

# **KENAI PENINSULA BOROUGH ALASKA**



**FY 2015  
ANNUAL BUDGET  
JULY 1, 2014 TO JUNE 30, 2015**

**MIKE NAVARRE  
BOROUGH MAYOR**

**ANNUAL BUDGET**  
**OF THE**  
**KENAI PENINSULA BOROUGH**  
**ALASKA**  
**FOR THE FISCAL YEAR BEGINNING**  
**JULY 1, 2014**

**MIKE NAVARRE**  
**BOROUGH MAYOR**

**PREPARED BY FINANCE DEPARTMENT**

**CRAIG C. CHAPMAN**  
**DIRECTOR OF FINANCE**

**Kenai Peninsula Borough  
Annual Budget for Fiscal Year 2015**

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# THE KENAI PENINSULA BOROUGH ASSEMBLY

<b>ASSEMBLY MEMBERS</b>	<b>DISTRICT</b>	<b>TERM EXPIRES</b>
Kelly Wolf	1 – Kalifornsky	2015
Harold Smalley, President	2 – Kenai	2014
Wayne Ogle	3 – Nikiski	2016
Dale Bagley	4 – Soldotna	2016
Charles Pierce	5 – Sterling/Funny River	2014
Sue A. McClure	6 – East Peninsula	2015
Brent Johnson	7 – Central	2016
Bill Smith	8 – Homer	2014
Mako Haggerty	9 – South Peninsula	2015

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



# KENAI PENINSULA BOROUGH

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



MIKE NAVARRE  
MAYOR

DATE: June 3, 2014

TO: Hal Smalley, 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 2015 (FY15). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2015 as well as projections for the Borough's operational funds through Fiscal Year 2018 and capital plans through Fiscal Year 2019.

## ***Key Budget Principles***

The FY2015 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 FY2015 include:

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

## ***Major budget issues/highlights***

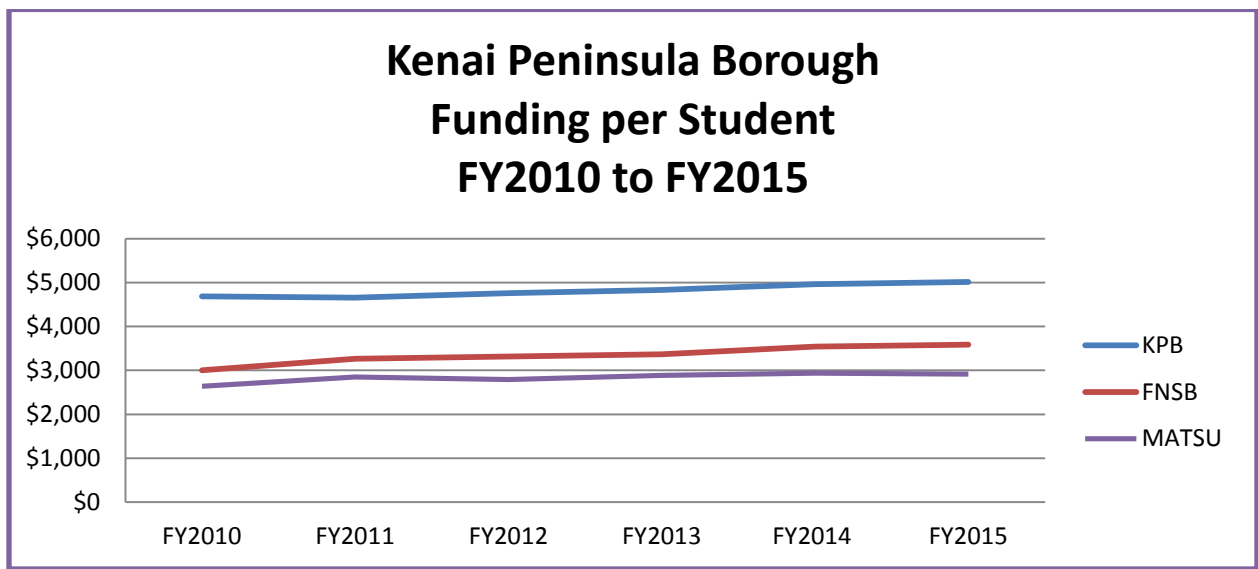
- Public Employee Retirement System (PERS). Due to poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies, the Borough and all municipalities in the State of Alaska saw substantial increases in their PERS rate. Effective July 1, 2008, the Alaska legislature converted PERS from an agent-multiple employer plan to a single cost sharing plan. The cost sharing plan requires a uniform employer contribution of 22%. The State will make on behalf payments in the event the actual rate is more than 22%. The FY2015 rate is 44.03%. The fiscal impact to the Borough if the State did not contribute this amount is approximately \$4.6 million.



- Operational funding for the School District. The major component of the budget is the contribution the Borough makes for funding of the Kenai Peninsula Borough School District. The Borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. Based upon proposed changes made at the recent Alaska legislative session, the **required minimum local contribution** is estimated to be **\$23,612,200** and the maximum amount is **\$47,507,198**. The amount the Borough has appropriated for FY2015 is **\$44,000,000**.

The projected number of students for FY2015 is 8,773 and the Borough's funding per student is approximately **\$5,015**.

For comparative purposes for FY2015, the Fairbanks North Star Borough's contribution per student is \$3,589 (proposed) and Mat-Su Borough's contribution per student is \$2,915.



Total funds provided for school purposes are \$49,405,361; the Borough portion is \$46,503,607 and the State of Alaska provides \$2,901,754 for debt reimbursement. Funding provided by the Borough for school purposes is equivalent to 6.71 mills. Sales tax revenue is expected to cover \$30,560,501; the balance of funding of \$15,943,106 (equivalent to 2.30 mills) comes from property taxes, federal revenue, and other sources. Total funding provided for schools represents an amount equal to 66.0% of the Borough's General Fund budget.

- Increases in cost of operating the Borough's solid waste program. Since FY2004, the cost of operating the Borough's landfills has increased over 100%. The General Fund contribution for FY2014 is budgeted at \$6,479,305, represents an amount equal to approximately 8.5% of total General Fund expenditures. The equivalent of .93 mills of the Borough's General Fund mill rate of 4.50 mills goes to support the Borough's solid waste program.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The Road Service Area (RSA) has been redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. The FY2015 budget includes funding for the RSA Capital Project Fund to start accumulating a reserve for when the current grant funds have been spent.
- The cost of health care at its current level is not sustainable.
- Positions that were added or deleted when compared to last year's budget are as follows. The General Fund Capital Projects is adding a 1.0 FTE to assist with paperwork on the Central Peninsula Hospital Specialty Clinic Building, Nikiski Fire is adding a .75 FTE administrative assistant to assist with workload and allow for succession training; Anchor Point Fire is adding a 1.0 firefighting tech position allowing for additional fire and ems response while at the same time allowing for some administrative assistance; CES is reducing staffing by 1.0 FTE to address both a reduction in revenue and an increase in efficiency

through technology; and the 911 department is adding a 1/2 time clerk position to take on the administrative/clerical duties currently being handled by the 911 director. During the past 10 fiscal years, the General Fund has had a net increase of 3.28 FTE's, while Service Areas and Special Revenue Funds have increased 23.07 FTE's.

## ***Financial Condition Summary***

In the October 2013 Borough elections, Borough voters approved increasing the personal exemption on real property from \$20,000 to \$50,000, effective January 1, 2014. This reduced taxable assessed values by approximately \$290,000,000. Based upon the mills rates in effect for FY2014, the fiscal impact to the Borough's revenues is approximately \$2.4 million; with the general fund impacted by \$1.3 million. Notwithstanding this change, real properties taxable values increased 2.07% when compared to FY2014. With this change, taxable assessed values show a 3.0% decrease in FY2015.

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 are being replaced by independents, which has resulted in a resurgence in exploration and production. New players include Buccaneer Energy, Cook Inlet Energy and Hilcorp Energy, which purchased the assets of Chevron in 2012 and Marathon Oil in 2013. This has led to new wells in the Anchor Point and Kenai area, jack up rigs being used throughout Cook Inlet, along with increased exploration in other areas of the Borough, resulting in an increase in assessed value for oil and gas properties. Assessed values for oil and gas properties have increased from \$699 million for 2012, to \$1,142 million in 2015. Current projections are for continued growth. Increased oil and gas exploration has also had an impact on the Borough's unemployment rate. The unemployment rate has decreased from 10.0% in 2010; to 9.4% for 2011; to 8.4% for 2012, and to 7.7% through July 2013.

With increases in State Revenue Sharing and Forestry Revenue from the Federal Government over the past six years, the Borough was able to absorb the impact of new debt service for solid waste and schools and the impact of exempting non prepared foods from sales tax during the period September 1st through May 31st, from impacting the mill rate. The proposed FY2015 budget includes reductions in both Revenue Sharing and Forestry Receipts. It does not appear that future budgets will have the ability to absorb similar impacts without increased revenues or reductions in expenditures.

