100,000	-
Total Funds Provided	200,501	1,903,662	393,244	301,455	225,363
<u>Funds Applied</u>					
Command vehicle	60,000	-	-	-	-
Station 3	-	1,700,000	-	-	-
SCBA replacement	-	-	185,000	-	-
4 wheel drive pumper engine	-	-	450,000	-	-
Utility vehicle	-	-	60,000	-	-
Heart monitor replacement	-	-	-	100,000	-
Ambulance	-	-	-	250,000	-
Total Funds Applied	60,000	1,700,000	695,000	350,000	-
Net Results From Operations	140,501	203,662	(301,756)	(48,545)	225,363
Beginning Fund Balance	22,252	162,753	366,415	64,659	16,114
Ending Fund Balance	\$ 162,753	\$ 366,415	\$ 64,659	\$ 16,114	\$ 241,477

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 443

Department 51610 - Central Emergency Service Area Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Interest Revenue	\$ 9,711	\$ 12,180	\$ 4,016	\$ 13,107	\$ 7,214
Operating Transfers In	1,250,000	700,000	650,000	400,000	600,000
Other Financing Sources	-	-	450,000	-	500,000
Authorized bonds	-	1,545,000	-	-	-
Nonauth Bonds Station	-	-	11,100,000	-	-
Total Funds Provided	1,259,711	2,257,180	12,204,016	413,107	1,107,214
Funds Applied					
Station 1 Land Acquisition	900,000	-	-	-	-
Ambulance 937	250,000	-	-	-	-
Tanker 925-Bond	-	660,000	-	-	-
Engine 914-Bond	-	675,000	-	-	-
Replace Radios	-	175,000	200,000	-	-
Station 1 Relocation Design/Construction	-	900,000	10,000,000	-	-
Ambulance Remount (933) - Bond	-	150,000	-	-	-
Staff Vehicle (903) - Bond	-	60,000	-	-	-
SCBA / Air Compressor Replacement	-	-	450,000	-	-
Training Site Building/Water Pump Facility	-	-	1,100,000	-	-
Utility (991)	-	-	50,000	-	-
Tanker (921)	-	-	-	675,000	-
Station Vehicle Exhaust Removal System	-	-	-	-	500,000
Tanker (922)	-	-	-	-	675,000
Total Funds Applied	1,150,000	2,620,000	11,800,000	675,000	1,175,000
Net Results From Operations	109,711	(362,820)	404,016	(261,893)	(67,786)
Beginning Fund Balance	431,619	541,330	178,510	582,526	320,633
Ending Fund Balance	\$ 541,330	\$ 178,510	\$ 582,526	\$ 320,633	\$ 252,847

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 446

Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Interest Revenue	\$ 574	\$ 2,387	\$ 2,553	\$ 1,036	\$ 4,997
Operating Transfers In	100,000	210,000	210,000	175,000	175,000
Other Financing Sources					
Including Grants and Debt Issuance	-	-	250,000	400,000	250,000
Total Funds Provided	100,574	212,387	462,553	576,036	429,997
Funds Applied					
Rescue brush unit - ATV	20,000	-	-	-	-
Station 1 Well Replacement and Paving	-	25,000	-	-	-
Station 2 generator	-	100,000	-	-	-
Command/Paramedic Vehicle	-	80,000	-	-	-
SCBA	-	-	250,000	-	-
Utility vehicle	-	-	80,000	-	-
Ambulance 350, Type 1	-	-	200,000	-	-
Brush Truck (2)	-	-	-	400,000	-
Mobile Compressor/Rehab Unit	-	-	-	-	250,000
Total Funds Applied	20,000	205,000	530,000	400,000	250,000
Net Results From Operations	80,574	7,387	(67,447)	176,036	179,997
Beginning Fund Balance	25,523	106,097	113,484	46,037	222,073
Ending Fund Balance	\$ 106,097	\$ 113,484	\$ 46,037	\$ 222,073	\$ 402,070

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 459

Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

	FY2020				
	Assembly	FY2021	FY2022	FY2023	FY2024
	Adopted	Projected	Projected	Projected	Projected
Funds Provided:					
Interest Revenue	\$ 5,203	\$ 3,676	\$ 1,751	\$ 503	\$ 660
Operating Transfers In	850,000	850,000	450,000	450,000	475,000
Total Funds Provided	855,203	853,676	451,751	450,503	475,660
Funds Applied					
Replace Gymnasium Lighting	62,000	-	-	-	-
Fitness Equipment	75,000	-	-	-	-
NCRC Furniture	60,000	-	-	-	-
John Deere Tractor Mower	35,000	-	-	-	-
NCRC-Boiler Replacement & HVAC System	725,000	-	-	-	-
Pool--Roof Replacement Admin Area	-	892,000	-	-	-
Pool-- HVAC/BAS System	-	90,000	-	-	-
NCRC A/V & PA System	-	-	250,000	-	-
Truck w/Plow	-	-	60,000	-	-
Outdoor Multi-Purpose Court	-	-	50,000	-	-
Pool Room Renovations	-	-	175,000	-	-
Snow Machine & Groomer Equip.	-	-	-	30,000	-
Pool-- Replace Flooring in Admin Area	-	-	-	185,000	-
John Deere Tractor w/ Accessories	-	-	-	75,000	-
Pool Sidewalks	-	-	-	150,000	-
Replace Pool Pumps	-	-	-	-	60,000
Skate Park Equipment	-	-	-	-	75,000
Total Funds Applied	957,000	982,000	535,000	440,000	135,000
Net Results From Operations	(101,797)	(128,324)	(83,249)	10,503	340,660
Beginning Fund Balance	346,882	245,085	116,761	33,512	44,015
Ending Fund Balance	\$ 245,085	\$ 116,761	\$ 33,512	\$ 44,015	\$ 384,675

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 434

Department 33950 - Road Service Area Capital Projects Fund

	FY2020				
	Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Interest Revenue	\$ 22,500	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Transfers In	2,000,000	2,000,000	2,250,000	2,000,000	2,000,000
Total Funds Provided	2,022,500	2,045,000	2,300,000	2,050,000	2,050,000
Funds Applied					
District & Project					
FY20 Borough Gravel Projects	200,000	-	-	-	-
FY20 Warranty funding	20,000	-	-	-	-
Borough Wide FY20 CIPs	Estimate * 2,299,000	-	-	-	-
S8 Basargin Rd (7,000')	1,155,000	-	-	-	-
S7 Walters St, Wilderness Ln, Sarah St, Frontier Ln (6,100')	1,006,500	-	-	-	-
W6 Roosevelt Cir (1,375')	137,500	-	-	-	-
Replacement pickup truck	39,175	-	-	-	-
S7 Mansfield Ave (3,800')	-	627,000	-	-	-
S8 Basargin Rd (5,280')	-	871,200	-	-	-
C2 Moose River Dr, River Ridge Rd (culverts/glaciation)	-	150,000	-	-	-
W3 Alexander Ave (1,650')	-	165,000	-	-	-
E2 Ferrin Rd (1,950')	-	195,000	-	-	-
FY2021 Borough Wide Gravel Projects	-	200,000	-	-	-
S4 Kostino St (3,950')	-	-	651,750	-	-
S5 Leandra Rd (1,550')	-	-	255,750	-	-
S7 Greer Rd (1,650')	-	-	198,000	-	-
N3 Duke St (2,765')	-	-	276,500	-	-
W6 Goodrich St, Center Ave, Retirement St (3,900')	-	-	390,000	-	-
C5 Sports Lake Rd, Hakala Dr, Cotman Ct (3,525')	-	-	352,500	-	-
S Borough Wide Gravel Projects	-	-	200,000	-	-
S4 Cottonwood Ln (7,600')	-	-	-	1,254,000	-
C5 Regine Ave, Frazier Rd (4,200')	-	-	-	420,000	-
N3 Lighthouse St, Rozella Dr (2,550')	-	-	-	255,000	-
W1 Griffing Way, Griffing Ct, Territorial Dr (2,025')	-	-	-	202,500	-
Borough Wide Gravel Projects	-	-	-	200,000	-
S7 Glacier View Rd S, Glacier View Rd N (4,550')	-	-	-	-	63,750
S8 Basargin Rd (7,920')	-	-	-	-	235,875
Borough Wide Gravel Projects	-	-	-	-	303,750
Total Funds Applied	2,558,175	2,208,200	2,324,500	2,331,500	603,375
Net Results From Operations	(535,675)	(163,200)	(24,500)	(281,500)	1,446,625
Beginning Fund Balance	5,218,064	4,682,389	4,519,189	4,519,189	4,494,689
Ending Fund Balance	<u>\$ 4,682,389</u>	<u>\$ 4,519,189</u>	<u>\$ 4,494,689</u>	<u>\$ 4,237,689</u>	<u>\$ 5,941,314</u>
Districts: C - Central; N - North; S - South; W - West; E - East					

* If project exceeds estimate by more than 10%, notice will be provided to the Service Area board and the Assembly.

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 490

Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2020 Assembly Adopted	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected
Funds Provided:					
Interest Revenue	\$ 15,272	\$ 15,615	\$ 15,967	\$ 16,326	\$ 16,693
Other Financing Sources					
Including Grants and Debt Issuance	12,332,498	11,648,650	3,945,000	10,730,000	5,766,500
Total Funds Provided	12,347,770	11,664,265	3,960,967	10,746,326	5,783,193
Funds Applied					
Central building mechanical upgrade	2,200,000	-	-	-	-
Parking lot renovation & expansion	1,900,000	-	-	-	-
Kenai Clinic	1,500,000	7,000,000	-	-	-
IV pump replacement (entire hospital)	1,000,000	-	-	-	-
Air handling & chiller water equipment	971,250	-	-	-	-
Replace inhouse monitoring equipment (entire hospital)	735,000	-	-	-	-
IT equipment replacement (end of life/service)	630,000	662,000	695,000	730,000	766,500
Secondary data center expansion	550,000	-	-	-	-
Replace X-ray rooms 1 & 2	508,000	-	-	-	-
Wierless network upgrade	480,000	-	-	-	-
Laundry department remodel	300,000	-	-	-	-
10GB modules for 2 core network switches	300,000	-	-	-	-
Full-size C-Arm, OEC Elite	258,248	-	-	-	-
Renovate former OB area for Observation patients	250,000	-	-	-	-
Tertiary Data Domain (in Anchorage for disaster recovery)	250,000	-	-	-	-
D.A. Tank replacement	250,000	-	-	-	-
Epiq Ultrasound system with cardiac	250,000	-	-	-	-
Energy efficiency upgrades as a result of the energy audit	-	1,500,000	1,500,000	-	-
Buildout primary data center in Specialty Clinic building	-	1,000,000	1,000,000	-	-
Furniture	-	800,000	-	-	-
Plumbing upgrades	-	386,650	-	-	-
Window replacement	-	300,000	-	-	-
Diagnostic ultrasound systems (2)	-	-	750,000	-	-
Phase VI - Hospital Expansion - Tower (increase bed capacity)	-	-	-	10,000,000	-
Heritage Place Expansion	-	-	-	-	5,000,000
Total Funds Applied	12,332,498	11,648,650	3,945,000	10,730,000	5,766,500
Net Results From Operations	15,272	15,615	15,967	16,326	16,693
Beginning Fund Balance	678,750	694,022	709,637	725,604	741,930
Ending Fund Balance	\$ 694,022	\$ 709,637	\$ 725,604	\$ 741,930	\$ 758,623

The schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.


**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 491

Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2020	FY2021	FY2022	FY2023	FY2024
	Assembly Adopted	Projected	Projected	Projected	Projected
Funds Provided:					
Interest Revenue	\$ 31,148	\$ 7,306	\$ 9,974	\$ 9,974	\$ 7,161
Operating Transfers In	1,700,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Financing Sources Including Grants and Debt Issuance	-	-	-	36,000,000	-
Total Funds Provided	1,731,148	2,007,306	2,009,974	38,009,974	2,007,161
Funds Applied					
Shelled space remodel	1,412,500	-	-	-	-
New CT Scanner	931,314	-	-	-	-
HIS server replacement	114,894	-	-	-	-
Steris 1E	111,737	-	-	-	-
Fire Alarm Upgrade	105,000	-	-	-	-
Micro Analyzer	86,670	-	-	-	-
Re-key hosp doors	48,225	-	-	-	-
Stryker Drill Platform	40,358	-	-	-	-
new van	36,500	-	-	-	-
Virtual Server replacement	24,000	-	-	-	-
Blast chiller	20,000	-	-	-	-
Glidscope	19,433	-	-	-	-
BladderScan	15,375	-	-	-	-
Advanta2 Bed System	15,278	-	-	-	-
EFI Total Gym Power Tower	9,195	-	-	-	-
Bloodbank Centrifuge	7,320	-	-	-	-
Blood plasma thawer	4,915	-	-	-	-
Parking lot resurfacing	-	500,000	-	-	-
Replace 1975 and 1999 sections of hospital roof	-	325,000	-	-	-
Replace 1985 Emergance Power Electric Generator	-	190,000	-	-	-
Kachemak Bay basement buildout	-	250,000	-	-	-
Infusion Center remodel	-	150,000	-	-	-
12 inch Image Intensifier C-Arm	-	150,000	-	-	-
Spine Table	-	150,000	-	-	-
Virtual Host Replacements	-	60,000	-	-	-
Ultrasonic washer	-	60,000	-	-	-
Coagulation Analyzer	-	30,000	-	-	-
Parking lot expansion	-	-	1,500,000	-	-
Virtual Host Replacements	-	-	60,000	-	-
Ultrasonic washer	-	-	60,000	-	-
Chemistry Analyzer	-	-	160,000	-	-
Hematology Analyzer	-	-	120,000	-	-
Upgrade Endoscopy	-	-	90,000	-	-
Immunochemistry Analyzer	-	-	75,000	-	-
DEXA unit	-	-	65,000	-	-
Upgrade Video Equipment	-	-	30,000	-	-
Expand Long Term Care	-	-	-	20,000,000	-
Medical Office Building	-	-	-	10,000,000	-
Electric Health Record	-	-	-	6,000,000	-
MRI	-	-	-	1,500,000	-
Total Funds Applied	3,002,714	1,865,000	2,160,000	37,500,000	-
Net Results From Operations	(1,271,566)	142,306	(150,026)	509,974	2,007,161
Beginning Fund Balance	1,661,227	389,661	531,967	531,967	381,941
Ending Fund Balance	\$ 389,661	\$ 531,967	\$ 381,941	\$ 1,041,941	\$ 2,389,102

School Revenue Fund Capital Improvement Project

Project Name	School ADA Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20782.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000


Description (Justification and Explanation)

Fund to provide for code related Americans With Disability (ADA) improvements to area wide school facilities. Priorities are based on a combination of factors: improvements illustrated in an existing ADA survey which was completed in 2014 and need based on the presence of students or staff with special needs.

Impact on Annual Operating Budget

Personnel		These projects will not result in any operational or energy saving to the Borough.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Asbestos Removal and Repair	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20756.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

Description (Justification and Explanation)

There is asbestos present in many of our facilities constructed prior to 1984. While much has been removed throughout the years, a considerable amount remains. The majority of material consists of fairly stable, low risk "non-friable" materials. The ACBMs (asbestos containing building materials) are normally encountered as a result of a improvement projects, such at locker or flooring replacements, or minor renovation projects. There is also a moderate amount higher risk materials such as: TSI (Thermal Systems Insulation) and structural fire protective coatings. It is the goal of the Maintenance Department to work toward eventual complete abatement of higher risk ACBMs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by the Borough Safety and Asbestos Coordinator. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk, as encountered and as allowable by funding.

Impact on Annual Operating Budget	
Personnel	Projects should provide little impact to the annual budget.
Operating	
Capital Outlay	
Other	
Total	

School Revenue Fund Capital Improvement Project

Project Name	School Doors and Entries		 <p style="text-align: center; margin-top: 5px;">Soldotna Elementary Main Entrance</p>
Priority	High		
Department - Service Area	School Maintenance		
Total Funding	\$100,000		
Project Manager	Scott Griebel		
Project Location	KPB schools - area wide		
Funding Source/ Project Number	Local	400.78050.20728.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design/Engineering	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Construction/Equipment	\$ 97,500	\$ 97,500	\$ 97,500	\$ 97,500	\$ 97,500	\$ 487,500
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Description (Justification and Explanation)

The Borough maintains more than forty schools borough wide. Each facility contains multiple maintained entry/exit points. Throughout many years of service the systems begin to deteriorate to a state beyond repair. Contributing factors are: high use, abuse that cannot be tracked as vandalism, obsolescence and corrosion relating to weather, salt use and present environmental factors. Some of the door systems in the highest need are those located in the pool areas. These areas present additional challenges due to humidity and the presence of corrosive chemicals. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. The availability of these funds are important due to the high cost of the door replacements, and in some cases, replacement of the entire store front.