The FY2015 General Fund, fund balance is projected to be approximately \$22.7 million, which is near the top of the Borough's fund balance policy range. This will probably change depending on what the Alaska Legislature does with school funding which has not been resolved at the time of printing this document.

## ***Financial Plans***

### **General Fund**

Revenues and other financing sources of \$72,853,367 support the FY2015 general fund budget. This total consists of \$32,919,112 in property tax revenue, \$30,560,501 in sales tax revenue, \$6,021,754 in state revenue, \$2,152,000 in federal revenue, and \$1,200,000 in other revenues and financing sources. Expenditures exceed projected revenues by \$2,021,869.

Overall expenditures increased \$1,092,660 when compared to the original FY2014 approved budget. Factors impacting the budget for FY2015 are as follows:

- Funding for schools, a net increase of \$1,214,738 consisting of a \$1,639,738 increase for debt service and a \$425,000 decrease for capital projects.
- Funding of solid waste, a net decrease of \$435,319, to recognize that the Borough's contribution for solid waste is reduced due to an increase in fees; most of it related to oil and gas activity.
- Personnel changes of \$365,213. Overall personnel cost are projected to increase approximately 2.64%. Increase in the Anchorage CPI index of 3.5% have been offset by staff turnover and a reduction in health care.

The total amount appropriated for school purposes is \$48,905,361, an amount equal to 66.0% of the Borough's General Fund budget. Local educational funding for FY2015 includes \$44,000,000 for school district operations, \$4,155,361 for school related debt service, and \$1,250,000 for capital projects. It should be noted that the Borough expects to receive \$2,901,754 from the State of Alaska under the school debt reimbursement program, an amount equal to .42 mills.

The FY2015 general fund tax rate is 4.50 mills, the same rate as FY2014. Sales tax revenue for FY2015 is expected to have a slight increase from the revised FY2014 budget amount to \$30,560,501. Sales tax revenue generates the equivalent of 4.4 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 2014 was approximately \$3,200,000; the revenue loss equivalent of a reduction in the mill rate of .46 mills.

State revenues include \$2,150,000 for revenue sharing, \$2,901,754 for school debt reimbursement, \$750,000 for fish tax, and \$170,000 from co-op distributions.

Federal revenues consist of \$2,012,000 for PILT/Forestry receipts and a civil defense grant of \$140,000.

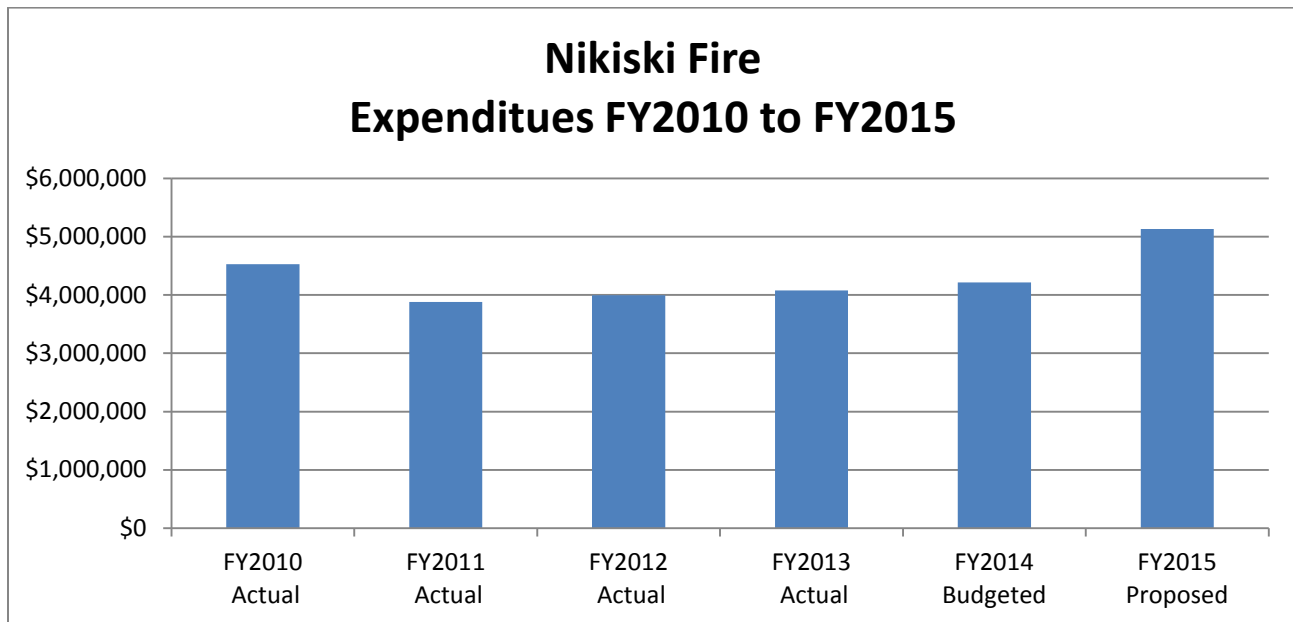
**Service Areas and Special Revenue Funds**

As a whole, the FY2015 service area budgets are comparable to FY2014.

**Selected individual funds are as follows:**

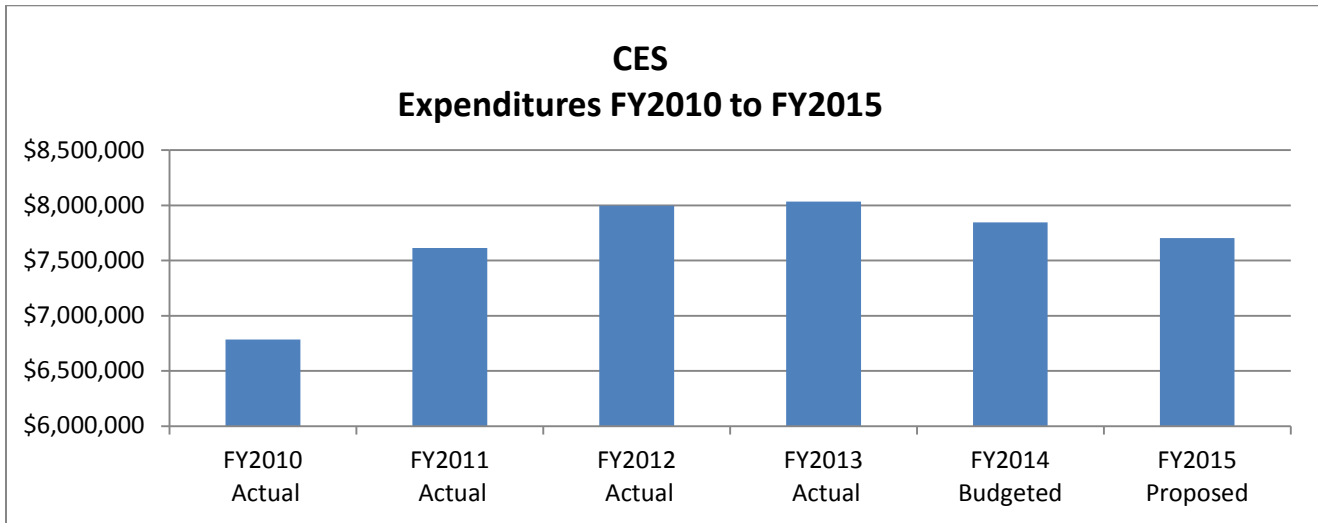
**Nikiski Fire Service Area**

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$912,891 or 21.65%; \$550,000 of this increase is for additional contributions to the NFSA Capital Project Fund to fund needed repairs on Station #1. Oil tax revenues, the largest revenue source for the Service Area, has increased approximately 53% in the last three years. This increase has allowed the Service Area to decrease their mill rate in FY2014 while at the same time increase their contribution to the capital project fund.



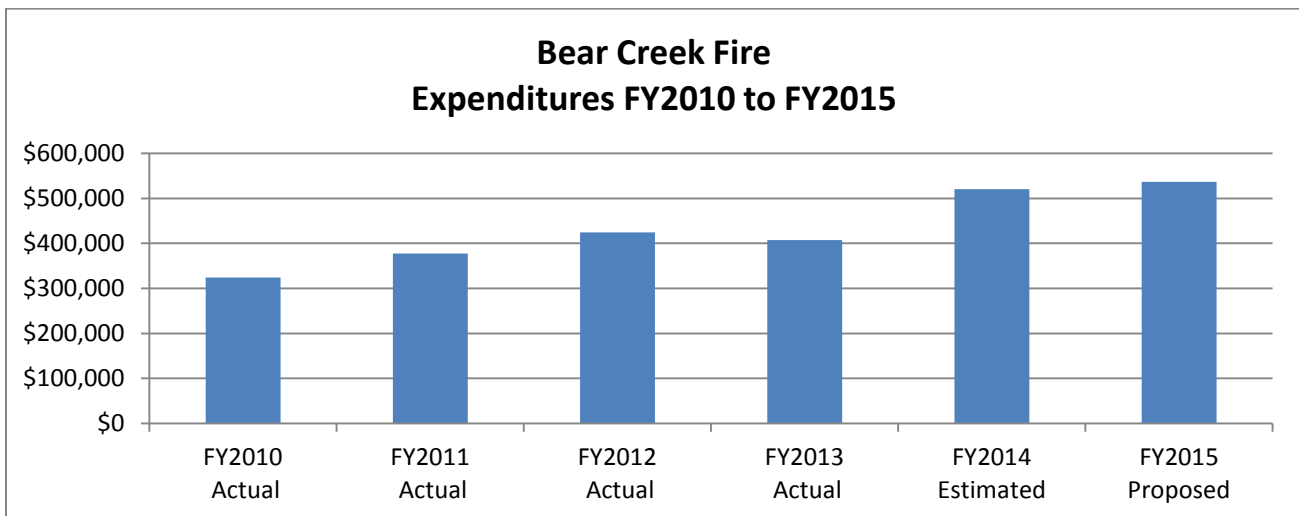
**Central Emergency Services**

The Central Emergency Services (CES) budget is decreasing by 1.83% or \$143,584, when compared to FY14 which decreased \$73,575 from the FY2013 budget. The Service Area has been deficit spending the past three years due to increases in staffing and large contributions to their capital project fund to support capital expenditures. In addition, the increase in the personal exemption in taxable assessed values impacted the Service Area in the amount of \$350,000. The Service area is rethinking how they replace fire apparatus allowing for a substantial reduction in the amount needed to fund their capital plan. The current staffing level is not sustainable in the out years, and the Service Area will have to look for ways to reduce expenditures or increase revenues. The service area budget has increased 110% since FY2005, with the opening of two new manned stations and staffing increasing from 27 FTE's to 41 FTE's during that period of time.



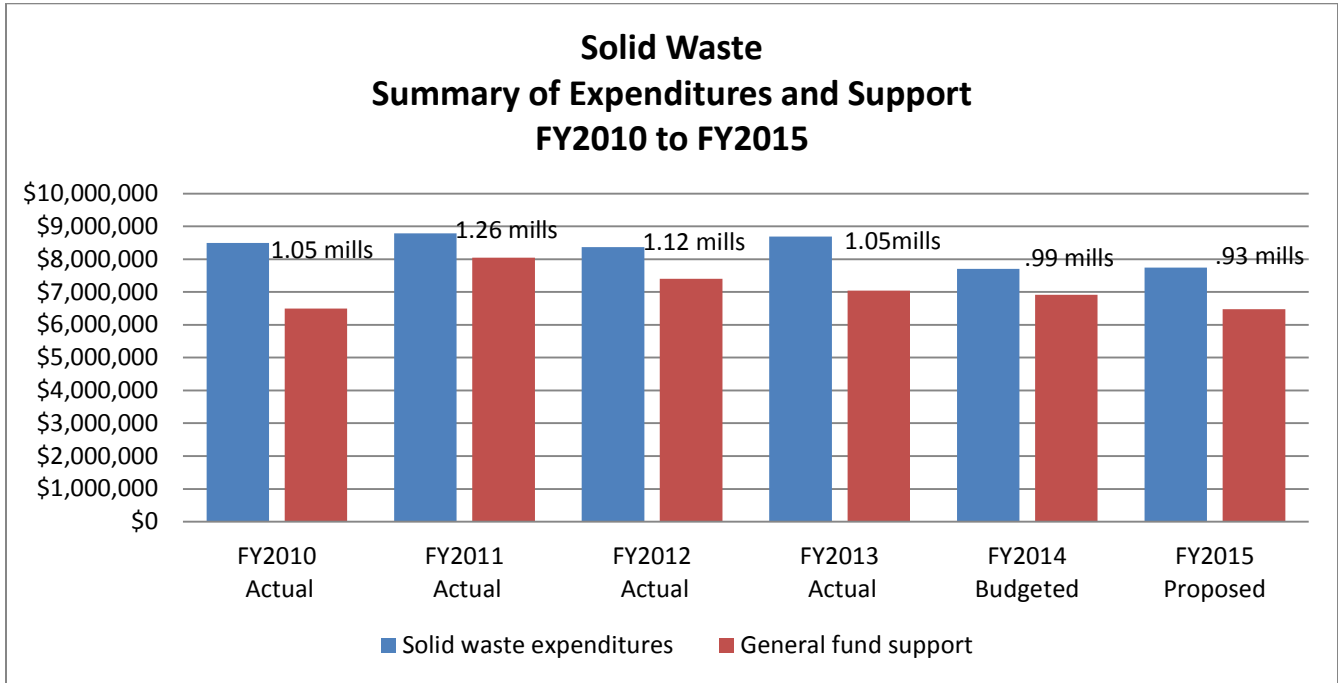
**Bear Creek Fire Service Area**

The Bear Creek Fire Service Area budget has increased \$138,437 or 31.8%, when compared to FY2013 expenditures and \$16,391 when compared to the FY2014 budget. The majority of this increase is due to General Obligation Bonds issued in March 2013 for the construction of a new station and the associated increase of operating the new station. The Service Area is also being impacted by the voter approved increase in the personal exemption in taxable assessed values resulting in a revenue loss to the Service Area of approximately \$26,000. The Service Area will be challenged in the next few years in balancing the services they provide and the revenues they receive.



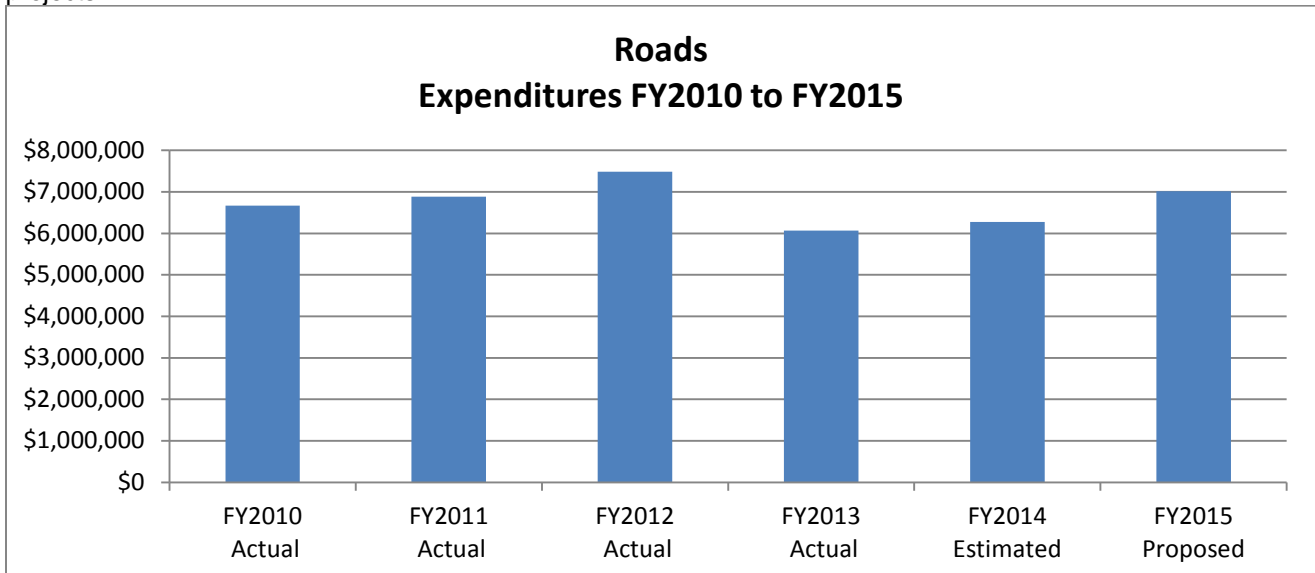
**Solid Waste**

The Solid Waste FY2015 budget is increasing \$36,745, or .48%, to \$7,741,868. The Borough’s General Fund provides funding of \$6,479,305 or approximately 84% of the revenue necessary to fund the solid waste program, an amount equal .93 mills or 8.7% of the General Fund budget. The General Fund contribution is decreasing approximately \$500,000 in FY2015 due to an expected increase in fee revenues from oil and gas related exploration. FY15 expenditures include the final payment on debt issued in 2009; this should result in additional reduction in solid waste expenditures in FY16 of approximately \$1,000,000. FY14 also saw the outsourcing for the operations of the Homer landfill which was converted to a transfer station in August of 2013. The estimated savings in outsourcing the operations of the Homer transfer station is \$250,000.