Impact on Annual Operating Budget

Personnel		Projects initiated utilizing these funds result in a reduction in maintenance costs associated with repairs and lower district utility bills.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	 <p style="text-align: center;">LED Fixture replacements at Soldotna High Pool</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20758.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Other (Specify)						
Total	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000

Description (Justification and Explanation)

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five School District buildings which include: 42 schools, 46 support buildings, 77 storage buildings. They repair and maintain 2,500 motors, 80 scoreboards, 800 battery pack emergency lights and over 40,000 light fixtures. Funds are needed to replace existing lamps and ballasts with more efficient devices, planning and design for upgrades to parking lot lighting, and for adding or upgrading other electrical devices and services. As projects are completed at the various schools across the borough, savings to the KPB School District are seen in a reduction to their utility bills. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. The replacements will last longer and require less maintenance. The fluorescent fixture lighting upgrades are approaching completion. Forward, interior projects will focus on the replacement of high consumption lamps, scaled lighting in some areas where possible (scaled lighting dims lamps at times when natural ambient light is available) and selected system upgrades to large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will begin, which will result in substantial utility savings, while producing a higher quality of light. Funds for these projects have been appropriated on an annual basis during the budget process.

Impact on Annual Operating Budget

Personnel		Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Elevator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.20803.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 75,000		\$ 75,000	\$ -	\$ 200,000
Other (Specify)						
Total	\$ 50,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 200,000


Description (Justification and Explanation)

These funds are required to upgrade elevators throughout the district. This funds will primarily be utilized to replace or upgrade door openers and main controls on various elevators that are having operation issues due to age and available repair parts.

Impact on Annual Operating Budget

Personnel		Projects will provide value related to a reduction in maintenance demand and increase to system reliability.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Flooring Replacement Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20755.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 125,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 125,000	\$ 725,000
Other (Specify)						
Total	\$ 125,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 125,000	\$ 725,000

Description (Justification and Explanation)


The flooring funds are utilized for replacing all flooring types throughout the school district. Additionally, the fund is utilized to accomplish contracted refurbishment/replacement of gym floor surfaces. When refurbishing, the surface is completely sanded, game lines are laid out, painted, then the entire surface is refinished. A standard wood floor has 2-3 sanding/resurface cycles. Based on wood depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns rate as the highest priority. The focus then turns to condition assessment. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Generator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.20860.49999



Emergency generator at Kenai Central Auditorium

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Other (Specify)						
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Description (Justification and Explanation)

Of the various sites that the Borough Maintenance Department oversees, there are sixty-five electrical generation systems which are serviced by Borough Maintenance staff. Forty-five of these systems are housed at school sites with the remainder at service area, law enforcement facilities or locations related to emergency notification. Most of the systems are defined as "stand-by", but some carry the higher classification of "emergency" systems. In either case the generators produce crucial power, providing for the protection of facility (building heating and control, egress lighting and safety monitoring systems). Additionally many of the facilities are utilized as shelter sites in emergencies. The use of these funds are intended for the replacement of systems that supply power to School District facilities. There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with an inability to repair if the equipment were to fail. A new factor results from the supply of gas to the South Peninsula. Replacement decisions will still be primarily based on state of repair and obsolescence. The KBPM Electrical Department in cooperation with the Automotive Department, have built a prioritized system replacement list. The goal is to replace two systems annually until the borough arrives at a state where none of its school facility gensets are in obsolescence. Continuation of these replacement funds is very important to maintain readiness of these critical power systems.

Impact on Annual Operating Budget

Personnel		Upgrades to facility generation systems will provide savings to the Borough, relating to system efficiency, and costs associated with maintenance/repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School HVAC/DCC & Boiler Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$1,225,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20801.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 1,225,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 1,525,000
Other (Specify)						
Total	\$ 1,225,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 1,525,000


Description (Justification and Explanation)

Funds to be utilized in order to replace and/or upgrade various HVAC systems and devices. The Borough is in a difficult position relating to much of its HVAC system equipment and control. Many system components are approaching, or are well beyond design life expectation. Further complication results from component obsolescence. Dissolving industry support of much of our old equipment is making service ever more difficult. Particular areas of challenge are Direct Digital Control (DDC) and boiler systems. Many of our DDC's were installed in the 1980's. Factory support for these systems has long vanished. Third party support and component availability is following suit. Our strategy is incremental replacement at individual facilities, hereby improving and stabilizing those sites, while providing a spare parts inventory for other still active old systems. For boiler systems we do experience some obsolescence and degradation (some appliances are 60-70 years old) the main motivation is energy efficiency. Upgrade to modern high efficiency equipment nets energy savings that quickly recoups project costs. It will then continue to provide future savings benefit over current equipment energy consumption. Inclusive in this funding are systems relating to facility control and overall heating generation and distribution. To include: DDC head-in, control peripherals, boilers, hydronic system support components and facility air distribution components. Replacements, improvements and modifications will reduce maintenance costs and improve energy efficiency at district facilities.

Impact on Annual Operating Budget

Personnel		Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Locker Upgrades	 <p style="font-size: small;">Old SOHI locker room lockers (Left). New SOHI hallway lockers (Right).</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20855.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)	\$ 3,000		\$ 3,000		\$ 3,000	\$ 9,000
Construction/Equipment	\$ 72,000	\$ -	\$ 72,000	\$ -	\$ 72,000	\$ 216,000
Other (Specify)						
Total	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 225,000

Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. The current priorities are replacement of lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally some safety concerns. Emphasis will likely continue to be on athletic spaces, but will be shifting back to completion of hallway/academic space lockers once PE/Pool need is stabilized.

Impact on Annual Operating Budget

Personnel		Projects performed of these funds are expected to have little impact on the annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Playground Upgrades	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20780.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 225,000
Other (Specify)						
Total	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 225,000

Description (Justification and Explanation)

Funds provide for area wide improvements to outdoor play areas, relating to safety, code and simple replacement of end of useful life equipment. Priority considerations recently have been to focus on improvements to resilient surfaces surrounding existing equipment (code defined, low impact surfaces). Additionally, based on condition and need, some play elements may need to be replaced as well. Decisions are made based on quarterly inspections of individual site equipment.

Impact on Annual Operating Budget

Personnel		These projects will not result in any substantial savings to annual operational cost
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Portables and Out Buildings		 <p style="text-align: center; font-size: small;">Portable classrooms placed at Soldotna Prep</p>
Priority	Medium		
Department - Service Area	School Maintenance		
Total Funding	\$75,000		
Project Manager	Scott Griebel		
Project Location	Kenai Middle School		
Funding Source/ Project Number	Local	400.78010.20851.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

Description (Justification and Explanation)

Funds are utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements include replacements of systems such as: roofs, siding, windows/doors, furnaces, or repairs relating to structural deficiencies. Funds may also support the construction of new onsite structures if a need were determined. The priority for the fund is to support site redeployment, based on District needs. If no need develops, the funds would be utilized to support system improvements (roofs, doors, windows, siding, heating) to existing units; many of which are in need.

Impact on Annual Operating Budget

Personnel		If utilized for improvements, resulting projects would result in the reduction of both maintenance cost and utility spend related to energy efficiency.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Safety and Security Improvements	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.20856.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 600,000
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 600,000

Description (Justification and Explanation)

Funds will provide for the replacement and addition of obsolete, non-functional and/or non-code compliant life safety systems, such as: Fire monitoring, intercom and the addition of access control. Primary priorities for the Borough are fire monitoring relating to code compliance and needed improvements to facility paging systems. The intercom/bell notifications systems in many school facilities are obsolete and temperamental in function. The paging systems are an integral part of most site security protocols. Their operability is of paramount importance during potential incident. An equal and parallel goal is the improvement of the Districts ability to control and manage facility egress and intrusion and facilitate lock-down. It is proposed to implement a district wide card entry system. Such system will allow for the securing of all currently unsupervised points of egress, while supporting the requisite flow of staff and students throughout the campus. Additionally, it will eliminate the need for the issuance of physical keys to the majority of staff, contractors and user groups. Issued access cards will be much simpler and efficient to manage.

Impact on Annual Operating Budget

Personnel		Fire system projects will impact annual budgets if the replaced facility system is not a currently monitored system (monitoring fees). Otherwise, the labor impacts will be minimal. Security projects will result in an increased labor demand, as they introduce a large number of additional equipment components and a system management role.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Water Quality Upgrades	 <p style="text-align: center; font-size: small;">Treatment equipment & fixtures at Sterling Elementary</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.20759.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)	\$ 10,000	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 22,500
Construction/Equipment	\$ 90,000	\$ 45,000	\$ 22,500	\$ 22,500	\$ 22,500	\$ 202,500
Other (Specify)						
Total	\$ 100,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 225,000

Description (Justification and Explanation)

Throughout the Borough the majority of school facilities receive their water supply from an onsite well sources. Due to the number of users served by these systems, they are formally regulated by the DEC. Some of the sites have a contaminant presence at the "point of use" which surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water. Others sites may have clean source water with a PH issue that causes corrosion in the piping system. This can result in the tested presence of lead or copper that must be dealt with. In these instances, the source water must be treated in order to maintain a safe drinking water supply to occupants. Depending on the type of treatment required the process can be quite costly. For this reason the Borough has also begun to implement conservation measures that better limit consumption of plant treated and metered city water sources. This has primarily been accomplished by the replacement of use fixtures, that both use less water and have improved reliability. Continuation of these funds is important in order to achieve a reliable level of safe water supply to school facility occupants and to deal with what is forecast as pending compliance challenges forward. Funds will be utilized for both design solutions and project implementation.

Impact on Annual Operating Budget

Personnel		These projects will result in a reduction in maintenance costs while providing a slight energy and public utility savings to the KPB School District.
Operating		
Capital Outlay		
Other		
Total	\$ -	

General Government Capital Improvement Project

Project Name	Mobile Assessor Software & Tablets	
Priority	High	
Department - Service Area	Assessing Appraisal	
Total Funding	\$114,580	
Project Manager	Assessor / Assessment Admin Mgr	
Project Location	Assessing - Appraisal	
Funding Source/ Project Number	Equipment 705.94910.20E07.49999	Replacement 705.94910.20E08.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Project Total
Assessing mobile software	\$ 102,550					\$ 102,550
Assessing mobile tablets (10)	12,030					12,030
Total	\$ 114,580	\$ -	\$ -	\$ -	\$ -	\$ 114,580

Description (Justification and Explanation)

The Assessment Appraisal division has consistently failed to meet the borough code mandated 5-year reinspection cycle for updating and inspecting properties within the boundaries of the Kenai Peninsula Borough. Current staffing compared to the number of parcels has proved inefficient to meet this requirement for the past 15 years and staff continues to fall further behind in attaining the required number of annual inspections. The number of parcels in the borough continues to increase annually resulting in the proportionate number of parcels to staff to increase.

Implementation of the Mobile Assessor application will create efficiencies by allowing appraisal staff to make direct updates to property records in the field. This will reduce staff time spent in preparation of paper files and forms carried out into the field on a daily basis and will directly increase the amount of field hours spent by staff while conducting canvassing and routine inspections. In addition to there being less preparation time spent in the office, use of the mobile application will also decrease the time spent at each property by providing staff the ability to quickly make minor updates to properties on site.

It is anticipated that over time the efficiency of appraisal staff making direct updates to property records in the field may eliminate the need for some support staff in the administrative division and possibly reduce the amount of field staff required to meet the inspection cycle.

Impact on Annual Operating Budget

Personnel	\$ -	The one-time implementation costs for set-up, configuration, and training as well as the cost to purchase mobile tablets for field staff will increase the operating budget \$10,223 for 10 years under the equipment replacement fund payments. Licensing and support costs will increase the department operating budget annually \$17,325. In addition, the use of tablets in the field will increase the usage of data and the cost of the data plans will increase the operating budget.
Operating	\$ 17,325	
Capital Outlay		
Other		
Total	\$ 17,325	

General Government Capital Improvement Project

Project Name	Incident Command Vehicle	
Priority	High	
Department - Service Area	Office of Emergency Management	
Total Funding	\$56,350	
Project Manager	Dan Nelson	
Project Location	Office of Emergency Management	
Funding Source/ Project Number	Equipment Replacement 705.94910.20E05.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction						
Equipment	\$ 56,350					\$ 56,350
Other (Specify)						
Total	\$ 56,350	\$ -	\$ -	\$ -	\$ -	\$ 56,350

Description (Justification and Explanation)

This project replaces the current command vehicle for the Office of Emergency Management and updates the technology available. The IC unit replaces a current 2003 pickup that is not ideally suited for the needs of an Incident Command vehicle. The new vehicle will be an SUV type with modifications to include radio communications, electronics, and storage/workspace to be able to manage the initial stage of incidents, command field teams, or assist emergency service areas as requested.

Impact on Annual Operating Budget

Personnel		By replacing the current F350, fuel economy will significantly improve resulting in a cost savings in that line item. The vehicle will require periodic maintenance and repairs as it is in service, however it is expected that this will ultimately be a reduction in the operating budget as less maintenance is required for newer vehicles, and warranty coverage will be available for the next few years.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	Solid Waste - Funny River Transfer Site Expansion	
Priority	Medium	
Department - Service Area	Solid Waste	
Total Funding	\$670,525	
Project Manager	KPB Captial Projects	
Project Location	Funny River Transfer Site Expansion	
Funding Source/ Project Number	Local 411.32570.20FUN.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)	\$ 51,716					
Construction/Equipment	529,662					
KPB 2% Admin Fee	13,147					
Project Management	76,000					
Total	\$ 670,525	\$ -	\$ -	\$ -	\$ -	\$ 670,525

Description (Justification and Explanation)

The purpose of this project is to expand the current Funny River Transfer Site. And construct a transfer site that is uniform in design and functionality as other KPB Transfer Sites.

Impact on Annual Operating Budget

Personnel		The project is expected to have an increase in utilites to support additional site lighting.
Operating (utilities)	\$ 600	
Capital Outlay		
Other		
Total	\$ 600	

Solid Waste Capital Improvement Project

Project Name	Solid Waste - Wheeled Scraper		
Priority	Medium		
Department - Service Area	Solid Waste		
Total Funding	\$900,000		
Project Manager	Solid Waste Director		
Project Location	Central Peninsula Landfill		
Funding Source/ Project Number	Local	705.94910.20E09.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 900,000					\$ 900,000
Other (Specify)						
Total	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000

Description (Justification and Explanation)

This project is intended to replace the piece of earth moving equipment at our regional landfill. This equipment is critical to our day to day waste management operations. Additionally, this equipment is needed to satisfy ADEC mandated requirement of placing daily cover material (soil) on municipal waste. This purchase will replace the discontinued model 2007 615C Cat scraper. The usage of this piece of equipment has increased, travel distances continue to increase as the landfill expands. We anticipate replacing this with a new model that has 50% more hauling capacity, product link electronic monitoring and warranty coverage.

Impact on Annual Operating Budget

Personnel		We anticipate the after effect of this purchase will result in operational efficiencies.
Operating (utilities)	\$ 600	
Capital Outlay		
Other		
Total	\$ 600	

Solid Waste Capital Improvement Project

Project Name	Solid Waste - Roll Off Truck	
Priority	Medium	
Department - Service Area	Solid Waste	
Total Funding	\$162,000	
Project Manager	Solid Waste Director	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local	705.94910.20E10.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 162,000					\$ 162,000
Other (Specify)						
Total	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ 162,000

Description (Justification and Explanation)

This project is intended to replace the roll-off truck that's primary purpose is to transport municipal solid waste disposed by the public to the active working face on a daily basis. It's secondary roll, is to provide redundancy to our roll-off truck that is needed for leachate management. The roll-off truck being replaced is 14 years old, 2005 International. This roll-off truck was originally purchased and used at the Homer landfill until August 2013. This roll-off truck is considered to have the most significant mechanical issues in our roll-off inventory that will need to be addressed.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	\$ -

Nikiski Fire Service Area Capital Improvement Project

Project Name	CPR Devices/Defibrillators
Priority	High (Priority #1)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$125,000
Project Manager	Trent Burnett
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.20411.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						\$ -
Construction						-
Equipment	\$ 125,000					125,000
						-
Total	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Description (Justification and Explanation)

This project is intended to provide high quality CPR to the public when in need. The LUCAS Chest Compression System provides benefits to cardiac arrest patients by delivering high-quality chest compressions even under difficult conditions and for extended periods of time. The LUCAS Chest Compression System is recommended in the International CPR Guidelines as an adjunct to manual CPR when high-quality manual CPR is difficult or hazardous for Emergency responders to perform. This device provides consistent chest compressions with minimal interruptions.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure for these devices from the FY2020 budget that will have an annual preventative maintenance fee.
Operating	\$1,224	
Capital Outlay		
Other		
Total	\$1,224	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Unit 5 Emergency Response Vehicle Replacement (2000)	
Priority	High (Priority #2)	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$75,000	
Project Manager	Trent Burnett	
Project Location	Nikiski Fire Service Area	
Funding Source/ Project Number	Local 441.51110.20412.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)	\$ -					\$ -
Construction						-
Equipment	75,000					75,000
						-
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Description (Justification and Explanation)

This project is intended to replace an aging piece of Emergency Response equipment. The truck bed of the old unit has rusted through and is now in need of replacement. The old unit will be repurposed as a Forestry Response vehicle by purchasing a skid unit and pump. The new Emergency Response unit would reside at Station #3 and be equipped with a plow.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure for this Emergency Response vehicle from the FY2020 budget that will have annual fuel and maintenance costs.
Operating	\$ 1,000	
Capital Outlay		
Other		
Total	\$ 1,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Enclosed Conex Vehicle/Equipment Storage
Priority	High (Priority #3)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$150,000
Project Manager	Trent Burnett
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.20413.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction						
Equipment	\$ 150,000					\$ 150,000
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Description (Justification and Explanation)

This project is intended to provide covered storage for vehicles, tires, and extra equipment that are now stored outside in differing weather conditions to include the purchase of one (1) more conex. This conex unit will ensure vehicles and equipment are kept in good condition, thus providing a savings for the service area.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure within the FY2020 budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Bear Creek Fire Service Area Capital Improvement Project

Project Name	BCFSA - Turnout Gear, Boots, & Helmets	
Priority	High	
Department - Service Area	Bear Creek Fire Service Area	
Total FY20 Funding	\$10,820	
Project Manager	Connie Bacon	
Project Location	Bear Creek Fire Service Area	
Funding Source/ Project Number	Local 442.51210.20421.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment						\$ -
Other (Specify)	\$ 10,820		\$ -		\$ -	\$ 10,820
Total	\$ 10,820	\$ -	\$ -	\$ -	\$ -	\$ 10,820

Description (Justification and Explanation)

NFPA 1851 sets the standard for the life of turnout gear as ten years from the date the garment was manufactured to the date the garment is retired. Replacement of 4 sets of turnouts, 4 pairs of boots & 4 helmets will bring us in compliance of NFPA 1851. A recommended replacement of 3 complete sets in FY 2021 will be budgeted in the Bear Creek Fire Service Area operating budget.

Impact on Annual Operating Budget

Personnel		No impacts on operations until FY 2021 when cost is paid out of operations budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

General Government Capital Improvement Project

Project Name	Command Vehicle	
Priority	High	
Department - Service Area	Anchor Point Fire & Emergency Service Area	
Total Funding	\$60,000	
Project Manager	Alford V. Terry	
Project Location	Anchor Point Fire & Emergency Service Area	
Funding Source/ Project Number	Local	444.51410.20441.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction						
Equipment	\$ 60,000					\$ 60,000
Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Description (Justification and Explanation)

This command vehicle purchase will be used as Command One (Chief). Current Command One will become Command 2 (Deputy Chief). Current Command 2 will become Utility 3. This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander. This is the first phase in replacing Anchor Point's Fire & EMS aging utility vehicles.

Impact on Annual Operating Budget

Personnel		
Operating	\$ 1,000	
Capital Outlay		
Other		
Total	\$ 1,000	

Central Emergency Services Capital Improvement Project

Project Name	Station 1 Land Acquisition	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$900,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local 443.51610.20461.49999	

	FY2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment						
Other (Specify)	\$ 900,000					\$ 900,000
Total	\$ 900,000	0	0	0	0	\$ 900,000


Description (Justification and Explanation)

The current CES Soldotna Fire Station #1 was originally built in 1957 with additions added to meet response demands in 1961, 1971 and 1981. The current station and staging area has far exceeded useful life and operational capacity. A Site Selection Committee was established to find a suitable site to meet the operational needs for relocating the CES Soldotna Fire Station. This project would be to purchase the land for a new CES Soldotna Fire Station.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Central Emergency Services Capital Improvement Project

Project Name	Ambulance	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$250,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local 443.51610.20462.49999	

	FY2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 250,000					\$ 250,000
Other (Specify)						
Total	\$ 250,000	0	0	0	0	\$ 250,000

Description (Justification and Explanation)

Ambulance replacement for CES Station #4, K-Beach. This ambulance is part of the scheduled replacement for the K-Beach station, replacing the current ambulance. As a result of the purchase, a reserve ambulance will be surplus.

Impact on Annual Operating Budget

Personnel		This new ambulance will lower maintenance costs with new gas motors, replacing the diesel engines. Also, the new technology hydraulic suspension system, replaces the air suspension systems that were prone to frequent mechanical failure, costly repairs and unnecessary out of service time.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Kachemak Emergency Service Area Capital Improvement Project

Project Name	Wildland ATV Unit - Rescue/Brush Unit	
Priority	High	
Department - Service Area	Kachemak Emergency Service Area (KESA)	
Total FY20 Funding	\$20,000	
Project Manager	Bob Cicciarella	
Project Location	KESA Station 2	
Funding Source/ Project Number	Local	446.51810.20481.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment						
Other (Specify)	\$ 20,000					\$ 20,000
Total	\$ 20,000					\$ 20,000

Description (Justification and Explanation)

KESA received a wildland skid unit for use on an ATV through our Members Association who received a grant. We have been running with only 1 ATV brush unit out of Station 1. The response time is too long for one unit to respond to 214 square miles. We have the wildland skid unit in hand but need the ATV to mount it on.

Impact on Annual Operating Budget

Personnel		No impacts on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Replace Gymnasium Lighting	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$62,000	
Project Manager	Rachel Parra /Capital Projects	
Project Location	Nikiski Community Recreation Center	
Funding Source/ Project Number	Local 459.61110.20451.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Construction	\$ 43,500					\$ 43,500
Design & Development	1,200					1,200
Contract Admin & Project Mgt	9,300					9,300
Legal/Admin/Contingency	\$ 8,000					
Total	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000

Description (Justification and Explanation)

The Nikiski Community Recreation Center building is nearly 60 years old and requires repairs and upgrades. The gymnasium lighting is made up of thirty-eight (38) large antiquated metal halide lamps and four emergency fixtures. The lamps are inefficient and require regular maintenance and bulb replacement.

This project will replace area lighting in the gym area, to include retrofit of thirty-eight (38) 250-watt metal halide fixtures and emergency lights to LED fixtures. The new LED fixtures will have a life of 50,000 hours which is two and half times more than the existing fixtures and will no longer require ballast replacement. This will reduce maintenance and bulb replacement. Additionally, the new fixtures are estimated to use 60% less energy than the existing system.

Impact on Annual Operating Budget		
Personnel	\$ -	This project is expected to decrease energy usage and reduce maintenance costs for the lighting in the gymnasium. Additionally, it will provide for more even and adequate lighting in the gym area.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Fitness Equipment	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$75,000	
Project Manager	Rachel Parra	
Project Location	Nikiski Community Recreation Center	
Funding Source/ Project Number	Local 459.61110.20452.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Equipment	\$ 75,000					\$ 75,000
						-
						-
Total	\$ 75,000	\$ -				\$ 75,000

Description (Justification and Explanation)

The North Peninsula Recreation Service Area is in the process of remodeling the community center to create a larger and more functional fitness area and weight room. This is a project that has been in the capital improvements plan and is in the NPRSA 10-year Master Plan. Providing additional fitness opportunities will meet requested needs of the community.

The new equipment will replace some existing older pieces of equipment, but will primarily add various free weight stations, circuit training stations, cardio equipment and numerous other fitness apparatus.

Impact on Annual Operating Budget

Personnel	\$ -	This project is a one-time replacement/purchase and will have no impact on future budgets. The end result is a larger and more functional fitness/weight center to meet the needs of the community. These additional opportunities should result in increased revenue for the service area.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Furniture/Furnishings	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$60,000	
Project Manager	Rachel Parra	
Project Location	Nikiski Community Recreation Center	
Funding Source/ Project Number	Local 459.61110.20453.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Furniture/Furnishings	\$ 60,000					\$ 60,000
						-
						-
Total	\$ 60,000	\$ -				\$ 60,000

Description (Justification and Explanation)

The Nikiski Community Recreation Center is an educational and recreational facility that currently provides a home for a teen center; youth, adult and family programs; sports leagues; gymnasium; golf simulator; camps; kitchen; and a meeting place for community meetings and banquets. Programs offered (not all inclusive): after school and evening programs for youth, teens and adults, coaching clinics and sports camps for youth and adults, fitness classes, arts and crafts classes, instructional and training classes and community CPR /First Aid, CERT and various other community classes. The facility serves as the central location for public and/or community meetings as well as a polling location for municipal, state and federal elections.

To accommodate many of the services provided, furniture and furnishings for the community center are required. These include such items as tables, chairs, podiums, speakers, desks, cabinets, table & chair carts, a/v carts, projector screens and various other furnishings.

Impact on Annual Operating Budget

Personnel	\$ -	This project is a one-time purchase and will have no impact on future budgets. The end result is a more functional community center that meets the needs of the services provided. These added accommodations should result in increased revenue and attendance from community center rentals and meetings.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Boiler/HVAC System	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$725,000	
Project Manager	Rachel Parra/Capital Projects	
Project Location	Nikiski Community Recreation Center	
Funding Source/ Project Number	Local	459.61110.20455.49999



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Construction	\$ 601,000					\$ 601,000
Design/Contract Admin./Permits	27,000					27,000
Legal/Admin/Contingency	97,000					97,000
Total	\$ 725,000	\$ -				\$ 725,000

Description (Justification and Explanation)

The North Peninsula Recreation Service Area (NPRSA) has planned to replace the boiler and HVAC System at the Nikiski Community Recreation Center (NCRC).


The boiler and HVAC system are original to the building's construction in the early 1960's, placing the age of the system at almost 60 years old. The existing boiler system, an old Birchfield, was converted from a coal burner to a natural gas burner; and has well exceeded its useful life by thirty plus years.

Half of the building's system currently operates with antiquated pneumatic controls and a 40-year+ old air compressor. The other half is manually controlled and monitored in each room individually. The system is inefficient with no redundancy and does not adequately supply the entire building. It is difficult to almost impossible to find replacement parts for the existing antiquated system. The replacement of the boiler and HVAC with upgraded systems is necessary to provide an efficient automated system that will stabilize maintenance and repair costs.

Impact on Annual Operating Budget

Personnel	\$ -	This project should result in better building efficiency and operations. Additionally, it should stabilize repair and maintenance costs and provide an efficient automated system.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Inspection Pickup Truck		
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$39,175 (FY2020)		
Project Manager	Dil Uhlin, Roads Director		
Project Location	KPB Roads - area wide		
Funding Source/ Project Number	Local	400.78050.20431.49999	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 39,175					\$ 39,175
Other (Specify)						
Total	\$ 39,175					\$ 39,175

Description (Justification and Explanation)

The new truck will be used to replace a 2010 Chevy 1500 in the RSA fleet. The new truck will be driven by the North/East Area Road Inspector for inspections and day-to-day work throughout the Northern and Eastern parts of the borough. The truck the North/East Area Road Inspector is currently using will replace the 2010 Chevy 1500 the director drives for his inspections and day-to-day work throughout the borough.

Impact on Annual Operating Budget

Personnel		This is a one-time capital project expenditure from the FY 2020 budget that will reduce annual operations and maintenance costs by replacing older less fuel efficient vehicles that required more hours from our mechanic to maintain.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Road Improvement Projects	BEFORE	AFTER
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$2,558,175 (FY2020)		
Project Manager	Purchasing and Contracting		
Project Location	KPB Roads - area wide		
Funding Source	Local		

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Design (Engineering)	\$ 319,772	\$ 276,025	\$ 290,563	\$ 291,438	\$ 282,188	\$ 1,459,984
Construction/Equipment	2,238,403	1,932,175	2,033,938	2,040,063	1,975,313	10,219,891
Other (Specify)						
Total	\$ 2,558,175	\$ 2,208,200	\$ 2,324,500	\$ 2,331,500	\$ 2,257,500	\$ 11,679,875

Description (Justification and Explanation)

A number of roads became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address road construction or even upkeep. In 1982, borough voters created four separate KPB Road Service areas (and agreed to fund through a small mill levy). Each service area had its own board of directors, and road service consisted mostly of wintertime plowing and the occasional summer grading. In 1991, to help provide efficiency and consistency in management, the Borough Assembly incorporated those four areas into one borough-wide Road Service Area (RSA) with five regions: Central, West, North, South, and East.

In the early days, there were no established construction standards, yet there were many miles of roads earmarked for maintenance. Not surprisingly, poorly built roads initially taken on by the RSA have required intensive work to remain passable year-round.

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement. Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

Impact on Annual Operating Budget

Personnel		Savings generated due to lower maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

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	395
Insurance and Litigation Reserve Fund	396

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	408
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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.

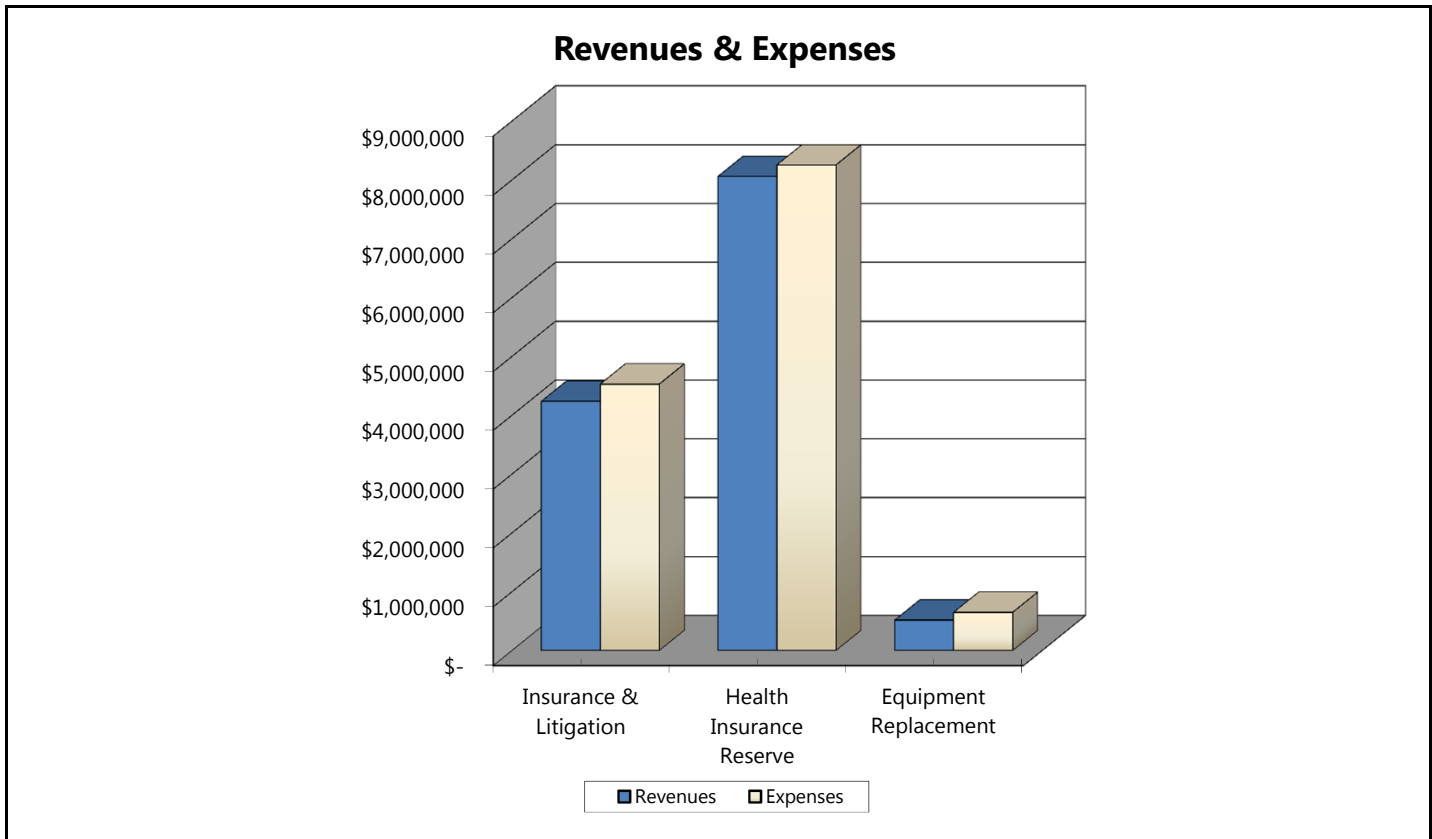
Equipment Replacement Fund	412
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The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2020**