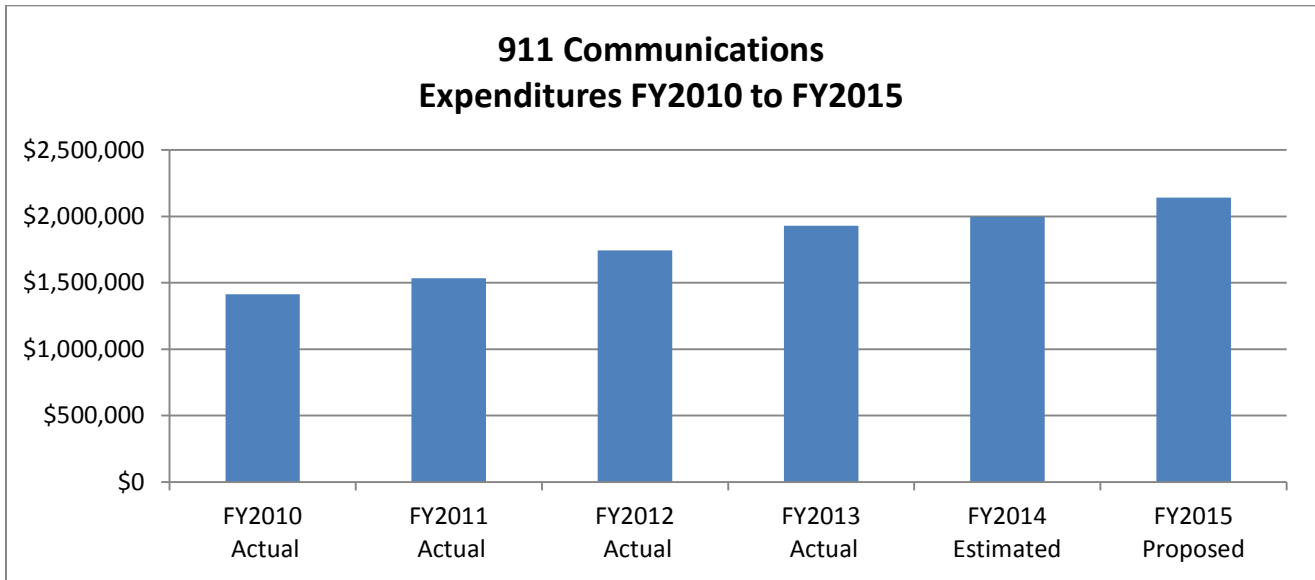
**Road Service Area**

After two years of decreased expenditures to allow their fund balance to increase to recommended levels, the Road Service Area is proposing an increase in their expenditures including a contribution to their Capital Project Fund. Due to grants that had been received from the State of Alaska, The Service Area is also proposing to start making contributions to their Capital Project Fund as they prepare for reductions in grant funding for their road improvement projects.



**911 Fund**

Expenditures in the 911 fund are projected to increase \$144,402 or 7.23% in FY2015. Due to higher call volumes, the department is adding a ½ time administrative support position to take on the administrative/clerical duties currently being handled by the 911 director.



**Capital Projects**

The FY2015 Capital Budget includes \$1,275,000 for school district major maintenance projects. Many of the Borough’s schools are more than 25 years old and are in need of increased maintenance to maintain their useful life.

Solid waste capital projects include \$195,500 to support their capital plan. Service Area capital budgets include funding for facility improvements and equipment purchases of \$1,200,000 at Nikiski Fire Service Area, \$35,000 at Bear Creek Fire Service Area, \$30,000 at Central Emergency Services, \$60,000 at Kachemak Emergency Service Area, \$125,000 at North Peninsula Recreation Service Area, and \$936,247 at South Peninsula Hospital.

**Tax Rates**

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. Per the Code, the maximum is increased for the tax equivalent of the local payments for voter approved debt, or to meet an emergency threatening the public peace, health, or safety. The maximum mill rate that could be levied for FY2015 is 8.33 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund tax rate for FY2015 remains at 4.50 mills and with the exception of Kachemak Emergency Service Area whose mill rate is increasing from 2.25 to 2.60 mills, Central Kenai Peninsula Hospital Service Area whose mill rate is decreasing from .02 to .01 mills Seward Bear Creek Flood Service Area whose mill rate is increasing from .50 to .75 mill; service area tax rates are staying at their FY2014 levels.

## Summary Data - Governmental Functions

The following schedule is a summary of the FY2015 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 FY2014 budget.

<b>Revenues:</b>	FY2014 Original Revenues	FY2015 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 58,516,637	\$ 58,889,365	\$ 372,728
Sales Tax	29,938,049	30,560,501	622,452
Intergovernmental:			
Federal	2,924,953	2,466,135	(458,818)
State	4,873,936	6,021,754	1,147,818
Other Revenue	19,841,269	23,065,762	3,224,493
Fund Balance Appropriated, net	1,314,342	2,807,100	1,492,758
	<u>\$ 117,409,186</u>	<u>\$ 123,810,617</u>	<u>\$ 6,401,431</u>

Property and sales tax revenues are up by a combined 1.1% and represents approximately 73.9% of total revenues (not including fund balance), this compares to 76.2% for FY2014 and 75.4% for FY2013. Other information is as follows:

- Property taxes are projected to increase approximately \$372,728, decreases in real property tax revenue of approximately of \$2,350,000 due to the increasing the individual property tax exemption from \$20,000 to \$50,000 were offset by increases to oil and gas assessed values.
- Sales tax revenue is expected to increase 2.1% from the prior year. Sales tax revenue continues to be impacted by the voter approved initiative that exempted non-prepared food from sales tax during the period September through May of each year. The annual impact is approximately \$3,200,000, equivalent to .45 mills.
- State revenues are up for FY2015. Reductions in revenue sharing are being offset by increases in debt reimbursement for school bonds that were sold in December 2013.
- Federal revenues are down due to the reduction in Forestry receipts. FY2014 was the last year for funding of this program.
- The use of fund balance as a revenue source increased as a number of the Service Areas are having to use fund balance to support expenditure due to a decreases in real property tax revenues due to the increase in the individual property tax exemption from \$20,000 to \$50,000.

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 FY2015. Please note that the FY2014 amounts are based on the original assembly approved budget and do not include encumbrances and certain contingency balances carried forward from the prior year, or supplemental appropriations.

<b>Expenditures:</b>	FY2014 Original Appropriation	FY2015 Proposed	Increase (Decrease)
General Government	18,094,386	18,584,606	\$ 490,220
Solid Waste	7,705,123	7,787,368	82,245
Public Safety	16,821,177	18,224,301	1,403,124
Recreation	1,791,041	1,854,202	63,161
Education	48,703,754	50,441,655	1,737,901
Road Maintenance	6,305,431	6,428,902	123,471
Hospitals	7,515,107	9,858,539	2,343,432
Internal Service	10,473,167	10,631,044	157,877
	<u>\$ 117,409,186</u>	<u>\$ 123,810,617</u>	<u>\$ 6,401,431</u>

Total FY2015 appropriations are up 5.4% from the FY2014 original budget. For comparative purposes, the FY2014 budget was up .6% when compared to the original FY2013 budget. The primary drivers of this change include:

- Education expenditures increased \$1,737,901 in FY2015 as compared to FY2014. Major changes include the following: increased debt service of \$1,625,000 on general obligation bonds issued in December 2013 and decreased funding for school capital projects of \$425,000, increased operational funding of \$537,901.
- Hospital expenditures are up \$2,342,432. Major changes include the following; increase debt service for Central Peninsula Hospital of \$2,960,000 on revenue bonds issued in February 2014 and decreased capital funding for South Peninsula Hospital in the amount of \$543,753.
- Public Safety expenditures increased \$1,403,124. Major changes included \$900,000 in increased capital project expenditures of at Nikiski Fire Service Area; other changes included increases in staffing at Anchor Point, Nikiski Fire and the 911 Communication.

## **The Future**

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

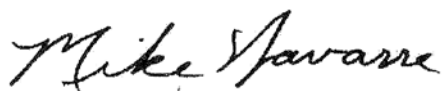
- Delivery of Borough services at a standard of excellence.
- The highest level of local educational funding borough residents can reasonably afford and sustain.
- A high quality capital and operational maintenance program that ensures the continued use and economic value of borough assets.
- Support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

## **Acknowledgement**

Credit is given to those who have participated in the preparation of the FY2015 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), Borough Controller Brandi Harbaugh, and Finance Department Administrative Assistant Barbara Nelson. All have put in long hours preparing this document.