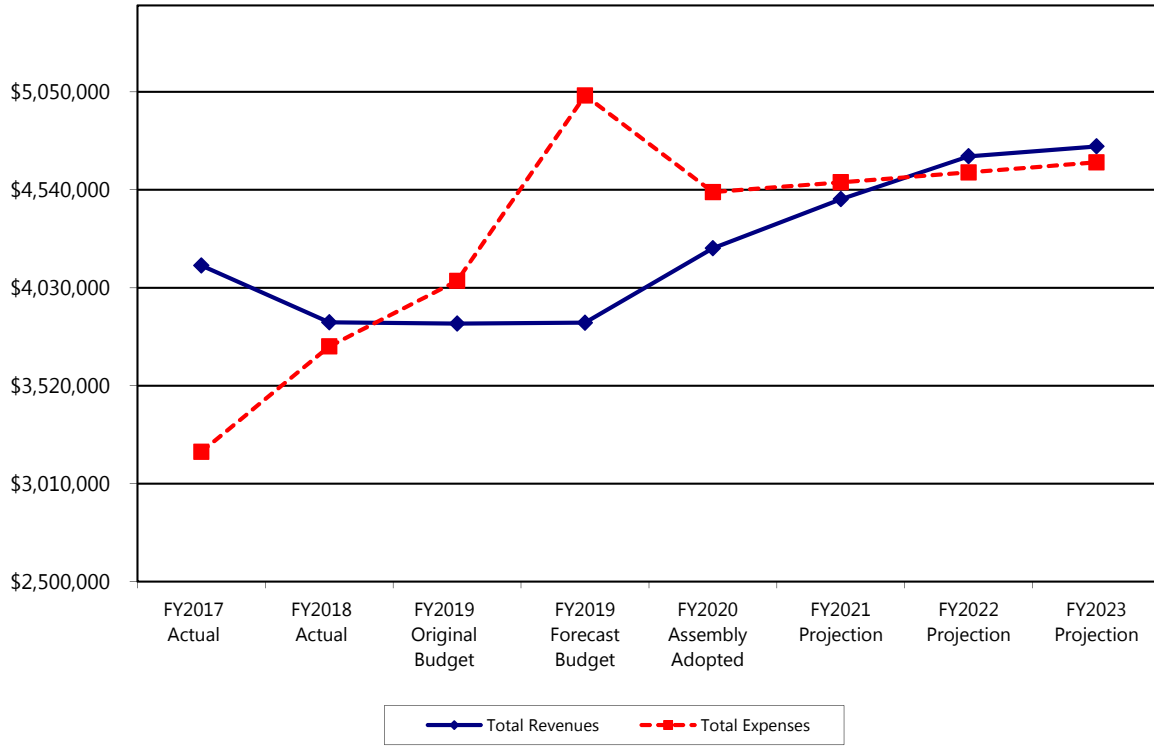
<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 36,026	\$ -	\$ 64,396	\$ 100,422
Charges To Other Depts	4,200,000	7,125,000	403,337	11,728,337
Miscellaneous Revenue	-	934,800	50,000	984,800
Total Revenues	4,236,026	8,059,800	517,733	12,813,559
 <u>Expenses</u>				
Personnel	537,758	-	-	537,758
Supplies	8,625	-	-	8,625
Services	3,981,487	8,254,123	650,000	12,885,610
Capital Outlay	550	-	-	550
Total Expenses	4,528,420	8,254,123	650,000	13,432,543
 Net Results From Operations	 (292,394)	 (194,323)	 (132,267)	 (618,984)
Beginning Retained Earnings	3,602,552	1,777,363	5,151,698	10,531,613
Ending Retained Earnings	\$ 3,310,158	\$ 1,583,040	\$ 5,019,431	\$ 9,912,629



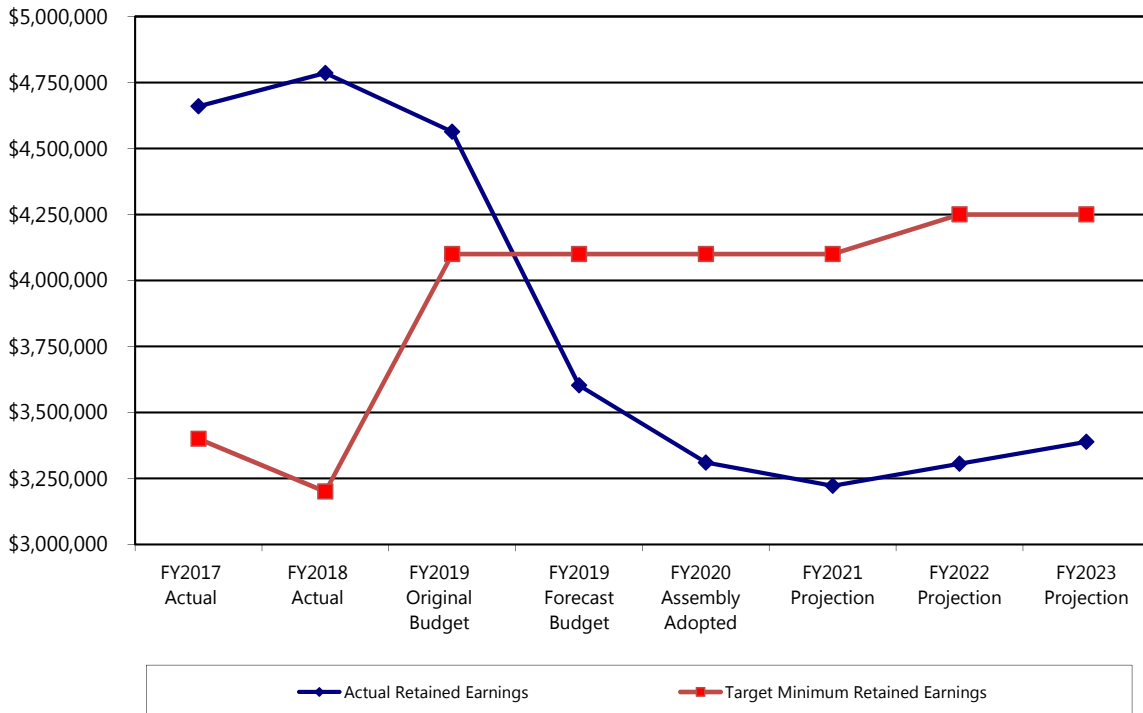
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 37,995	\$ 41,295	\$ 43,629	\$ 43,629	\$ 36,026	\$ 66,203	\$ 64,440	\$ 66,111
State Revenues	12,940	9,685	-	-	-	-	-	-
Charges to Other Depts.	4,094,616	3,799,469	3,800,000	3,804,495	4,200,000	4,425,000	4,650,000	4,700,000
Total Revenues:	4,145,551	3,850,449	3,843,629	3,848,124	4,236,026	4,491,203	4,714,440	4,766,111
Expenses:								
Personnel	486,886	470,874	532,329	529,829	537,758	548,513	559,483	570,673
Supplies	6,853	6,600	9,580	9,580	8,625	8,970	9,329	9,702
Services	2,682,184	3,242,491	3,524,247	4,489,482	3,981,487	4,021,302	4,061,515	4,102,130
Capital Outlay	-	4,292	-	2,500	550	556	562	568
Total Expenses:	3,175,923	3,724,257	4,066,156	5,031,391	4,528,420	4,579,341	4,630,889	4,683,073
Charges To (From) Other Dept.	-	-	-	-	-	-	-	-
Net Results From Operations	969,628	126,192	(222,527)	(1,183,267)	(292,394)	(88,138)	83,551	83,038
Beginning Retained Earnings	3,689,999	4,659,627	4,785,819	4,785,819	3,602,552	3,310,158	3,222,020	3,305,571
Ending Retained Earnings	\$ 4,659,627	\$ 4,785,819	\$ 4,563,292	\$ 3,602,552	\$ 3,310,158	\$ 3,222,020	\$ 3,305,571	\$ 3,388,609

Insurance and Litigation Fund Revenues and Expenses



Insurance and Litigation Fund Retained Earnings



Department Function

Fund 700

Risk Management

Dept 11234

Administration

Mission

The Risk Management Department works to protect the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District's (KPBSD) assets by identifying, analyzing and mitigating against the consequences of accidental losses and claims. The Risk Management Department serves as a resource for protecting the health, safety, and well-being of KPB and KPBSD employees and property through continuous efforts to reduce the frequency, severity and associated cost of risk and risk-related claims through continuous education, analysis, active participation and communication.

Program Description

The Risk Management Department coordinates the insurance program for the KPB and KPBSD, manages Workers' Compensation claims, and consults with the KPB, Service Areas, and the KPBSD on loss prevention, safety, and environmental compliance programs.

Major Long Term Issues and Concerns:

- Increasing medical costs throughout the State of Alaska.
- Continuing variances in market conditions and related regulatory changes will likely continue to affect the cost of procuring excess insurance for the KPB, the Service Areas and the KPBSD.
- Presumptive disability statutes continue to impact risk avoidance for emergency services organizations.
- Environmental programs may continue to be affected by federal and state regulatory changes.
- Maintenance coverage of KPB aging facilities.

FY2019 Accomplishments

- Completed required FEMA Training and serve as active members of the KPB Incident Management Team.
- Removed hazardous waste from several schools and disposed of through the Household Hazardous Waste (HHW) Program.
- Fire service area risk mitigation planning and program implementation.
- Continued team development and cross training efforts.
- Consolidated the custodial in-services training to work within the new time constraints.
- Revised the KPB's Emergency Action Plan (EAP).
- Conduct PPE Hazard Assessments of Central Peninsula Landfill operations.

FY2020 New Initiatives:

- KPB Emergency Action Plan training and implementation of drills on Borough campus.
- Continue involvement and training in the KPB's IMT.
- Conduct PPE Hazard Assessments for the KPB and KPBSD.
- Pursue engineering recertification of CPL's SPCC Plan.
- Complete Water Rights Applications for K-Beach Elementary, Sterling Elementary and KPB Shop/Poppy.
- Complete LCIP inspections for all KPB owned properties (this includes KPBSD properties).
- Work with ADEC and KPB Maintenance to continue improving drinking water and waste water systems.
- Update annual training requirements within the FirstNet Learning Management System (LMS).
- Research and select EHS Software for Risk Management.
- Update Risk Management's Records Retention schedule.
- Build out and populate a Certificate of Insurance tracking system within SharePoint.

Performance Measures

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Number of Insurance Policies Purchased	13	13	13	13
Number of Insurance Certificates Reviewed ¹	-	197	197	197
Number of Contracts Reviewed for Insurance Purposes ²	80	32	45	52
Loss Control Incentive Program (LCIP) Inspection	198	202	205	225
Tax Foreclosure Environmental Reviews	187	166	87	80

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Adopted
Staffing History	4	4	4	4

¹ Number of certificates of insurance received and digitally stored during the year.

² Number based off Purchasing's Procurement Contract Document Log.

Kenai Peninsula Borough

Budget Detail

Fund 700

Department 11234 - Risk Management - Administration

		FY2017	FY2018	FY2019	FY2019	FY2020	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
Personnel								
40110	Regular Wages	\$ 288,599	\$ 273,746	\$ 318,260	\$ 315,760	\$ 318,796	\$ 536	0.17%
40120	Temporary Wages	2,340	-	1,500	1,500	1,500	-	0.00%
40130	Overtime Wages	46	2,143	500	500	513	13	2.60%
40210	FICA	23,421	23,714	28,621	28,621	28,730	109	0.38%
40221	PERS	75,938	74,459	70,636	70,636	70,780	144	0.20%
40321	Health Insurance	66,603	61,940	71,136	71,136	75,000	3,864	5.43%
40322	Life Insurance	429	475	773	773	772	(1)	-0.13%
40410	Leave	29,367	34,171	40,759	40,759	41,523	764	1.87%
40511	Other Benefits	143	226	144	144	144	-	0.00%
Total: Personnel		486,886	470,874	532,329	529,829	537,758	5,429	1.02%
Supplies								
42120	Computer Software	-	366	580	580	375	(205)	-35.34%
42210	Operating Supplies	1,570	1,506	4,500	4,500	4,500	-	0.00%
42250	Uniforms	232	196	500	500	500	-	0.00%
42263	Training Supplies	3,048	120	2,000	2,000	2,000	-	0.00%
42310	Repair/Maintenance Supplies	1,363	1,614	1,500	1,500	500	(1,000)	-66.67%
42410	Small Tools & Equipment	431	2,798	500	500	750	250	50.00%
Total: Supplies		6,644	6,600	9,580	9,580	8,625	(955)	-9.97%
Services								
43011	Contractual Services	14,155	18,146	15,600	15,600	68,500	52,900	339.10%
43019	Software Licensing	109	-	-	-	20,000	20,000	-
43110	Communications	3,582	3,940	3,900	3,900	3,940	40	1.03%
43140	Postage & Freight	27	44	200	200	200	-	0.00%
43210	Transportation/Subsistence	7,794	7,592	13,870	13,870	17,850	3,980	28.70%
43220	Car Allowance	9,028	10,052	10,800	10,800	10,800	-	0.00%
43260	Training	346	(400)	2,350	2,350	1,300	(1,050)	-44.68%
43310	Advertising	740	-	-	-	-	-	-
43510	Insurance Premium	19,408	9,950	9,920	9,920	9,920	-	0.00%
43610	Utilities	6,327	6,410	5,520	5,520	5,520	-	0.00%
43720	Equipment Maintenance	785	616	3,000	3,000	2,000	(1,000)	-33.33%
43780	Building/Grounds Maintenance	2,226	1,783	3,000	3,000	-	(3,000)	-100.00%
43920	Dues and Subscriptions	3,392	2,079	5,200	5,200	3,925	(1,275)	-24.52%
Total: Services		67,919	60,212	73,360	73,360	143,955	70,595	96.23%
Capital Outlay								
48710	Minor Office Equipment	-	2,232	-	-	550	550	-
48720	Minor Office Furniture	-	2,060	-	2,500	-	-	-
Total: Capital Outlay		-	4,292	-	2,500	550	550	-
Interdepartmental Charges								
60000	Charge (To) From Other Depts	(561,449)	(541,978)	(615,269)	(615,269)	(690,888)	(75,619)	-
Total: Interdepartmental Charges		(561,449)	(541,978)	(615,269)	(615,269)	(690,888)	(75,619)	-
Department Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

42263 Training Supplies. Safety, Environmental, and Claims to continue upgrading outdated regulatory training material and provide for ongoing updates.

43011 Contractual Services. 50% of AMLJIA TPA Agreement (\$17,500), EHS Software (\$25,000), MSDS online program (\$10,000), HTF SPCC Plan Update (\$5,000), Guardian Security (\$1,200), and other contracts (\$9,800).

43019 Software Licensing. Annual maintenance cost for new Environmental Health Safety software.

43210 Transportation/Subsistence. Travel to KPB&SD facilities for site visits, safety audits, and tank inspections. Continued education for all members of Risk Management

43260 Training. Continued education (in-State) for all members of Risk Management and the AMLJIA PERMS Conference.

48710 Minor Office Equipment. Replace two (2) computer monitors (\$550) for the Safety Manager.

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Fund 700 Dept 11236	Department Function Risk Management Workers' Compensation
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Program Description

- As required under the Alaska Workers' Compensation Act, Workers' Compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Risk Management Department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- Our program serves to educate supervisors about our Workers' Compensation obligations and actions, and about providing accommodations to returning employees in temporary transitional work to help reduce time away from work and increase productivity.
- The program utilizes an electronic reporting system to track employee injuries and costs of medical treatment and other actions connected with employee workers' compensation claims.

Major Long Term Issues and Concerns:

- Increasing cost of claims, primarily due to high cost of medical treatment and litigation in the State of Alaska.

- Presumptive disability statutes continue to impact risk avoidance for emergency services organizations.
- Aging workforce both at the KPB and KPBSD.

FY2019 Accomplishments

- Continued improvement with the incident reporting process and tracking mechanism have allowed for detailed claims analysis, identification of more hazardous locations, and areas needing increased Risk Management presence.
- Maintained decreases in our renewal cost as a result of increased compliance with loss control programs.

FY2020 New Initiatives:

- Cross training and improved functionality within the Risk Management Department to increase field presence and in-person investigation of Workers' Compensation claims for both the KPB and KPBSD.
- Continue working with high-risk locations and positions to provide focused information and training with the goal of reducing preventable injuries and accidents.
- Educate client group on parameters requiring Risk Management incident investigations.
- Develop and share informal after-action communications (Safety Bulletins) to department leadership in both the KPB and KPBSD.
- In-depth investigations for all recordable incidents.

Performance Measures

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Total Incidents for the KPB	33	37	40 (37 YTD)	37
Total Incidents for the KPBSD	92	99	125 (120 YTD)	105
Total Incidents for Year (KPB & KPBSD)	125	136	165 (157 YTD)	142
Number of No Treatment Incidents	-	56	65 (61 YTD)	-
Number of First Aid Treatment Incidents	-	27	50 (46 YTD)	-
Number of Recordable Incidents	-	53	50 (47 YTD)	-

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11236 - Risk Management - Workers' Compensation

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Supplies							
42120 Computer Software	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total: Supplies	209	-	-	-	-	-	-
Services							
43011 Contractual Services	52,173	45,550	41,650	41,650	17,500	(24,150)	-57.98%
43140 Postage & Freight	34	21	150	150	-	(150)	-100.00%
43210 Transportation/Subsistence	14	-	4,485	4,485	3,070	(1,415)	-31.55%
43260 Training	100	725	300	300	985	685	228.33%
43508 Workers Compensation	1,303,803	1,496,823	1,575,000	1,575,000	1,642,325	67,325	4.27%
43530 Disability Coverage	7,052	7,052	7,052	7,052	7,052	-	0.00%
43999 Claim Reserves	20,117	85,235	-	-	-	-	-
Total: Services	1,383,293	1,635,406	1,628,637	1,628,637	1,670,932	42,295	2.60%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	280,725	270,989	307,634	307,634	345,444	37,810	12.29%
Total: Interdepartmental Charges	280,725	270,989	307,634	307,634	345,444	37,810	12.29%
Department Total	\$ 1,664,227	\$ 1,906,395	\$ 1,936,271	\$ 1,936,271	\$ 2,016,376	\$ 80,105	4.14%

Line-Item Explanations

43011 Contractual Services. 50% of AMLJIA TPA Agreement (\$17,500).

43210 Transportation/Subsistence. Travel to AMLJIA's Quarterly Claims Reviews, and an out-of-state RIMS Conference.

43260 Training. Continued education specifically related to workers compensation for Claims Manager.

43508 Workers' Compensation. Estimated cost of premium increases, annual payroll audit, and both the KPB and KPBSD reserves. Coverage includes excess insurance and applicable brokerage fees.

43530 Disability Coverage. Renewal for supplemental Volunteer Fire Fighters Disability premium.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700

Risk Management

Dept 11237

Property

Program Description

Property Insurance including claims is for coverage of the buildings, contents, emergency equipment and vehicles of the Borough, School District, and Service Areas.

Major Long Term Issues and Concerns

- Aging properties throughout the Borough resulting in increased frequency and cost of repairs.
- Every growing costs to bring existing facilities to current building code requirements.

FY2019 Accomplishments

- Initiated a comprehensive review and evaluation of the Kenai Peninsula Borough (KPB) property schedule.
- Identified appraisal activities needed in the upcoming fiscal year focusing on high exposure and high value properties. This will help confirm and update insurance values for all KPB owned properties.

FY2020 New Initiatives

- Completed appraisal activities with our carrier focusing on the high exposure and high value properties to confirm and/or update insurance values for all KPB properties.
- Analyze and evaluate coverage needs for remodeled or new KPB properties and structures within last year.
- Increased investigations of property claims over \$5,000.
- Develop and share informal after-action communications (Safety Bulletins) to department leadership in both the KPB and KPBSD.
- Complete project of migrating property and risk allocation spreadsheet data to multi-user platform and input information into SharePoint.
- Update the KPB&SD Property Schedule to accurately reflect owned properties, structures, and locations.

Performance Measures

	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Total Number of Claims	59	63	59	60
Average Claim Cost (Including Auto, Property & Vandalism) ¹	\$2,050	\$16,935	\$8,360	\$9,115

¹ FY19 Projected and FY20 Estimated figures based on a 3-year averages.

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 15,859	\$ 4,220	\$ 12,660	\$ 12,660	\$ 3,000	\$ (9,660)	-76.30%
43511 Fire and Extended Coverage	650,000	634,176	630,000	630,000	656,000	26,000	4.13%
43999 Claim Reserves	45,802	320,037	300,000	409,215	415,000	115,000	38.33%
Total: Services	711,661	958,433	942,660	1,051,875	1,074,000	131,340	13.93%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	112,290	108,396	123,054	123,054	138,178	15,124	12.29%
Total: Interdepartmental Charges	112,290	108,396	123,054	123,054	138,178	15,124	12.29%
Department Total	\$ 823,951	\$ 1,066,829	\$ 1,065,714	\$ 1,174,929	\$ 1,212,178	\$ 146,464	13.74%

Line-Item Explanations

43011 Contractual Service. Anticipated increase in broker fee for AMLJIA (\$3,000), however there has been an overall decrease due to reallocation of charges through the allocation of department 11234.

43511 Fire & Extended Coverage. Estimated cost for property, auto, boiler, and machinery premiums including potential increases. Covers KPBSD, KPB, and Service Area buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Fund 700 Dept 11238	Department Function Risk Management Liability
--	--

Program Description

Administered by the Risk Management Department, the liability insurance program covers the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District (KPBSD) for risks imposed by lawsuits and other similar claims.

Major Long Term Issues and Concerns:

- The KPB and KPBSD’s exposures, loss ratio, and overall costs continue to present challenges in securing reasonably priced excess insurance.
- Increased litigation costs for exceedingly more complex claims.

- Presumptive disability statutes continue to impact risk avoidance for emergency services organizations.

FY2019 Accomplishments

- Enhanced tracking capabilities using technology improvements for internal loss control.

FY2020 New Initiatives:

- Go out to market to obtain competitive insurance coverage quotes that meet or exceed our current coverage while maintaining, or reducing costs.

Performance Measures

Key Measures	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Estimated
Total Number of Claims	10	10	10	10
Average Claim Cost (Liability Only) ¹	\$9,612	\$17,976	\$12,129	\$13,239

¹ FY19 Projected and FY20 Estimated figures based on a 3-year averages.

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11238 - Risk Management - Liability

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 39,349	\$ 6,330	\$ 18,990	\$ 18,990	\$ -	\$ (18,990)	-100.00%
43515 CGL Excess Liability	402,381	314,608	460,000	460,000	485,000	25,000	5.43%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	300	950	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	280	805	2,500	2,500	2,500	-	0.00%
43525 Travel Accident Coverage	-	-	-	5,000	5,000	5,000	-
43528 Aviation Liability	12,096	12,096	12,100	12,100	12,100	-	0.00%
43529 Other Miscellaneous Coverage	259	73,577	128,000	123,000	80,000	(48,000)	-37.50%
43999 Claim Reserves	64,646	180,074	250,000	1,106,020	500,000	250,000	100.00%
Total: Services	519,311	588,440	879,590	1,735,610	1,092,600	213,010	24.22%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	168,434	162,593	184,581	184,581	207,266	22,685	12.29%
Total: Interdepartmental Charges	168,434	162,593	184,581	184,581	207,266	22,685	12.29%
Department Total	\$ 687,745	\$ 751,033	\$ 1,064,171	\$ 1,920,191	\$ 1,299,866	\$ 235,695	12.27%

Line-Item Explanations

43515 CGL Excess Liability. Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

43519 Finance Officer Bond. Bonds for Borough and School District Finance Department officials as required by law.

43520 Employee Bond. Blanket fidelity bond for public employees.

43521 Other Bonds. Costs for State of Alaska Notary Bond fees.

43525 Travel Accident Insurance. Cost of the renewed Travel Accident Insurance Policy. Absorbed in 43529 in FY2019.

43528 Aviation Liability. Cost of liability insurance on school district employees traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Includes costs for pollution liability, storage tank liability, professional medical liability, and mobile equipment liability policies. Overall decrease in total was due to reallocation of excess liability coverage to 43515 and boiler/machine to 43511 in Department 11237.

43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual liability losses and rate increase in claims filed.

60000 Charges (To) From Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Kenai Peninsula Borough

Budget Detail

Fund 700

Expenditure Summary By Line Item

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Personnel							
40110 Regular Wages	\$ 288,599	\$ 273,746	\$ 318,260	\$ 315,760	\$ 318,796	\$ 536	0.17%
40120 Temporary Wages	2,340	-	1,500	1,500	1,500	-	0.00%
40130 Overtime Wages	46	2,143	500	500	513	13	2.60%
40210 FICA	23,421	23,714	28,621	28,621	28,730	109	0.38%
40221 PERS	75,938	74,459	70,636	70,636	70,780	144	0.20%
40321 Health Insurance	66,603	61,940	71,136	71,136	75,000	3,864	5.43%
40322 Life Insurance	429	475	773	773	772	(1)	-0.13%
40410 Leave	29,367	34,171	40,759	40,759	41,523	764	1.87%
40511 Other Benefits	143	226	144	144	144	-	0.00%
Total: Personnel	486,886	470,874	532,329	529,829	537,758	5,429	1.02%
Supplies							
42120 Computer Software	209	366	580	580	375	(205)	-35.34%
42210 Operating Supplies	1,570	1,506	4,500	4,500	4,500	-	0.00%
42250 Uniforms	232	196	500	500	500	-	0.00%
42263 Training Supplies	3,048	120	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	1,363	1,614	1,500	1,500	500	(1,000)	-66.67%
42410 Small Tools	431	2,798	500	500	750	250	50.00%
Total: Supplies	6,853	6,600	9,580	9,580	8,625	(955)	-9.97%
Services							
43011 Contractual Services	121,536	74,246	88,900	88,900	89,000	100	0.11%
43019 Software Licensing	109	-	-	-	20,000	20,000	-
43110 Communications	3,582	3,940	3,900	3,900	3,940	40	1.03%
43140 Postage	61	65	350	350	200	(150)	-42.86%
43210 Transportation/Subsistence	7,808	7,592	18,355	18,355	20,920	2,565	13.97%
43220 Car Allowance	9,028	10,052	10,800	10,800	10,800	-	0.00%
43260 Training	446	325	2,650	2,650	2,285	(365)	-13.77%
43310 Advertising	740	-	-	-	-	-	-
43508 Workers Compensation	1,303,803	1,496,823	1,575,000	1,575,000	1,642,325	67,325	4.27%
43510 Insurance Premium	19,408	9,950	9,920	9,920	9,920	-	0.00%
43511 Fire and Extended Coverage	650,000	634,176	630,000	630,000	656,000	26,000	4.13%
43515 CGL Liability	402,381	314,608	460,000	460,000	485,000	25,000	5.43%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	300	950	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	280	805	2,500	2,500	2,500	-	0.00%
43528 Aviation Liability	12,096	12,096	12,100	12,100	12,100	-	0.00%
43529 Other Misc Coverage	259	73,577	128,000	123,000	80,000	(48,000)	-37.50%
43530 Disability Coverage	7,052	7,052	7,052	7,052	7,052	-	0.00%
43610 Utilities	6,327	6,410	5,520	5,520	5,520	-	0.00%
43720 Equipment Maintenance	785	616	3,000	3,000	2,000	(1,000)	-33.33%
43780 Building/Grounds Maintenance	2,226	1,783	3,000	3,000	-	(3,000)	-100.00%
43920 Dues and Subscriptions	3,392	2,079	5,200	5,200	3,925	(1,275)	-24.52%
43999 Claim Reserves	130,565	585,346	550,000	1,515,235	915,000	365,000	66.36%
Total: Services	2,682,184	3,242,491	3,524,247	4,489,482	3,981,487	457,240	10.18%
Capital Outlay							
48710 Minor Office Equipment	-	2,232	-	-	550	550	-
48720 Minor Office Furniture	-	2,060	-	2,500	-	-	-
Total: Capital Outlay	-	4,292	-	2,500	550	550	22.00%
Department Total	\$ 3,175,923	\$ 3,724,257	\$ 4,066,156	\$ 5,031,391	\$ 4,528,420	\$ 462,264	9.19%

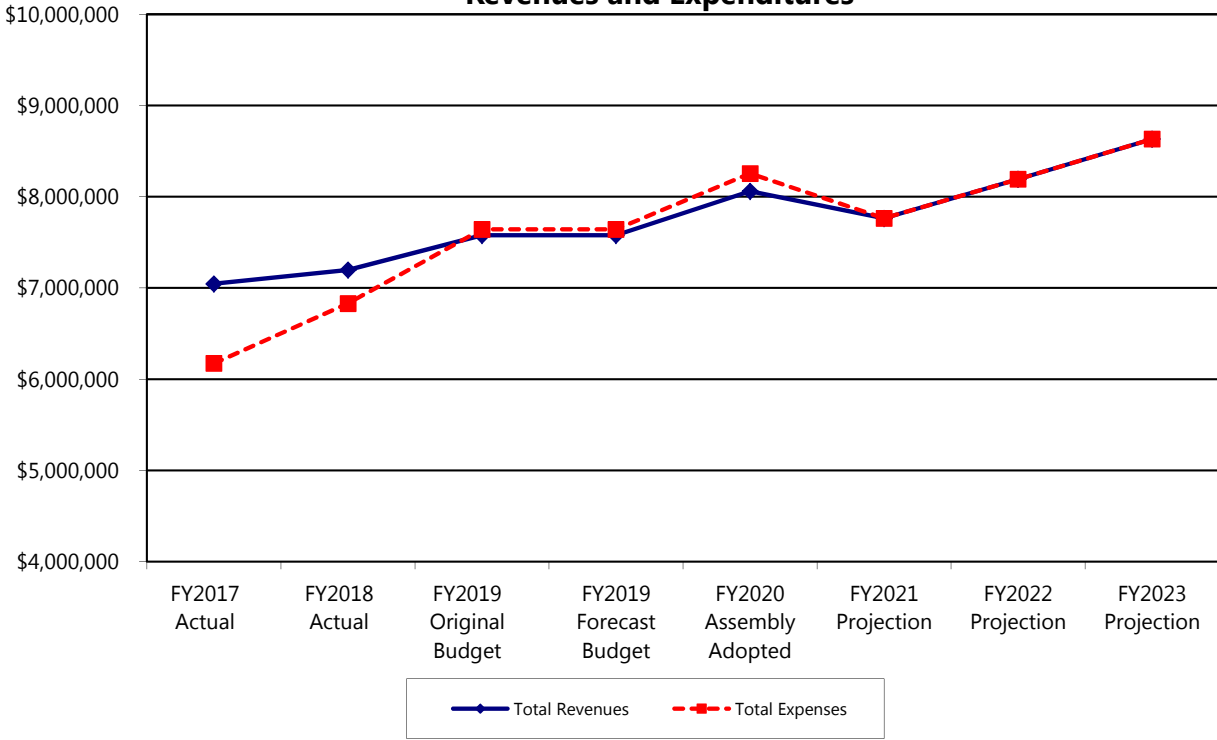
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Fund: 701 Health Insurance Reserve Fund - Budget Projection

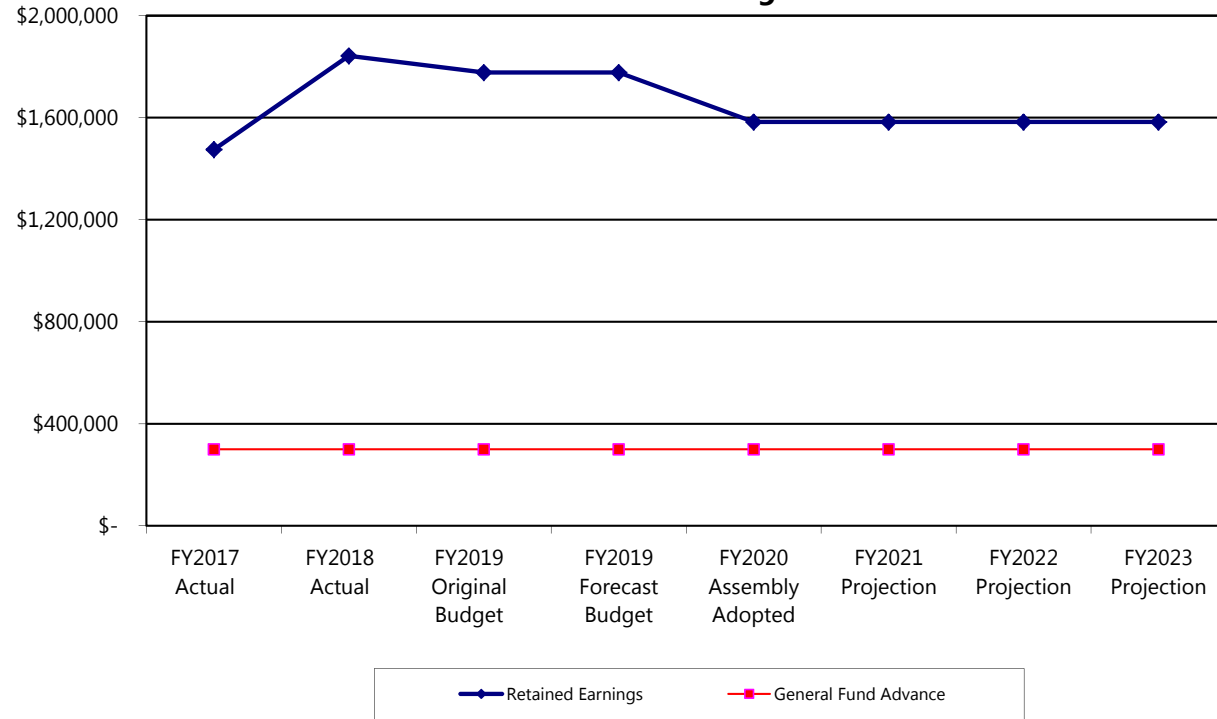
Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 6,247	\$ 16,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	712,911	803,970	937,590	937,590	934,800	823,000	889,883	998,250
Charges From Other Depts	6,323,257	6,377,142	6,639,360	6,639,360	7,125,000	6,939,900	7,302,521	7,634,381
Other Revenue	3,057	-	-	-	-	-	-	-
Total Revenues:	7,045,472	7,197,583	7,576,950	7,576,950	8,059,800	7,762,900	8,192,404	8,632,631
Expenses:								
Services	6,173,585	6,829,871	7,642,115	7,642,115	8,254,123	7,762,900	8,192,404	8,632,631
Total Expenses:	6,173,585	6,829,871	7,642,115	7,642,115	8,254,123	7,762,900	8,192,404	8,632,631
Net Results From Operations	871,887	367,712	(65,165)	(65,165)	(194,323)	-	-	-
Beginning Retained Earnings	602,929	1,474,816	1,842,528	1,842,528	1,777,363	1,583,040	1,583,040	1,583,040
Ending Retained Earnings *	\$ 1,474,816	\$ 1,842,528	\$ 1,777,363	\$ 1,777,363	\$ 1,583,040	\$ 1,583,040	\$ 1,583,040	\$ 1,583,040

* Includes \$300,000 advance from the General Fund.

Health Insurance Reserve Fund Revenues and Expenditures



Health Insurance Reserve Fund Retained Earnings



Department Function

Fund 701

Health Insurance Reserve Fund

Dept 11240

Medical, Prescription, Dental & Vision

Program Description

This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

Major Long Term Issues and Concerns:

- Rising cost of health care benefits, changing compliance issues and administrative requirements under the Affordable Care Act.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

FY2019 Accomplishments

- Added AFOC (Anchorage Fracture and Orthopedic Center), as a Pacific Health Coalition’s partner.
- Implemented the BridgeHealth program with a cost savings of \$34K as of February 2019.
- Provided IRS required form 1095’s to Borough Employees by the prescribed deadline.
- Employee and family Coalition health fairs offered in Soldotna and Homer.