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

Respectfully submitted,



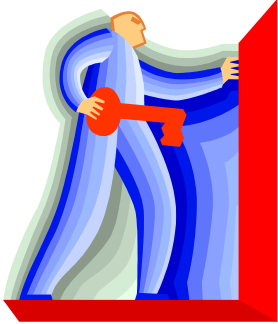
Mike Navarre  
Borough Mayor



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# **Kenai Peninsula Borough FY2015 Budget**

## **User Guide**



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

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

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

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

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

### ***Structure***

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

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

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

Currently, the Borough has the following powers: (see page 22 for more detail)

- Areawide powers: assessment and collection of property taxes and sales tax collection for the Borough and cities within the Borough, planning, solid waste disposal, education, post secondary education, 911 emergency communications, emergency management and general administrative services.

- Non-areawide services provided by the Borough include fire protection, hospital services, emergency medical and ambulance services, recreation, senior citizen funding, road maintenance, economic development, tourism promotion, and special assessment authority for utility extensions and road improvement districts.
- The Borough also has non-areawide powers of port and harbor that are authorized but not exercised.

### ***School District***

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

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the full and true assessed value of property. The State has also established a maximum contribution, which is equal to the minimum contribution plus 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY15, the Borough's proposed contribution is \$44,000,000; the cap amount is \$46,065,510. The Borough's sales tax revenue is estimated to fund \$30,560,501 of that amount; the balance or \$13,439,499 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 FY15 is \$49,405,361, an amount equal to 66.0% 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 2014-19, a copy of which is included on pages 30 - 33, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

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

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

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

## ***Mill Levy***

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY15 is 8.34 mills. The mill rate proposed for FY15 is 4.50 mills.

## ***Amending the Budget***

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

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

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

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

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

## Powers of the Kenai Peninsula Borough

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

Power	Date of Acquisition	Statutory Reference	Method of Acquisition	Department(s)
<b><u>Mandatory Areawide Powers</u></b>				
Public Schools	01/01/64	AS 29.35.160	Mandated	Education
Assessment & Collection of Taxes	01/01/64	AS Ch. 29.45	Mandated	Assessing/Finance
Planning, Platting, Land Use	01/01/64	AS Ch. 29.40	Mandated	Planning
<b><u>Acquired Areawide Powers</u></b>				
Solid Waste	05/21/74	AS 29.35.050	Ordinance	Solid Waste
Postsecondary Funding	10/02/90	KPB 5.24.010	Election	Non-departmental
Senior Citizen Funding	10/01/85	KPB 5.22.010	Election	Non-departmental
E911 Call taking	06/30/85	AS 29.35.130 KPB Ord. 84-75	Ordinance	Emergency Services
Transportation	09/26/00	AS 29.35.210(b)(1) KPB 13.10	Ordinance	Non-departmental
<b><u>Acquired Service Area Powers</u></b>				
Emergency Services	Various	AS 29.35.450	Election	Emergency Services
Road Maintenance, Improvement & Construction	10/06/1981, 10/08/1985 & 10/10/2000	AS.29.35.490 KPB 16.41	Election	Roads
Special Assessment Districts for Road Improvements	06/03/1997	AS 29.46.010 KPB 14.31	Ordinance	Assessing/Roads
Hospital	04/08/69	AS 29.35.450 KPB 16.08 & 16.24	Election	Hospital Service Areas
Recreation	07/30/74 & 10/11/11	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	10/14/03	AS 29.35.450 KPB 16.50	Election	Emergency Services
<b><u>Acquired Non-Areawide Powers</u></b>				
Tourism Promotion	05/15/90	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
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 Environmental Protection Program Fund, the Local Emergency Planning Committee Fund, the Disaster Relief Fund and the Miscellaneous Grants Fund as they are budgeted on a project length basis and funding is usually dependent on outside agencies.

## Financial Policies

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

### Overall Goals

The overall financial goals underlying these policies are:

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

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

### 1. Operating Budget Policies

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

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



## **2. Debt Policies**

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

## **3. Revenue Policies**

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

## **4. Investment Policies**

- The Borough will maintain an investment policy based on the Government Finance Officers Association (GFOA) model investment policy.
- The Borough will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.

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

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

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

## **6. Capital Budget Policies**

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

## **7. Fund Balance Policy**

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

## FY2015 Budget Calendar

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

### December 2013

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

May 2014						
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 2013						
S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### January 2014

- 04 Get preliminary assessed value estimates from Assessor.
- 06-07 Begin scheduling budget review meetings with Mayor & administrators.
- 08 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.
- 08 Internal budget development process begins.
- 08-09 Send budget calendars to all Departments and Service Areas (budget kickoff meeting, Mayor's budget review meetings, due dates, Assembly meeting), budget preparation instructions, preliminary personnel budgets, timetables, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
- 07-27 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.
- 09-20 Provide preliminary Personnel/Benefits and insurance costs to departments and Service Areas.
- 28 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 2014						
S	M	T	W	T	F	S
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29	30					

January 2014						
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26	27	28	29	30	31	

### February 2014

- 01-28 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
- 01-28 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.
- 25-28 Begin department budget review meetings with Mayor & administrators.

July 2014						
S	M	T	W	T	F	S
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26	27	28	29	30	31	

February 2014						
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23	24	25	26	27	28	

### March 2014

- 01 Real Property assessment notices mailed.
- 01-18 Department budget review meetings with Mayor and administrators.
- 05 Service Area Board approved budget requests submitted to Finance.
- 06-18 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.
- 26 Obtain current projected revenue information from outside sources.
- 19-21 Service Area Budget review meetings with Mayor and administrators.

August 2014						
S	M	T	W	T	F	S
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24	25	26	27	28	29	30
31						

### April 2014

- 01-27 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
- 10 Conduct system input training for administrative assistants.
- 14-18 Budget input in financial system by departments/service areas.
- 17-25 Review draft of preliminary budget document.
- 24 FY2015 Appropriating Ordinance to assembly packet.
- 25 Preliminary budget completed and to the printer.
- 30 Resolution setting school local effort amount to Assembly packet
- 30 Mayor's proposed budget documents presented to the Assembly.

September 2014						
S	M	T	W	T	F	S
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26	27	28	29	30		

March 2014						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### May 2014

- 06-10 Complete input of budget into budgeting system.
- 06 Introduce appropriating ordinance.
- 19 Resolution setting the mill levy to the Assembly packet.

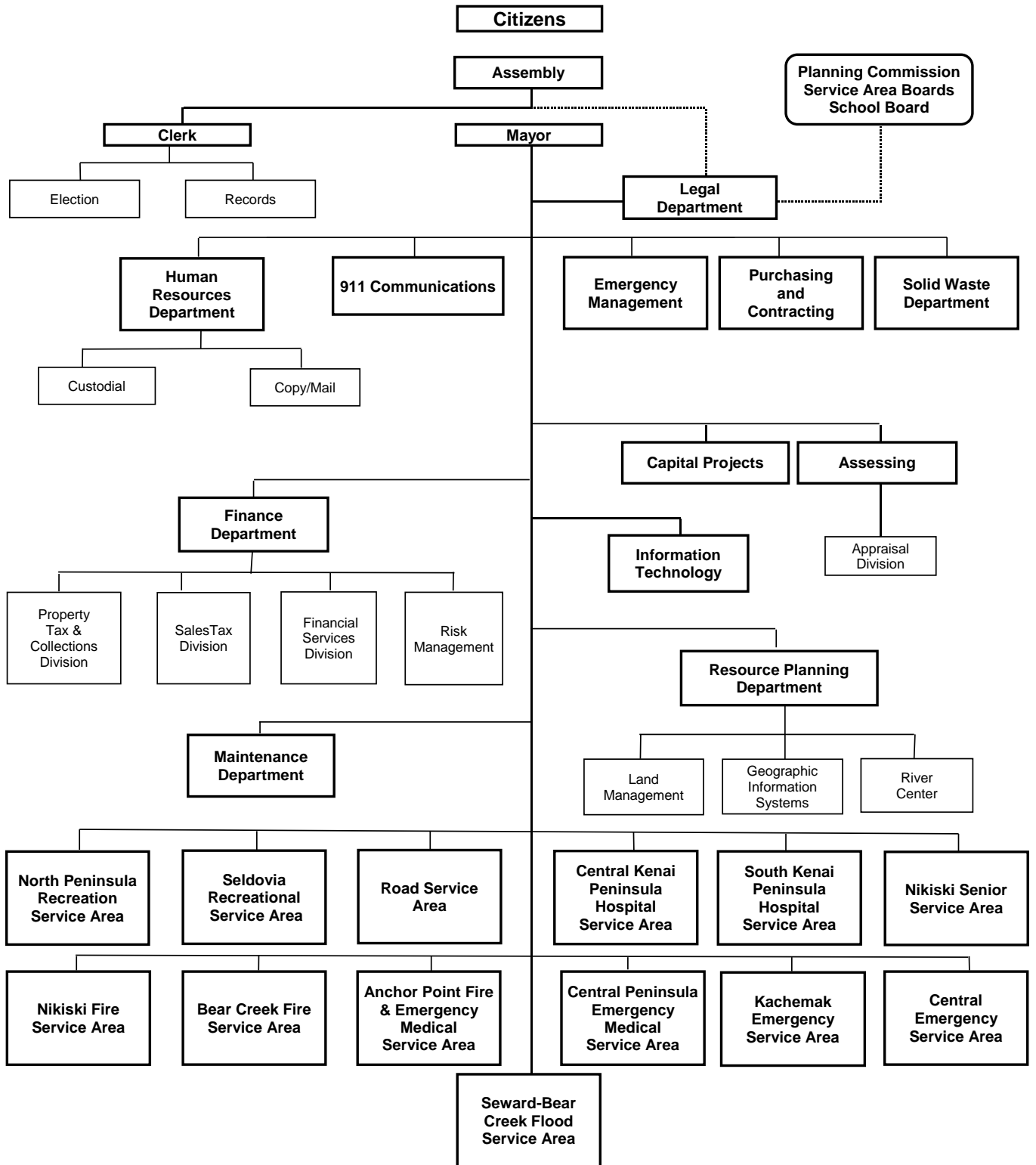
April 2014						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

### June 2014

- 01 Assessor certifies final assessment roll
- 03 Public hearing and final adoption of budgets and setting of mill rates.
- 04-24 Update budget document to reflect final adopted budget.
- 17 Roll FY2015 budget into financial system
- 26 Finalize budget document for publication.
- 29 Distribute published budget document.

October 2014						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

# Kenai Peninsula Borough Organizational Chart



## Kenai Peninsula Borough Staff

**Mike Navarre**  
**Mayor**

Paul Ostrander  
Chief of Staff

Michele Aranguiz  
Special Assistant to Mayor

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Johni Blankenship  
Borough Clerk

### Borough Departments

Colette Thompson  
Borough Attorney

Stormy Brown  
General Services Director

Craig C. Chapman  
Finance Director

Tom Anderson  
Assessing Director

Mark Fowler  
Purchasing and  
Contracting Officer

Max Best  
Planning Director

Ben Hanson  
Information Technology  
Director

Jack Maryott  
Solid Waste Director

Scott Griebel  
Maintenance Director

Kevin Lyon  
Capital Projects Director

Scott Walden  
Emergency Management  
Director

Tammy Goggia  
911 Operations Manager

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### Borough Service Areas

James Baisden  
Fire Chief  
Nikiski Fire  
Service Area

Earl Kloster  
Board Chair  
Bear Creek Fire  
Service Area

Jim Dycus  
Fire Chief  
Anchor Point Fire &  
Emergency Medical  
Service Area

Chris Mokracek  
Fire Chief  
Central Emergency  
Service Area

Robert Ciccarella  
Fire Chief  
Kachemak Emergency  
Service Area

Vivian Rojas  
Board Chair  
Seldovia Recreational  
Service Area

Rachel Parra  
Recreation Director  
North Peninsula Recreation  
Service Area

Jim Chambers  
Board Chair  
Central Emergency  
Medical Service Area

Pat Malone  
Roads Director  
Road Service  
Area

Bill Williamson  
Board Chair  
Seward Bear Creek  
Flood Service Area

Tim Navarre  
Board Chair  
Central Kenai  
Peninsula Hospital  
Service Area

Judith Lund  
Board Chair  
South Kenai  
Peninsula Hospital  
Service Area

Leigh Hagstrom-  
Sanger  
Board Chair  
Nikiski Senior  
Service Area

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Introduced by:	Mayor
Date:	05/06/14
Hearing:	06/03/14
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2014-19**

**AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2015**

**WHEREAS,** Alaska Statute 29.35.100 and KPB 5.04.020 require that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

**WHEREAS,** the Assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, 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 \$74,875,236 is appropriated in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015 as follows:

General Government Operations	\$ 17,713,365
Transfer to School District for Operations and In-kind Services	44,000,000
Transfer to School Debt Service	4,155,361
Transfer to Special Revenue Funds:	
Solid Waste	6,479,305
Post-Secondary Education	697,159
Land Trust Fund	29,345
911 Communications Fund	247,720
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,250,000
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	\$ 34,330,654
B. Maintenance	7,550,268
C. School District Utilities	85,600
D. School District Insurance	1,860,222
E. School District Audit	60,400

F. Custodial Services	<u>112,856</u>
Total Local Contribution per AS 14.17.410	\$ <u>44,400,000</u>

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

**SECTION 4.** That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

Nikiski Fire Service Area	\$5,129,113
Bear Creek Fire Service Area	536,839
Anchor Point Fire and Emergency Medical Service Area	734,147
Central Emergency Service Area	7,703,062
Central Peninsula Emergency Medical Service Area	6,580
Kachemak Emergency Service Area	977,220
Seward Bear Creek Flood Service Area	261,242
911 Communications	2,141,578
Kenai Peninsula Borough Road Service Area	7,016,902
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	1,774,767
Seldovia Recreational Service Area	54,435
Post-Secondary Education	697,159
Land Trust	989,471
Nikiski Senior Service Area	318,942
Solid Waste	7,741,868
Central Kenai Peninsula Hospital	6,735,550
South Kenai Peninsula Hospital	3,636,742

**SECTION 5.** That \$4,469,496 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SECTION 6.** That \$1,055,600 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SECTION 7.** That \$190,728 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SECTION 8.** That \$94,020 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SECTION 9.** That \$6,481,993 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SECTION 10.** That \$1,966,397 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SECTION 11.** That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

School Revenue	\$1,275,000
Solid Waste	195,500
General Government	305,000
Service Areas:	
Nikiski Fire	1,200,000
Central Emergency Services	30,000
Kachemak Emergency	60,000
North Peninsula Recreation	125,000
South Kenai Peninsula Hospital	936,247

**SECTION 12.** Those appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

Insurance and Litigation	\$3,589,444
Health Insurance Reserve	6,291,600
Equipment Replacement	750,000

**SECTION 13.** That the FY2015 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 6, 2014, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

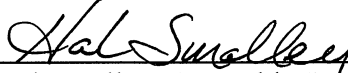
**SECTION 14.** That funds reserved for outstanding encumbrances as of June 30, 2014 are reappropriated for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**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, 2014.

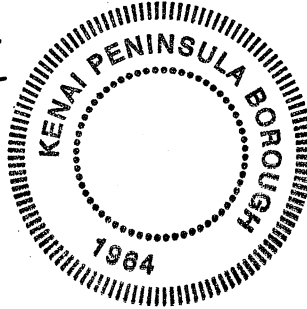


**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 3RD DAY OF JUNE, 2014.**

  
\_\_\_\_\_  
Hal Smalley, Assembly President

ATTEST:

  
\_\_\_\_\_  
John Blankenship, MMC, Borough Clerk



Yes: Bagley, Haggerty, Johnson, McClure, Ogle, Pierce, Smith, Wolf, Smalley  
No: None  
Absent: None



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Kenai Peninsula Borough  
Alaska**

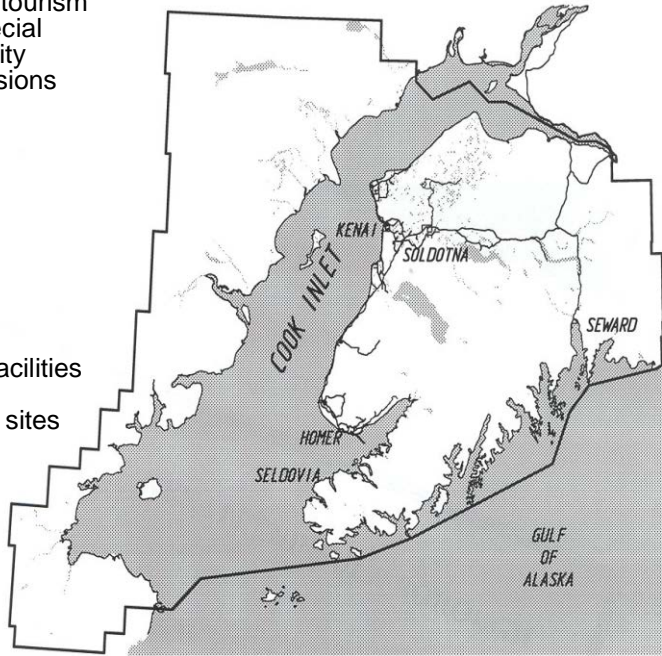
For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