FY2020 New Initiatives:

- Conduct a comprehensive review of options in preparation for CBA negotiations.
- Increase communications to employees of cost savings programs such as BridgeHealth.
- Focus on prescription plans that increase cost savings.

Performance Measures

Priority/Goal: Health Insurance Plan Delivery

Goal: To provide appropriate, economical health coverage for our employees

- Objective:**
1. To decrease our per-employee cost by implementing effective utilization controls in plan design
 2. To decrease our cost per employee by engaging in provider contracts
 3. To continue to explore partnering with other organizations to benefit from economies of scale
 4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

Measures:

Key Measures	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Projected	FY20 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,739	\$2,060	\$1,954	\$1,976	\$2,054

Commentary

The cost of employee health care continues to be a major expense for the Borough, and the cost of health care delivery in Alaska continues to rise – with the Employer-Payers carrying the bulk of the load. The Borough will work this year to engage new-to-market strategies and vendor relationships with a goal of realizing the most cost benefit possible while delivering required coverage levels.

**Kenai Peninsula Borough
Budget Detail**

Fund 701

Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
Services							
43011 Contractual Services	\$ 134,014	\$ 222,290	\$ 115,000	\$ 115,000	\$ 97,100	\$ (17,900)	-15.57%
43501 Medical, Dental and Vision Coverage	5,624,128	6,503,806	6,954,309	6,954,309	7,376,273	421,964	6.07%
43502 Medical Stop Loss Coverage	366,375	24,987	572,806	572,806	717,000	144,194	25.17%
43503 Healthcare Savings Account	49,068	78,788	-	-	63,750	63,750	-
Total: Services	6,173,585	6,829,871	7,642,115	7,642,115	8,254,123	612,008	8.01%
Department Total	\$ 6,173,585	\$ 6,829,871	\$ 7,642,115	\$ 7,642,115	\$ 8,254,123	\$ 612,008	8.01%

Line-Item Explanations

43011 Contract Services. Claims administrator services. Reduction due to transition to new third party administrator.

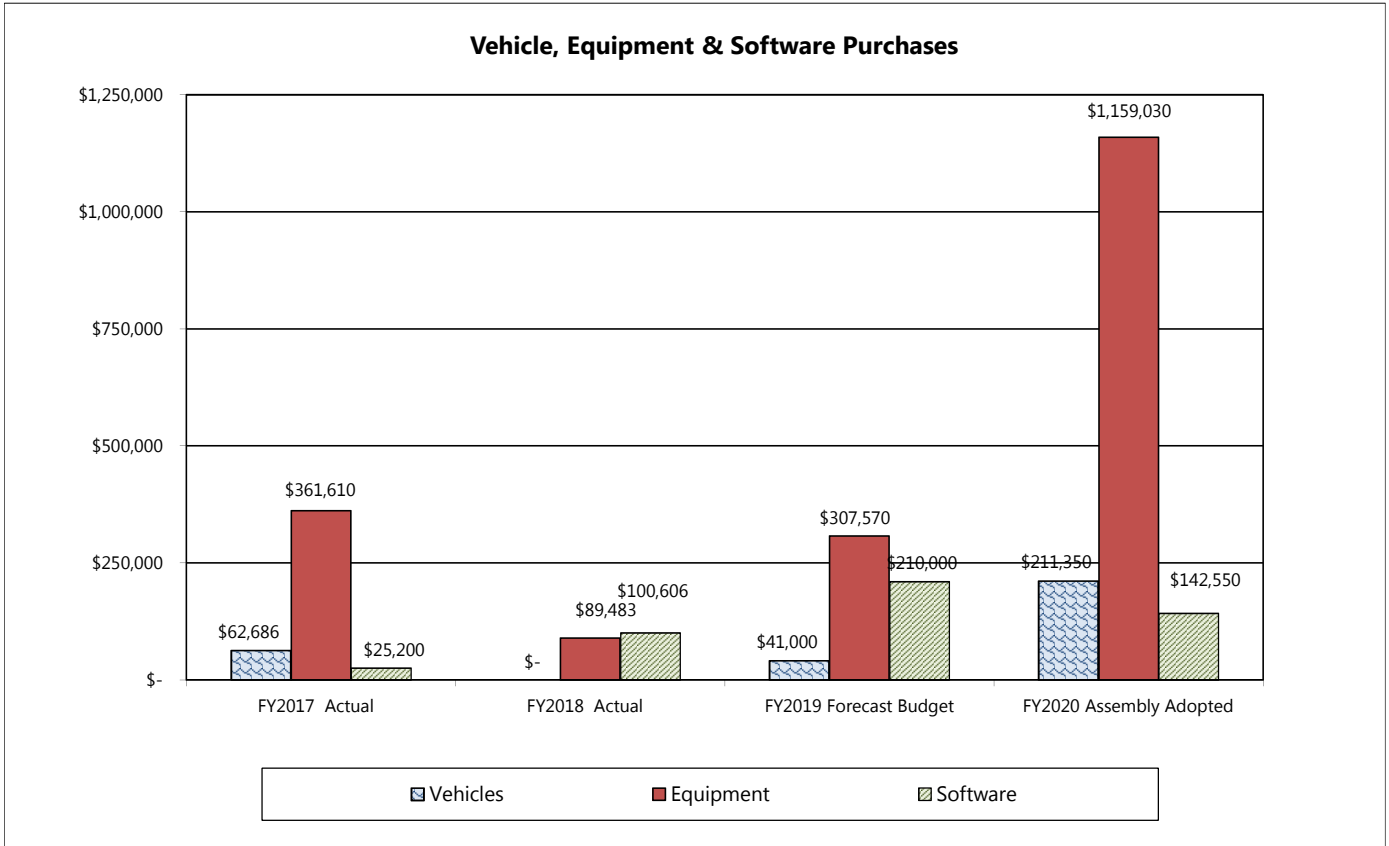
43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

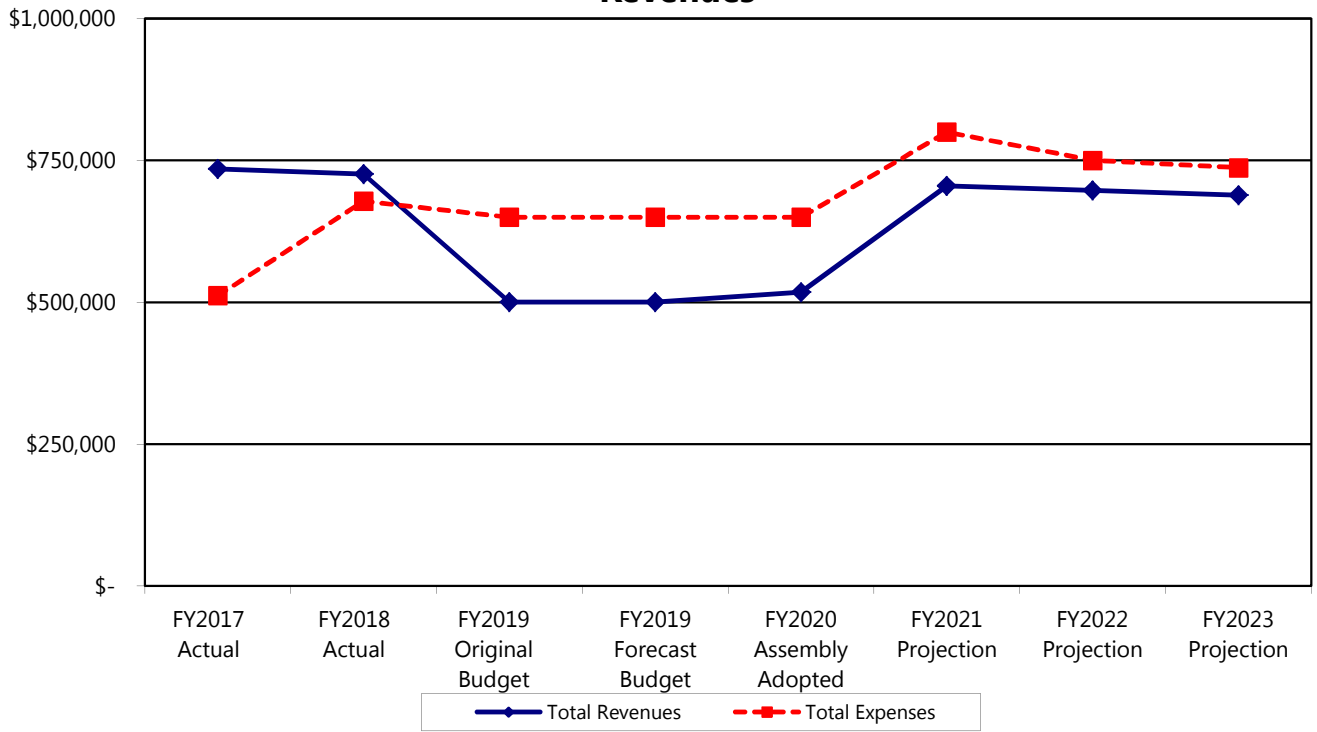
Fund: 705 Equipment Replacement Fund - Budget Projection

Fund Budget:	FY2017	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 8,830	\$ 23,704	\$ 65,683	\$ 65,683	\$ 64,396	\$ 65,040	\$ 65,690	\$ 66,347
Charges from Other Depts.	702,304	702,340	384,923	384,923	403,337	592,807	586,340	579,714
Sale of Fixed Assets	24,078	-	50,000	50,000	50,000	47,500	45,125	42,869
Total Revenues:	735,212	726,044	500,606	500,606	517,733	705,347	697,155	688,930
Expenses								
Services	511,648	678,206	650,000	650,000	650,000	800,000	750,000	737,000
Total Expenses:	511,648	678,206	650,000	650,000	650,000	800,000	750,000	737,000
Total Expenses and Operating Transfers								
	511,648	678,206	650,000	650,000	650,000	800,000	750,000	737,000
Net Results From Operations	223,564	47,838	(149,394)	(149,394)	(132,267)	(94,653)	(52,845)	(48,070)
Beginning Retained Earnings	5,029,690	5,253,254	5,301,092	5,301,092	5,151,698	5,019,431	4,924,778	4,871,933
Ending Retained Earnings	\$ 5,253,254	\$ 5,301,092	\$ 5,151,698	\$ 5,151,698	\$ 5,019,431	\$ 4,924,778	\$ 4,871,933	\$ 4,823,863

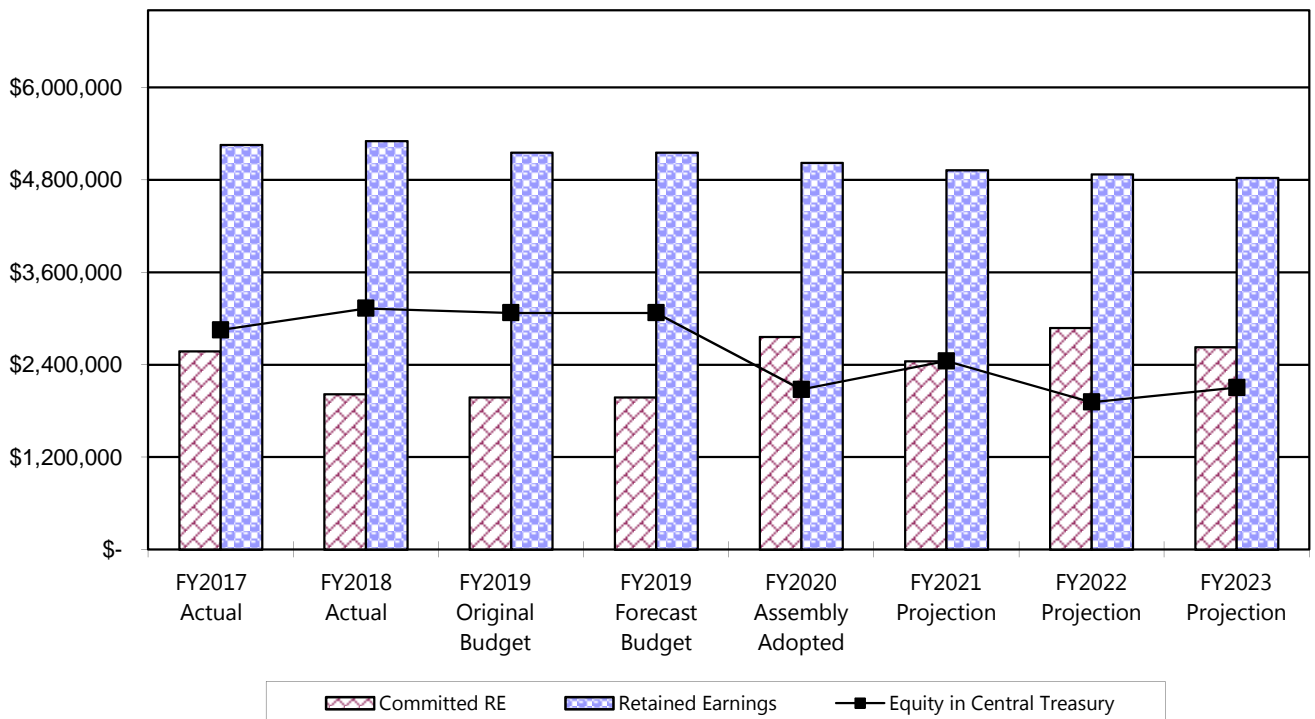
Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,122,431	\$ 1,824,404	\$ 1,336,287	\$ 1,336,287	\$ 1,244,857	\$ 2,107,787	\$ 1,644,787	\$ 2,124,787
Retained Earnings committed to unexpended authorized expenses	449,496	190,089	638,570	638,570	1,512,930	337,000	1,230,000	500,000
Uncommitted Retained Earnings	\$ 2,681,327	\$ 3,286,599	\$ 3,176,841	\$ 3,176,841	\$ 2,261,644	\$ 2,479,991	\$ 1,997,146	\$ 2,199,076



Equipment Replacement Fund Revenues



Equipment Replacement Fund Retained Earnings



Department Function

Fund 705

Equipment Replacement Fund

Dept 94910

Administration

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2019 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2020 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	FY2017 Actual	FY2018 Projected	FY2019 Estimated	FY2020 Estimated
Vehicle purchases	2 / \$62,686	4 / \$120,000	2 / \$41,000	7 / \$211,350
Equipment purchases	8 / \$361,610	2 / \$69,100	4 / \$195,500	16 / \$1,159,030
Software purchases	1 / \$25,200	3 / \$666,484	-	2 / \$142,550

**Kenai Peninsula Borough
Budget Detail**

**Fund 705
Department 94910 - Non-Departmental**

	FY2017 Actual	FY2018 Actual	FY2019 Original Budget	FY2019 Forecast Budget	FY2020 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
Services						
43916 Equipment Depreciation	\$ 511,648	\$ 678,206	\$ 650,000	\$ 650,000	\$ 650,000	\$ - 0.00%
Total: Services	511,648	678,206	650,000	650,000	650,000	- 0.00%
Department Total	\$ 511,648	\$ 678,206	\$ 650,000	\$ 650,000	\$ 650,000	\$ - 0.00%

Line-Item Explanations

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

Details of FY2019 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Maintenance	2	Vehicle/pickup/van/sm tractor	\$ 27,500	\$ 55,000
IT	1	IT Virtual Cluster	39,000	39,000
Clerks- Records	1	Records software	40,000	40,000
OEM	1	Vehicle	56,350	56,350
	4	Radios	6,500	26,000
Assessing	1	Mobile Assessing Software	102,550	102,550
	10	Tablets for Mobile software	1,203	12,030
	4	Vehicles	25,000	100,000
Solid Waste	1	Wheeled Scrapper/loader	900,000	900,000
	1	Roll Off Truck	162,000	162,000
Planning	1	Large Format Scanner/Printer	20,000	20,000
	<u>27</u>		Grand Total	<u>\$ 1,512,930</u>

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Appendix

<u>Document Title</u>	<u>Page #</u>
Salary Schedule.....	419
Full-time Equivalent Borough Government Employee by Function.....	420
Schedule of Rates, Charges and Fees.....	422
Chart of Accounts.....	430
Glossary of Key Terms.....	434
Acronyms.....	439
Tax Exemptions.....	440
Miscellaneous Demographics.....	442
Property Tax Rates and Overlapping Governments.....	443
Ratios of Outstanding Debt.....	444
Assessed Value and Estimated Actual Value of Taxable Property.....	445
Principal Property Taxpayers.....	446
Demographic and Economic Statistics.....	447

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**Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2019**

Classified

<u>40 hour</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
G	17.49	18.15	18.80	19.18	19.56	19.96	20.35	20.76	21.18	21.60	22.03	22.47
H	18.71	19.42	20.12	20.52	20.93	21.35	21.78	22.21	22.66	23.11	23.57	24.05
I	20.02	20.78	21.53	21.96	22.40	22.85	23.30	23.77	24.24	24.73	25.22	25.73
J	21.42	22.23	23.04	23.50	23.97	24.44	24.93	25.43	25.94	26.46	26.99	27.53
K	22.92	23.78	24.65	25.14	25.64	26.16	26.68	27.21	27.76	28.31	28.88	29.46
L	24.53	25.45	26.37	26.90	27.44	27.99	28.55	29.12	29.70	30.29	30.90	31.52
M	26.24	27.23	28.22	28.78	29.36	29.95	30.54	31.15	31.78	32.41	33.06	33.72
N	28.08	29.14	30.19	30.80	31.41	32.04	32.68	33.34	34.00	34.68	35.38	36.08
O	30.05	31.18	32.31	32.95	33.61	34.28	34.97	35.67	36.38	37.11	37.85	38.61
P	32.15	33.36	34.57	35.26	35.96	36.68	37.42	38.16	38.93	39.71	40.50	41.31
Q	34.40	35.69	36.99	37.73	38.48	39.25	40.04	40.84	41.65	42.49	43.33	44.20
R	36.81	38.19	39.58	40.37	41.17	42.00	42.84	43.69	44.57	45.46	46.37	47.30

<u>56 hour</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
K	16.10	16.71	17.31	17.66	18.01	18.37	18.74	19.11	19.50	19.89	20.28	20.69
L	17.23	17.88	18.52	18.90	19.27	19.66	20.05	20.45	20.86	21.28	21.70	22.14
M	18.43	19.13	19.82	20.22	20.62	21.03	21.45	21.88	22.32	22.77	23.22	23.69
N	19.72	20.47	21.21	21.63	22.07	22.51	22.96	23.42	23.88	24.36	24.85	25.35
O	21.10	21.90	22.69	23.15	23.61	24.08	24.56	25.05	25.56	26.07	26.59	27.12
P	22.58	23.43	24.28	24.77	25.26	25.77	26.28	26.81	27.34	27.89	28.45	29.02
Q	24.16	25.07	25.98	26.50	27.03	27.57	28.12	28.68	29.26	29.84	30.44	31.05
R	25.85	26.83	27.80	28.35	28.92	29.50	30.09	30.69	31.30	31.93	32.57	33.22

Management
Amounts authorized by Resolution 2016-047

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	60,913	73,217	85,521
2	65,165	78,329	91,492
3	69,705	83,785	97,865
4	74,683	88,825	102,968
5	79,963	95,955	111,948
6	85,543	104,846	124,149
7	91,579	112,299	133,018

Kenai Peninsula Borough Full-time Equivalent Employees by Function - FY2019 and Last Ten Fiscal Years

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Change between FY2010 & FY2020
Assembly												
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	0.00
Mayor	6.00	5.00	4.00	5.00	5.00	6.00	6.00	6.00	5.00	4.50	4.50	-1.50
Purchasing, Contracting and Capital Projects	** 12.50	10.50	10.00	11.00	12.00	14.00	14.00	10.00	9.00	8.00	8.00	-4.50
Office of Emergency Mgmt	4.55	4.55	4.00	4.00	4.25	4.25	4.00	4.00	4.00	4.00	4.00	-0.55
General Services												
Administration/Human Resources	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.50
Printing/Mail	1.80	1.80	1.80	1.80	1.25	1.25	1.25	1.25	1.25	1.25	0.75	-1.05
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00
Department Total	7.55	7.55	7.55	7.55	7.50	7.50	7.50	7.50	7.50	7.50	7.00	-0.55
IT	11.00	11.00	11.00	11.00	11.50	11.50	11.50	11.50	11.50	11.50	11.50	0.50
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Finance												
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.50	7.50	-0.50
Property Tax and Collections	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-1.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	23.00	23.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	21.50	21.50	-1.50
Assessing												
Administration	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00
Appraisal	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	14.00	14.00	2.00
Department Total	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	24.00	24.00	2.00
Resource Planning												
Administration	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.75	8.75	-0.25
GIS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
River Center	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	-1.00
Department Total	19.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.75	17.75	-1.25
Total General Government	116.10	113.10	110.05	112.05	113.75	115.75	115.50	111.50	109.50	109.25	108.75	-7.35

** Capital Projects was combined into Purchasing and Contracting in 2016

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - FY2019 and Last Ten Fiscal Years

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Change between FY2010 & FY2020
Other Funds:												
School												
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00
Maintenance Department	45.00	45.00	44.00	45.00	45.00	45.00	45.00	45.00	45.00	44.60	43.50	-1.50
Department Total	46.25	46.25	45.25	46.25	46.25	46.25	46.25	46.25	46.25	45.85	44.75	-1.50
Nikiski Fire Service Area	21.00	21.00	20.00	20.00	20.00	20.75	21.75	21.75	21.75	21.25	21.75	0.75
Bear Creek Fire Service Area	0.75	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	1.25
Anchor Point Fire & Emergency Medical Service Area	1.00	1.00	2.50	2.50	2.50	3.50	4.00	4.00	4.00	5.00	5.00	4.00
Central Emergency Service Area	37.50	37.50	38.50	42.00	42.00	41.00	39.00	41.00	41.00	44.00	44.00	6.50
Kachemak Emergency Service Area	2.00	3.00	3.50	3.50	4.00	4.00	4.00	4.00	4.00	5.00	5.00	3.00
911 Communication	10.70	10.70	11.25	11.25	11.75	12.25	12.50	12.50	13.00	13.00	13.00	2.30
Seward-Bear Creek Flood Service Area	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.50	1.50	1.50	0.75
North Peninsula Recreation Service Area	14.25	14.25	14.25	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	0.40
Roads Service Area	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.40	6.50	-1.50
Land Trust	5.00	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	-	-	-	-	-	-	-	-	-	-	-	0.00
Solid Waste												
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Central Peninsula Landfill	12.00	12.00	11.00	12.00	12.00	12.00	12.00	10.50	10.50	10.50	10.50	-1.50
Seward Landfill/Transfer Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-4.00
Department Total	21.00	21.00	20.00	21.00	17.00	17.00	17.00	15.50	15.50	15.50	15.50	-5.50
Insurance and Litigation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Total Other Funds	172.20	173.95	174.50	180.40	177.40	178.65	178.40	178.90	180.15	184.15	182.65	10.45
Total - All Funds	288.30	287.05	284.55	292.45	291.15	294.40	293.90	290.40	289.65	293.40	291.40	3.10

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 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	
Flash drive (4GB)		3.00
Audio / Data CD	\$2.50 per copy	
Assembly agenda and minutes mailing	\$12.50	
Assembly packet, complete (black and white copy only)	\$90.00	
Borough code, complete	\$150.00	
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 (rates will be adjusted annually based on prior calendar years' annual Anchorage CPI rate)

Basic Life Support (BLS-NE)	\$300.00	\$340.80
Basic Life Support Emergency (BLS-E)	\$500.00	\$568.00
Advanced Life Support (ALS)	\$400.00	\$454.40
Advanced Life Support (ALS 1)	\$600.00	\$681.60
Advanced Life Support (ALS 2)	\$800.00	\$908.80
Mileage	\$11.00	\$12.50
Mileage in excess of 17	\$7.00	\$7.95
Ambulance billing - air transport (if needed)	\$3,500 per hour + fuel charge	

Note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement

Finance

Tax foreclosure recording fees including advertising	direct pass through cost from vendor
Litigation report fees	direct pass through cost from vendor
Redemption fee	\$50.00
Personal property tax return, late filing or failure to file	10%
Sales tax exemption card - owner builder	\$100.00
Sales tax exemption card - reseller	\$10.00
Sales tax exemption card replacement	\$10.00
Sales tax return not filed	\$25.00
Reinstatement of business to active roll	\$100.00
Audit estimate preparation	\$25.00 per hr NTE \$100.00
Annual audit, paper copy	\$25.00
Annual audit, electronic copy	no charge
Annual Budget, paper copy	\$25.00
Annual Budget, electronic copy	no charge
Wire transfer fee	\$25.00
Returned Check/e-check fee (NSF)	\$25.00

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 Adopted fee change
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	
Geographic Information (GIS)		
8 1/2 x 11 color map	\$1.50	
11 x 17 color map	\$3.00	
11 x 17 b&w map	\$1.00	
18 x 24 b&w map	\$1.00	
18 x 24 color map	\$6.00	
24 x 36 b&w map	\$2.00	
24 x 36, 34 x 44 color map	\$12.00	
Digital DVD map books (complete set)	\$25.00	
Map books - hardcopy (each)	\$50.00	
Land Management		
Temporary land use permit application fee	\$100.00	
Right Of Way or easement	\$500.00	
Negotiated sale. Lease or exchange	\$500.00	
Commercial quantity material extractions	\$300.00	
Small quantity material extraction application	\$25.00	
Temporary land use permit annual fee	\$400.00	
General utility Right Of Way use (base fee)	\$500.00	
General utility Right Of Way use (line fee)	\$25.00 per connection	
Individual utility construction project (base fee)	\$50.00	
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet	
Classify or reclassify Borough land	\$500.00	
Modify conveyance document restrictions	\$500.00	
Borough financed land sales	Prime + 2%	
Minimum down payment amount	10%	
late fees, more than 10 days late	10% of payment amt	
911 Communcations Department		
E911 surcharge	\$2.00	
Planning Department		
Preliminary plats	\$200.00	\$400.00
Final plats	\$0.00	\$400.00
Time extensions	no charge	
Counter permit (material extraction)	\$50.00	
Conditional (material site) land use permit (CLUP)	\$300.00	
Modification of CLUP	\$300.00	
Variance to CLUP	\$300.00	
Local option zoning petition	\$300.00	
Building setback exception	\$50.00	
Correctional community residential center (CCRC)	\$300.00	
Concentrated animal feeding operation (CAFO)	\$0.20 per animal	
Easement vacation not requiring public hearing	\$75.00	
Section line esmt & ROW vacations	\$500.00	
Plat amendment	\$50.00	
Plat waivers	\$50.00	
Abbreviated plat	\$200.00	\$400.00
Appeal to BOA	\$300.00	
Recording Fee - 1 page plus recording fee	\$23.00 first page	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 Adopted fee change
Recording Fee - each additional page	\$5.00 each addl page	
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	
Purchasing		
Contract award appeal (refundable if appellant prevails)		\$300.00
River Center *		
Floodplain permit (staff)		\$0.00
Floodplain development permit (staff)		\$0.00
Floodway development permit (staff)		\$300.00
Floodplain variance (PC)		\$300.00
Habitat protection permit (staff)		\$0.00
Habitat protection prior existing permit (staff)		\$0.00
Habitat protection limited commercial permit (PC)		\$300.00
Habitat protection conditional use permit (PC)		\$0.00
Habitat protection variance (PC)		\$300.00
<p>If a project requires more than one borough River Center Department permit then only the * single highest value fee will be charged</p>		
Roads		
Encroachment Permit, upon approval of application		\$100.00
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 (1 ton minimum charge)	\$200.00 per ton	One ton minimum charge
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

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 Adopted fee change
Commercial waste		
Bio Solids / Sewer Sludge	\$45.00 per ton	
Solid waste	\$20.00 per ton	
Asbestos (1 ton minimum charge)	\$200.00 per ton	One ton minimum charge
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	
Empty drum, each	\$35.00	
Fluorescent lamps and bulbs, each	\$0.52	
Fuses and flares, per pound	\$30.00	
Hazardous waste - violations	\$300.00	
Household appliances, per unit	\$20.00	
Mercury, per gallon	\$15.00	
Oxidizers, per pound	\$60.00	
Paint, solvent, fuel, oil, etc. per gallon	\$8.00	
Solid pesticides, per pound	\$6.00	
Solids or sludge, per gallon	\$12.00	
Special waste, per ton (1 ton minimum charge)	\$85.00	One ton minimum charge
North Peninsula Recreation		
Pool		
General admission	\$4.00	
General admission - Service Area member	no charge	
General admission -punch card (10 punches)	\$35.00	
General admission - Senior citizen (60+)	\$2.00	
General admission with water slide	\$7.00	
General admission with water slide - service area —member	\$1.50	
General admission with water slide - service area member (20 punches)	\$20.00	
Pool Annual Membership— Family of 2	\$100.00	
Pool Annual Membership— Family of 3	\$200.00	
Pool Annual Membership— Family of 4	\$300.00	
Pool Annual Membership— Family of 5 or more	\$400.00	
Pool Membership 1-Month		\$60.00
Pool Membership 6-Months		\$300.00
Pool Memberhsip 12-Months		\$500.00
Pool Memberships- Each Additional Immediate Family Member		\$30.00
Log rolling classes	\$20.00	
Water fitness, per class	\$5.00	
Water fitness punch card (10 punches)	\$45.00	
Group swimming lessons	\$40.00	
Group swimming lessons, service area- members	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 Adopted fee change
Pre-School Aquatic Play		\$2.00
Pre-School Aquatic Play Punch Card (5 punches)		\$10.00
American Red Cross Lifeguard class	\$175.00	
Instructed water safety classes for groups, per participant (in addition to admission)	\$3.00	
Base pool rental per hour (up to 30 people)	\$125.00	
Base pool rental per hour, service area member (up to 30 people)	\$100.00	
Additional people per hour (addition to base rate)		
31-70 people	\$25.00	
71-100 people	\$50.00	
100+ people	\$75.00	
Waterslide rental per hour, (in addition to pool rental)	\$75.00	
Waterslide rental per hour, service area-member (in addition to pool rental)	\$50.00	
Each additional 20 people	\$0.00	
Fitness Room & Racquetball Courts		
Fitness room	\$5.00	
Fitness room, punch card	\$45.00	
Fitness room service area member	\$3.00	
Fitness room service area member, punch card (10 punches)	\$30.00	
Fitness membership - 6 months - Service Area Member		\$135.00
Fitness membership - 12 months - Service Area Member		\$255.00
Fitness membership - 6 months	\$225.00	
Fitness membership - 12 months	\$425.00	
Racquetball courts per hour	\$9.00	
Racquetball courts per hour, service area member	\$6.00	
Wally ball per hour	\$12.00	
Jason Peterson Memorial Ice Rink		
Zammed ice per hour	\$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	\$75.00	
Game 2 hours (with clock and zam between periods)	\$175.00	
Game 1.5 hours (with clock and no zam between periods)	\$100.00	
Open skate	no charge	
Nikiski Community Recreation Center		
Room rental, gym, classroom, multipurpose (hourly base rate)	\$30.00	
Room rental with kitchen, gym, classroom, multipurpose (hourly base rate)	\$50.00	
Full day (8 hour) room rental, gym, classroom, multipurpose	\$175.00	
Full day (8 hour) room rental, gym, classroom, multipurpose with kitchen	\$225.00	
Room Rentals-Class Room, Training Room, Multi-Purpose Room		\$30/hr or \$175/8hrs
Room Rentals-Class Room, Training Room, Multi-Purpose Room w/Kitchen		\$50/hr or \$250/8 hrs
Room Rentals-Banquet Hall, Gymnasium		\$50/hr \$250/8 hrs
Room Rentals-Banquet Hall, Gymnasium w/Kitchen		\$70/hr or \$400/8 hrs
Alcohol Permit Fee for Rentals		\$200.00
Alcohol Administration/Processing Fee		\$50.00
Support, hourly (projector, sound system, computer)	\$5.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering (must provide labor)	\$100.00	
Dance floor	\$100.00	
Gym equipment	\$25.00	
Open Gym use, per participant	\$1.00	
Open Gym use, family of 5+	\$5.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 Adopted fee change
Teen night, per participant	\$2.00	
Teen dance/events, per participant	\$2.00-\$5.00	
Spin fitness class	\$5.00	
Spinning fitness class punch card (10 punches)	\$45.00	
Spinning fitness class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
Full Swing Golf per hour (Monday-Thursday)	\$20.00	
Full Swing Golf per hour (Friday-Saturday)	\$24.00	
Summer Camp		
Summer pass, eight weeks	\$200.00	
Summer pass, eight weeks (two or more children)	\$175.00	
Daily rate	\$16.00	
Per Activity	\$4.00	
Punch Card (day punches - good for 6 camp days)	\$75.00	
Sports Leagues		
Flag football (4th - 8th grade)	\$30 - \$40	\$40.00
Youth basketball (1st - 6th grade)	\$30 - \$40	\$40.00
Women's basketball	\$40 - \$50	\$40.00
Youth volleyball (4th - 6th grade)	\$30 - \$40	\$40.00
Adult volleyball	\$40 - \$50	\$40.00
Adult dodge ball	\$30 - \$40	\$40.00
Adult kickball	\$30 - \$50	\$40.00
Adult flag football	\$30 - \$50	\$40.00
Youth soccer	\$0.00	\$40.00
Youth hockey (Nikiski)	\$40.00	
Youth hockey (USA Hockey)	\$45.00	
Other		
Multi-Purpose Fields and Picnic Areas	No Charge	
Trail Systems-Poolside Trails & Nikiski Community Trails	No Charge	
Skate Park & Playgrounds	No Charge	
Limited Overnight Camping-Hockey Rink Parking Lot Only RV/Trailers Only-must be self-contained. No open fires.	\$10/night	

Community events

Various community events and special programs are offered throughout the year.

Check the monthly calendar or contact NPRSA Staff to inquire about registration, fees and other details.

varies

The North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a 2.35% consumer processing fee for credit card transactions.