# Kenai Peninsula Borough

<b>Date of Incorporation</b>	January 1, 1964
<b>Authority for Incorporation</b>	State of Alaska Borough Act of 1961
<b>Form of Government</b>	Second class borough, elected mayor and 9-member assembly
<b>Areawide Powers</b>	Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services
<b>Service Area Powers</b>	Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction
<b>Non-Areawide Powers</b>	Ports and harbors, tourism promotion, and special assessment authority for utility line extensions
<b>Area</b>	25,600 square miles
<b>Population</b>	56,862
<b>Emergency Services</b>	15 fire stations 2 hospitals
<b>Solid Waste Disposal</b>	8 landfills 2 recycling baling facilities 5 transfer facilities 8 drop box transfer sites
<b>Roads</b>	641 miles maintained
<b>Education</b>	44 schools in operation



Overview

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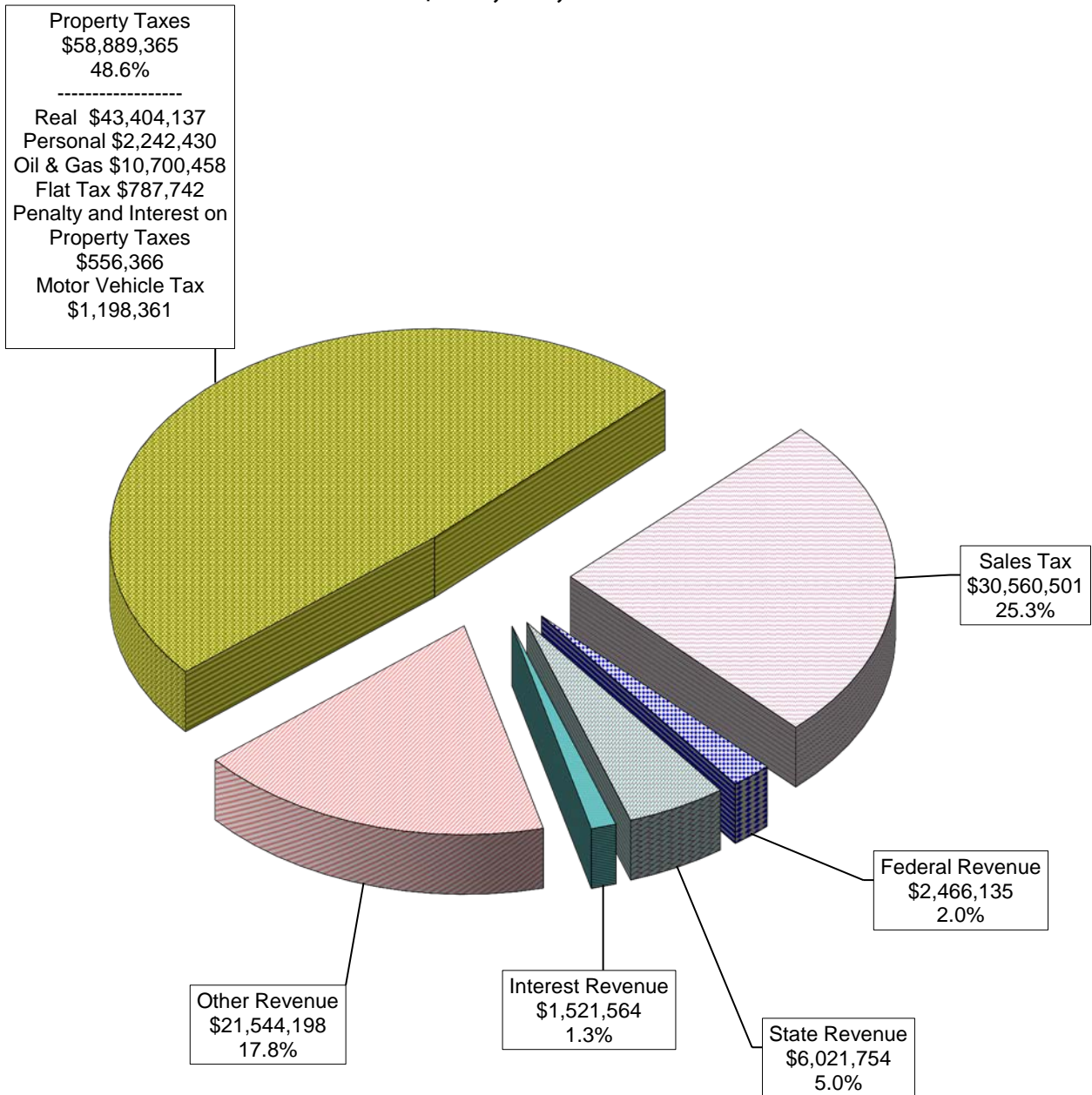
**Combined Revenues and Appropriations  
All Fund Types  
Fiscal Year 2015**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2014 Original Total All Fund Types	FY2013 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 24,742,940	\$ 18,661,197	\$ -	\$ -	\$ -	\$ 43,404,137	\$ 44,928,329	\$ 44,470,758
Personal	1,271,077	971,353	-	-	-	2,242,430	1,888,592	1,930,538
Oil & Gas (AS 43.56)	5,139,711	5,560,747	-	-	-	10,700,458	9,278,942	7,800,432
Penalty & Interest	493,384	62,853	-	-	-	556,237	552,471	586,035
Flat Tax	560,000	227,742	-	-	-	787,742	707,742	768,055
Motor Vehicle Tax	712,000	486,361	-	-	-	1,198,361	1,160,561	1,200,116
Total Property Taxes	32,919,112	25,970,253	-	-	-	58,889,365	58,516,637	56,755,934
Sales Tax	30,560,501	-	-	-	-	30,560,501	29,938,049	29,664,629
Federal Revenue	2,152,000	-	314,135	-	-	2,466,135	2,924,953	5,032,537
State Revenue	6,021,754	-	-	-	-	6,021,754	4,873,936	32,571,933
Interest Revenue	950,000	359,704	-	96,446	115,414	1,521,564	2,014,407	671,898
Other Revenue	250,000	11,192,891	-	-	10,101,307	21,544,198	17,826,862	20,499,204
Total Revenues	72,853,367	37,522,848	314,135	96,446	10,216,721	121,003,517	116,094,844	145,196,135
Other Financing Sources/Transfers	-	51,939,162	13,944,099	4,665,000	-	70,548,261	65,474,472	68,305,856
Total Revenue and Other Financing Sources	72,853,367	89,462,010	14,258,234	4,761,446	10,216,721	191,551,778	181,569,316	213,501,991
Appropriations:								
Expenditures/Expenses								
Personnel	14,269,420	22,289,332	-	-	547,844	37,106,596	35,878,052	35,616,943
Supplies	265,431	2,445,670	-	-	16,850	2,727,951	2,653,371	2,472,531
Services	4,331,399	17,598,801	-	-	10,065,100	31,995,300	31,329,960	30,516,963
Debt Service	-	-	14,258,234	-	-	14,258,234	9,769,496	10,597,315
Capital Outlay	146,267	638,768	-	2,593,747	1,250	3,380,032	3,685,563	33,066,017
Payment to School District	-	34,330,654	-	-	-	34,330,654	34,170,106	33,806,586
Interdepartmental Charges	(1,299,152)	(221,998)	-	1,533,000	-	11,850	(77,362)	(1,812,612)
Total Expenditures/Expenses	17,713,365	77,081,227	14,258,234	4,126,747	10,631,044	123,810,617	117,409,186	144,263,743
Other Financing Uses/Transfers	57,161,871	13,386,390	-	-	-	70,548,261	65,474,472	65,200,518
Total Appropriations and Other Financing Uses	74,875,236	90,467,617	14,258,234	4,126,747	10,631,044	194,358,878	182,883,658	209,464,261
Net Results From Operations	(2,021,869)	(1,005,607)	-	634,699	(414,323)	(2,807,100)	(1,314,342)	4,037,730
Projected Lapse	769,968	1,401,645	-	-	-	2,171,613	1,645,960	-
Change in Fund Balance/ Retained Earnings	(1,251,901)	396,038	-	634,699	(414,323)	(635,487)	331,618	4,037,730
Beginning Fund Balance/ Retained Earnings	23,322,298	24,217,847	-	2,904,252	10,312,306	60,756,703	65,358,286	75,937,697
Ending Fund Balance/ Retained Earnings	\$ 22,070,397	\$ 24,613,885	\$ -	\$ 3,538,951	\$ 9,897,983	\$ 60,121,216	\$ 65,689,904	\$ 79,975,427
Reserved Fund Balance/Equity Retained Earnings	-	-	-	-	-	-	-	-
Unreserved Fund Balance/ Retained Earnings	22,070,397	24,613,885	-	3,538,951	9,897,983	60,121,216	65,689,904	79,975,427
Total Fund Balance/ Retained Earnings	\$ 22,070,397	\$ 24,613,885	\$ -	\$ 3,538,951	\$ 9,897,983	\$ 60,121,216	\$ 65,689,904	\$ 79,975,427