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2019**

	FY19 Current fee	FY20 Adopted fee change
Seldovia Recreational Service Area		
Sea Otter Community Center		
Facility Rental, non-profit/civic entity, free public event (hourly)	\$10.00	
Facility Rental, non-profit/civic entity, fundraising event (hourly)	\$15.00	
Facility Rental, for-profit entity (hourly)	\$15.00	
Facility Rental, individual, free public event (hourly)	free	
Facility Rental, individual, private event (hourly)	\$15.00	
Facility Rental, individual, community education event (hourly)	10% of receipts	
Cleaning fee (refundable)	\$50.00	
Kitchen use, basic	included in rental	
Kitchen use, extensive	\$20.00	

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CHART OF ACCOUNTS (FY2020)

Personnel Services - 40XXX

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.
- 42120 Computer Software:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue.

- 42230 Vehicle/Equipment Fuel:** Gasoline/diesel used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.
- 42263 Training Supplies:** Video tapes, fluids, manikins, slides/photos, building materials and provider cards.
- 42310 Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies. These items should be fully consumed during project or end up as a component in the final product.
- 42360 Vehicle Repair & Maintenance Supplies:** All repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.
- 42410 Small Tools & Equipment:** Small tools, minor machinery and equipment and furniture with a cost of less than \$1,000.00.
- 42960 Recreation Supplies:** Supplies used for recreational or fitness programs.

Services – 43XXX

- 43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 Audit Services:** Fees for annual audit of Borough and Service areas.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.
- 43015 Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements including web-based software subscriptions. To cover licensing, maintenance and support.

CHART OF ACCOUNTS (FY2020)

- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions. Mayor approval required.
- 43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
- 43100 Land Management Program Services:** Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (for Land Management Division use ONLY).
- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.

CHART OF ACCOUNTS (FY2020)

- 43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.
- 43920 Dues and Subscriptions:** Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.
- 43931 Recording Fees:** Fees to record land sales and transfers of property.
- 43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.
- 43933 Collection Fees:** Escrow charges on payment contracts.
- 43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.
- 43952 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.
- 43951 Dust Control:** Dust control program on roads within the Roads Service Area system.
- 43960 Recreational Program Expenses:** Services utilized in providing recreational services.
- 43999 Contingency:** Amount for emergency or unexpected outflow of funds.
- 45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.
- 49125 Remodel:** Office Renovations
- 49311 Design:** New building design.
- 49313 Reimbursable:** Reimbursed fees paid to architects/engineers.
- 49424 Surveying:** Survey costs on new construction.
- 49433 Plan Reviews/Permit Fees:** Fees paid for the review of plans for compliance with fire and building codes.

Debt Services – 44XXX

- 44010 Principal on Bonds:** Principal payments on bonds and note payables.
- 44020 Interest and fees on Debt:** Interest and fees on payments on bonds and note payables.

Capital Outlay – 48XXX

- 48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).
- 48120 Office Equipment:** Includes typewriters, copy machines, communication equipment, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
- 48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.
- 48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.
- 48513 Recreational Equipment:** Recreational/Physical fitness equipment with a cost of \$5,000 or more.
- 48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
- 48515 Medical Equipment:** Purchase of medical equipment costing \$5,000 or more (each item).
- 48516 Hospital Equipment:** Purchase of hospital equipment costing \$1,000 or more (each item.)
- 48520 Storage Equipment/units:** Purchase of storage containers/units costing more than \$5,000.
- 48521 Playground Equipment:** Purchase of playground equipment costing more than \$5,000.
- 48522 Surveillance Equipment:** Purchase of surveillance equipment costing more than \$5,000.
- 48610 Land Purchase:** Land purchases.
- 48620 Building Purchase:** Buildings purchases.
- 48630 Improvements Other Than Buildings:** Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.
- 48710 Minor Office Equipment:** Capital office machines/equipment and communication equipment costing less than \$5,000 with a life of more than one year.
- 48720 Minor Office Furniture:** Capital furniture, furnishings and cabinetry costing less than \$5,000 with a life of more than one year.

CHART OF ACCOUNTS (FY2020)

48740 Minor Machinery and Equipment:

Machinery and equipment costing less than \$5,000 with a life of more than one year.

48750 Minor Medical Equipment:

Medical equipment costing less than \$5,000 with a life of more than one year.

48755 Minor Recreation Equipment:

Fitness equipment (Recreational/Physical) costing less than \$5,000 with a life of more than one year.

48760 Minor Fire Fighting/Rescue Equipment:

Firefighting equipment and rescue equipment costing less than \$5,000, with a life of more than one year.

49101 Construction:

Costs associated with new construction or major remodel.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 Charges (To) From Other Depts.:

Interdepartmental charges.

61990 Admin. Service Fee:

Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

Automatic Aid: A plan developed between two or more fire departments for immediate joint response on first alarms. Defines area of response and defines what will respond, including initial response vehicle and manning.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost

GLOSSARY OF KEY TERMS

estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit – A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

Financial Resources - Cash and other assets that, in the normal course of operations, will become cash.

GLOSSARY OF KEY TERMS

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP

encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

GLOSSARY OF KEY TERMS

Measurement Focus - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

Modified Accrual Basis of Accounting - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Mutual Aid: Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity of each other.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Performance Measures - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Retained Earnings - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

GLOSSARY OF KEY TERMS

Revenue - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

Sales Tax - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

Self-Insurance - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Acronyms

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CAFR	Comprehensive Annual Financial Report
CBA	Collective Bargaining Agreement
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPTS	Departments
EDD	Economic Development District
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management
HBF	Homer Baling Facility
HR	Human Resources
IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IT	Information Technology Department
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area
OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PERS	Public Employees Retirement System
RIAD	Road Improvement Assessment District
RIM	Records and Information Management Program
RC	River Center
ROW	Right-of-Way
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SPH	South Peninsula Hospital
TFR	Transfer
USGS	United States Geological Survey

Tax Exemptions

\$10,000 Volunteer Firefighter/EMS Provider – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. This exemption is also recognized by the cities of Soldotna, Seward, Homer and Kachemak.

Homeowner - Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of \$50,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, and Seldovia do not recognize this exemption; the City of Homer recognizes a \$20,000 exemption.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles, aircraft and watercraft.

\$300,000 Senior Citizen - Available to any Borough resident, who is at least 65 years old, owns and occupies their home as their primary residence and permanent place of abode, and qualifies for a PFD. The State exempts up to \$150,000 of their total assessment. The Borough exempts an additional \$150,000. If a senior citizen lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

Agriculture Deferment - Mandated by the State of Alaska, this deferment is available to people whose farmlands produce a minimum of 10% of their annual income. Qualifying property shall be assessed on the basis of full and true value for farm use.

ANCSA Native - Exempts property deeded to Alaskan native corporations under the Alaska Native Claims Settlement Act.

Cemetery - Exempts properties owned by a non-profit entity and used exclusively for cemetery purposes.

Charitable - Exempts properties owned by non-profit organizations that are used exclusively for charitable purposes.

Community Purpose - Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

Conservation Easement Deferment - To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

Disabled Resident - Available to any disabled resident who has been determined to be totally disabled by the US Social Security Program or other government alternative to Social Security. Qualified applicants receive a tax credit up to \$500 of borough tax and \$250 of City of Kenai tax.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more. The State exempts up to \$150,000 of their total assessment. The borough exempts the remainder. If a disabled veteran lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Economic Development Property - Exempts up to 50% of the assessed value (general fund levy only) of property that is used for economic development for 5 years (effective FY2020).

Electrical Cooperative - Exempts property held by electricity producing cooperatives.

Government - Completely exempts all City, Borough, State, and Federal properties from taxation.

Habitat Protection - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated anadromous waters within the borough. One half of the tax on land for 3 years following completion of the approved project or until all costs are recovered, whichever comes first.

Hospital - Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

Tax Exemptions

Housing Authority - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

Mental Health Trust - Exempts Mental Health Trust property from taxation as a branch of state government.

Multi Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious - Exempts properties owned by non-profit organizations that are used exclusively for non-profit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Armed Forces Organization - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Miscellaneous Demographics

Area

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of July 2018 is estimated at 58,471, a 4.8% increase from the 2010 Census.

Median Age

The KPB's median age increased from 36.3 years, as of the 2000 census, to 40.6 years as of the 2010 census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census. The KPB median age is estimated at 40.6 years.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2017, when the Alaska per capita personal income was \$47,831 and the KPB per capita personal income was \$49,800, while the U.S. per capita personal income was \$53,697.

Unemployment Rate

The KPB's annual average employment data for 2018 is as follows: average labor force 26,658; average number employed 23,214; the average number unemployed 3,444 for an unemployment rate of 7.7%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. New oil and gas discoveries have helped ward off expected employment declines. Oil and gas are of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

Education

The Kenai Peninsula Borough School District consists of 44 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with fewer than 100 students and various combinations of age groupings. The student population is approximately 8,681 and the school bus system transports over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough

Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Overlapping Rates (2)																
	Borough wide		City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna				
	General Fund	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)	Operating (5)	Special Districts (4)			
2009	8.27	4.50	0.00	4.50	2.30	1.00	2.30	4.50	0.90	4.60	0.00	4.60	0.00	3.12	0.50	1.65	3.35
2010	8.24	4.50	0.00	4.50	2.30	1.00	2.30	4.00	0.50	4.60	0.00	4.60	0.00	3.12	0.50	1.65	2.95
2011	8.40	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	4.60	0.00	3.12	0.50	1.65	2.47
2012	8.40	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	4.60	0.75	3.12	0.50	0.65	2.67
2013	8.40	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	4.60	0.75	3.12	0.50	0.65	2.67
2014	8.40	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.02	4.60	0.75	4.60	0.75	3.12	0.50	0.50	2.67
2015	8.33	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	4.60	0.75	3.12	0.75	0.50	2.66
2016	8.17	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	4.60	0.75	3.12	0.75	0.50	2.66
2017	8.29	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	7.50	0.75	3.12	0.75	0.50	2.73
2018	8.30	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	7.50	0.75	3.12	0.75	0.50	2.61

(1) The Borough's General Fund maximum mill rate and approved rate.

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

(3) The mill rate for the special district, the Post Secondary Fund, was combined into the Operating fund mill rate.

Sources:

(4) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.

(5) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough

Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Discretely Presented Component Units (1)				General Bonded Debt Per Capita (2) (3)								
	General Obligation Bonds (Service Area) (Net of premiums/discounts/adjustments)		General Obligation Bonds (Net of premiums/discounts/adjustments)		Capital Leases/Notes payable		Total		General Bonded debt as a percentage of total Personal Income (4)		General Bonded Debt as a percentage of Estimated actual value of taxable property (6) (area wide)		Service Areas				
	of premiums/discounts/adjustments	of premiums/discounts/adjustments	of premiums/discounts/adjustments	of premiums/discounts/adjustments					Income (4)	(6) (area wide)	Emergency Services Area	Bear Creek Fire Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area			
2009	\$ 17,904,000	\$ 2,260,000	\$ 64,201,793	\$ 754,730	\$ 85,120,523	4.34%	1.33%	\$ 338	\$ -	\$ 1,787	\$ 1,209						
2010	20,526,000	2,170,000	61,319,887	385,079	84,400,966	3.93%	1.24%	383	-	1,716	1,153						
2011	34,036,000	2,075,000	58,322,981	(5)	631,745	4.43%	1.38%	614	-	1,604	(5)			(5)			
2012	30,730,000	1,975,000	-	-	32,705,000	1.24%	0.46%	545	-	-	-			-			
2013	26,820,000	3,085,000	-	-	29,905,000	1.08%	0.41%	473	793	-	-			-			
2014	45,055,000	2,940,000	-	-	47,995,000	1.74%	0.64%	792	770	-	-			-			
2015	41,820,000	2,685,000	-	-	44,505,000	1.49%	0.57%	732	744	-	-			-			
2016	39,340,000	4,985,000	-	-	44,325,000	1.45%	0.54%	681	714	-	-			-			
2017	42,195,000	4,740,000	-	-	46,935,000	1.54%	0.57%	730	685	-	-			-			
2018	39,085,000	4,410,000	-	-	43,495,000	1.47%	0.47%	674	656	-	-			-			

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements

- (1) For fiscal years 2003-2011 Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas, not the Primary Government.
- (2) Other Governmental Fund-type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.
- (3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area-Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.
- (4) Personal income data is provided by the Bureau of Economic Analysis; <http://www.bea.gov>.
- (5) In fiscal year 2012 the Borough adopted GASB Statement 61, which changed accounting and financial reporting for CPH and SPH. These units were previously presented as Business-Type Activities, a Blended Component units.
- (6) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements. Population data can be found in Table XIV

Kenai Peninsula Borough
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Assessed Values (1)				Tax Exempt Values (1)			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Total estimated actual value of property less mandatory federal and state exemptions (1)	Real	Oil & Gas	Personal Property	Real	Personal	Personal			
2009	\$ 6,389,338	\$ 5,533,794	\$ 635,272	\$ 220,272	\$ 394,457	\$ 28,124	\$ 5,966,757	4.50	93.39%	
2010	6,832,859	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%	
2011	6,875,572	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%	
2012	7,137,074	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%	
2013	7,229,051	6,132,587	810,065	286,399	480,530	32,511	6,716,010	4.50	92.90%	
2014	7,484,667	6,202,494	989,766	292,407	492,565	31,906	6,960,196	4.50	92.99%	
2015	7,797,117	6,330,106	1,142,158	324,853	826,802 (2)	32,999	6,937,316	4.50	88.97%	
2016	8,189,350	6,625,347	1,224,525	339,478	876,966	33,986	7,278,398	4.50	88.88%	
2017	8,752,156	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%	
2018	9,172,335	7,342,187	1,468,599	361,549	998,047	33,842	8,140,446	4.50	88.75%	

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included.

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

(2) Increase in real property exempt amount due to increase of residential exemption from \$20,000 to \$50,000 in FY15.

Source: Data is provided by the Kenai Peninsula Borough's Assessing Department. Does not include federal and state exempt property.

Kenai Peninsula Borough
Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
	(1)			(1)		
Hilcorp Alaska, LLC	\$ 821,982,330	1	10.10%	\$ -	-	-
Furie Operating Alaska, LLC	243,139,330	2	2.99%	-	-	-
Tesoro Alaska	196,200,841	3	2.41%	200,081,694	1	3.35%
Bluecrest Energy, Inc.	120,769,650	4	1.48%	-	-	-
Cook Inlet Natural Gas Storage AK, LLC	102,691,688	5	1.26%	-	-	-
Harvest Alaska	100,838,690	6	1.24%	-	-	-
Cook Inlet Energy, LLC	90,670,500	7	1.11%	-	-	-
Alaska Pipeline	72,711,797	8	0.89%	-	-	-
Alaska Communications Systems	65,401,732	9	0.80%	-	-	-
Enstar Natural Gas	46,853,125	10	0.58%	-	-	-
ConocoPhillips, Inc.	-	-	-	162,640,779	3	2.73%
Union Oil/Unocal	-	-	-	186,237,020	2	3.12%
Marathon Oil Co.	-	-	-	130,856,530	4	2.19%
BP Exploration Alaska, Inc.	-	-	-	71,539,503	5	1.20%
ACS of the Northland, Inc.	-	-	-	64,132,699	6	1.07%
Agrium US, Inc.	-	-	-	19,161,536	9	0.32%
XTO Energy, Inc.	-	-	-	44,716,770	7	0.75%
Kenai Kachemak Pipeline	-	-	-	42,857,780	8	0.72%
Fred Meyer	-	-	-	18,928,022	10	0.32%
	<u>\$ 1,861,259,683</u>		<u>22.86%</u>	<u>\$ 941,152,333</u>		<u>15.77%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2018 and FY2009 respectively.

\$ 8,140,446,000

\$ 5,966,757,000

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income - Borough (in thousands) (3)	Per Capita Personal Income - Borough (3)	Per Capita Personal Income - Alaska (3)	Median Age (2)	School Enrollment (5)	Unemployment Rate (2)	Number of Employed (2)
2009	52,990	\$ 2,275,285	\$ 42,406	\$ 47,791	39.2	9,256	7.80%	24,226
2010	53,578	2,307,583	42,112	46,834	39.4	9,145	9.80%	24,187
2011	55,400	2,432,959	43,780	48,614	40.6	8,978	10.00%	24,212
2012	56,369	2,627,069	46,600	51,405	40.6	8,922	9.50%	24,675
2013	56,756	2,770,353	48,636	52,638	41.4	8,886	8.60%	25,013
2014	56,862	2,759,412	48,351	51,416	40.0	8,756	8.00%	25,604
2015	57,147	2,981,871	51,734	54,582	40.5	8,826	7.90%	25,797
2016	57,763	3,056,190	52,639	56,147	40.0	8,788	7.90%	25,449
2017	58,060	2,965,755	50,691	55,674	40.6	8,785	8.60%	24,972
2018	58,024	2,965,755 (4)	50,691 (4)	56,042	41.4	8,712	8.50%	23,214

Sources:

- (1) Alaska Department of Labor estimates as of July 1 of each fiscal year.
- (2) Data is provided by the State of Alaska Department of Labor and is the annual rate for 12 months ending December of the prior calendar year. The Alaska Department of Labor amends every month the unemployment rate data for the previous month and again at the end of every calendar year. Some prior fiscal years have been updated to match updated statistical reported information.
- (3) Data is provided by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) and is for the 12-month period ending December of the prior calendar year.
- (4) Calendar year 2018 data currently unavailable from BEA.
- (5) Information provided from the Kenai Peninsula Borough School District.

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