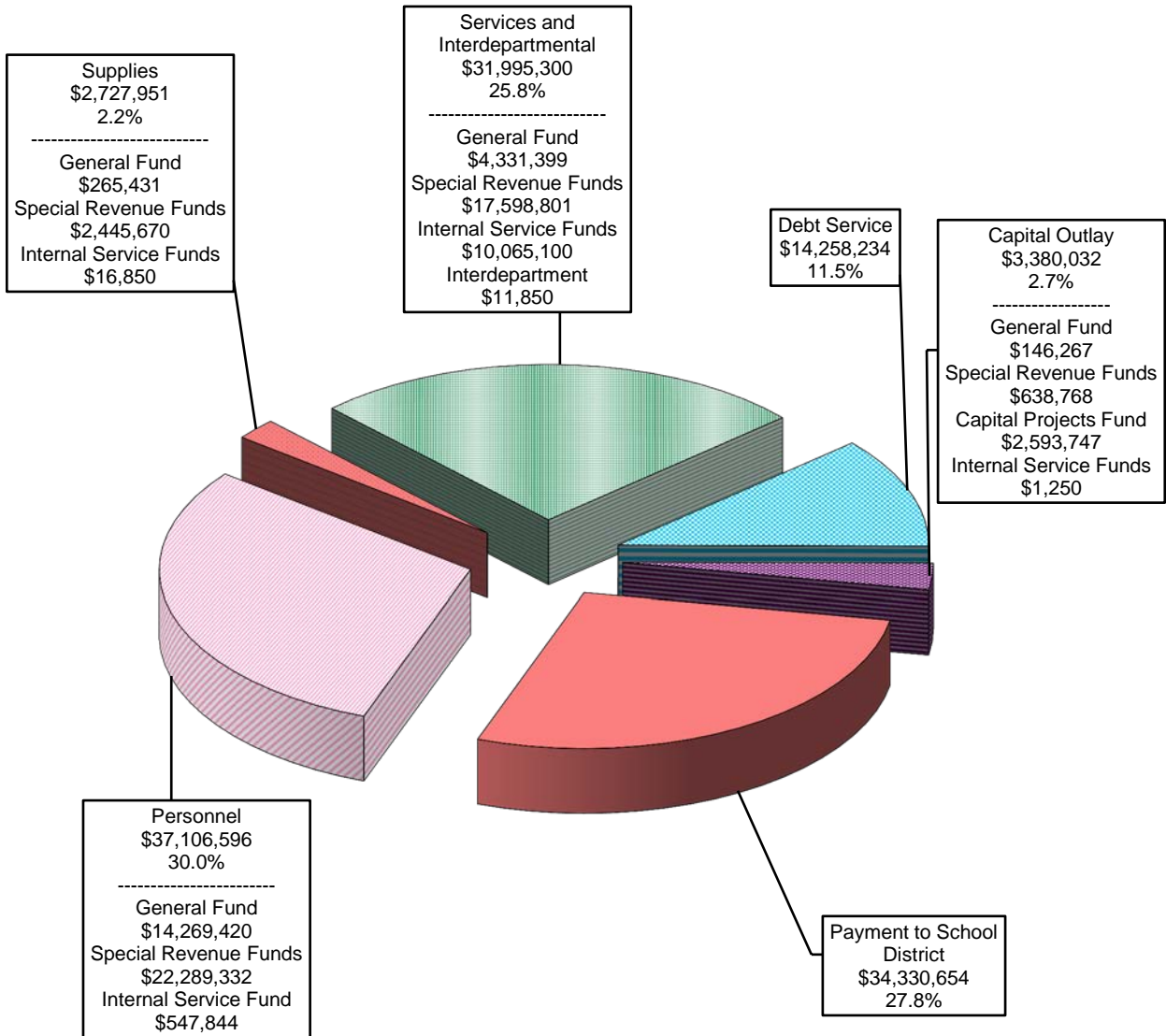
**FY2015 Mayor Proposed Budget**  
**Summary of Major Funds and Non-Major Funds in the Aggregate For The**  
**Prior Year, Current Year and Adoped Budget**

	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2013 Actual	FY2014 Forecast Budget	FY2015 Mayor Proposed	FY2013 Actual	FY2014 Forecast Budget	FY2015 Mayor Proposed
Revenues:						
Property Taxes:						
Real	\$ 25,394,573	\$ 25,663,680	\$ 24,742,940	\$ 19,076,185	\$ 19,281,947	\$ 18,661,197
Personal	1,117,844	1,012,813	1,271,077	812,694	815,702	971,353
Oil & Gas (AS 43.56)	3,657,107	4,453,947	5,139,711	4,143,325	4,824,995	5,560,747
Penalty and Interest	512,563	494,843	493,384	73,472	57,686	62,853
Flat Tax	532,117	564,598	560,000	235,938	252,877	227,742
Motor Vehicle Tax	708,691	700,000	712,000	491,425	460,561	486,361
Total Property Taxes	<u>31,922,895</u>	<u>32,889,881</u>	<u>32,919,112</u>	<u>24,833,039</u>	<u>25,693,768</u>	<u>25,970,253</u>
Sales Tax	29,664,629	30,257,922	30,560,501	-	-	-
Federal Revenue	3,323,065	3,392,396	2,152,000	1,709,472	101,058	314,135
State Revenue	6,878,991	4,856,056	6,021,754	25,692,942	4,856,056	-
Interest Revenue	496,126	1,250,000	950,000	175,772	725,834	571,564
Other Revenue	319,758	250,000	250,000	20,179,446	26,546,363	21,294,198
Total Revenues	<u>72,605,464</u>	<u>72,896,255</u>	<u>72,853,367</u>	<u>72,590,671</u>	<u>57,923,079</u>	<u>48,150,150</u>
Other Financing Sources:						
Transfers From Other Funds:	41,387	-	-	68,264,469	65,382,544	70,548,261
Total Other Financing Sources	<u>41,387</u>	<u>-</u>	<u>-</u>	<u>68,264,469</u>	<u>65,382,544</u>	<u>70,548,261</u>
Total Revenues and Other Financing Sources	<u><u>72,646,851</u></u>	<u><u>72,896,255</u></u>	<u><u>72,853,367</u></u>	<u><u>140,855,140</u></u>	<u><u>123,305,623</u></u>	<u><u>118,698,411</u></u>
Expenditures:						
Personnel	13,212,748	13,763,872	14,269,420	22,404,195	21,734,951	22,837,176
Supplies	253,522	384,541	265,431	2,219,009	2,447,648	2,462,520
Services	3,889,712	4,948,054	4,331,399	71,031,152	71,143,831	76,252,789
Capital Outlay	135,231	127,878	146,267	32,930,786	44,266,948	3,233,765
Interdepartmental Charges	(1,468,570)	(1,139,641)	(1,299,152)	(344,042)	(254,776)	1,311,002
Total Expenditures	<u>16,022,643</u>	<u>18,084,704</u>	<u>17,713,365</u>	<u>128,241,100</u>	<u>139,338,602</u>	<u>106,097,252</u>
Other Financing Uses:						
Operating Transfers Out	54,779,806	55,904,473	57,161,871	10,420,712	7,146,243	13,386,390
Total Other Financing Uses	<u>54,779,806</u>	<u>55,904,473</u>	<u>57,161,871</u>	<u>10,420,712</u>	<u>7,146,243</u>	<u>13,386,390</u>
Total Expenditures and Operating Transfers	<u><u>70,802,449</u></u>	<u><u>73,989,177</u></u>	<u><u>74,875,236</u></u>	<u><u>138,661,812</u></u>	<u><u>146,484,845</u></u>	<u><u>119,483,642</u></u>
Net Results From Operations	1,844,402	(1,092,922)	(2,021,869)	2,193,328	(23,179,222)	(785,231)
Projected Lapse	-	1,104,235	769,968	-	1,380,319	1,401,645
Change in Fund Balance	1,844,402	11,313	(1,251,901)	2,193,328	(21,798,903)	616,414
Beginning Fund Balance	<u>21,466,583</u>	<u>23,310,985</u>	<u>23,322,298</u>	<u>54,471,114</u>	<u>56,664,442</u>	<u>64,882,686</u>
Ending Fund Balance	<u><u>\$ 23,310,985</u></u>	<u><u>\$ 23,322,298</u></u>	<u><u>\$ 22,070,397</u></u>	<u><u>\$ 56,664,442</u></u>	<u><u>\$ 64,882,686</u></u>	<u><u>\$ 65,499,100</u></u>

## Total Projected Government Revenues Sources - FY2015 \$121,003,517



## Total Government Estimated Expenditures FY2015 - By Object \$123,810,617



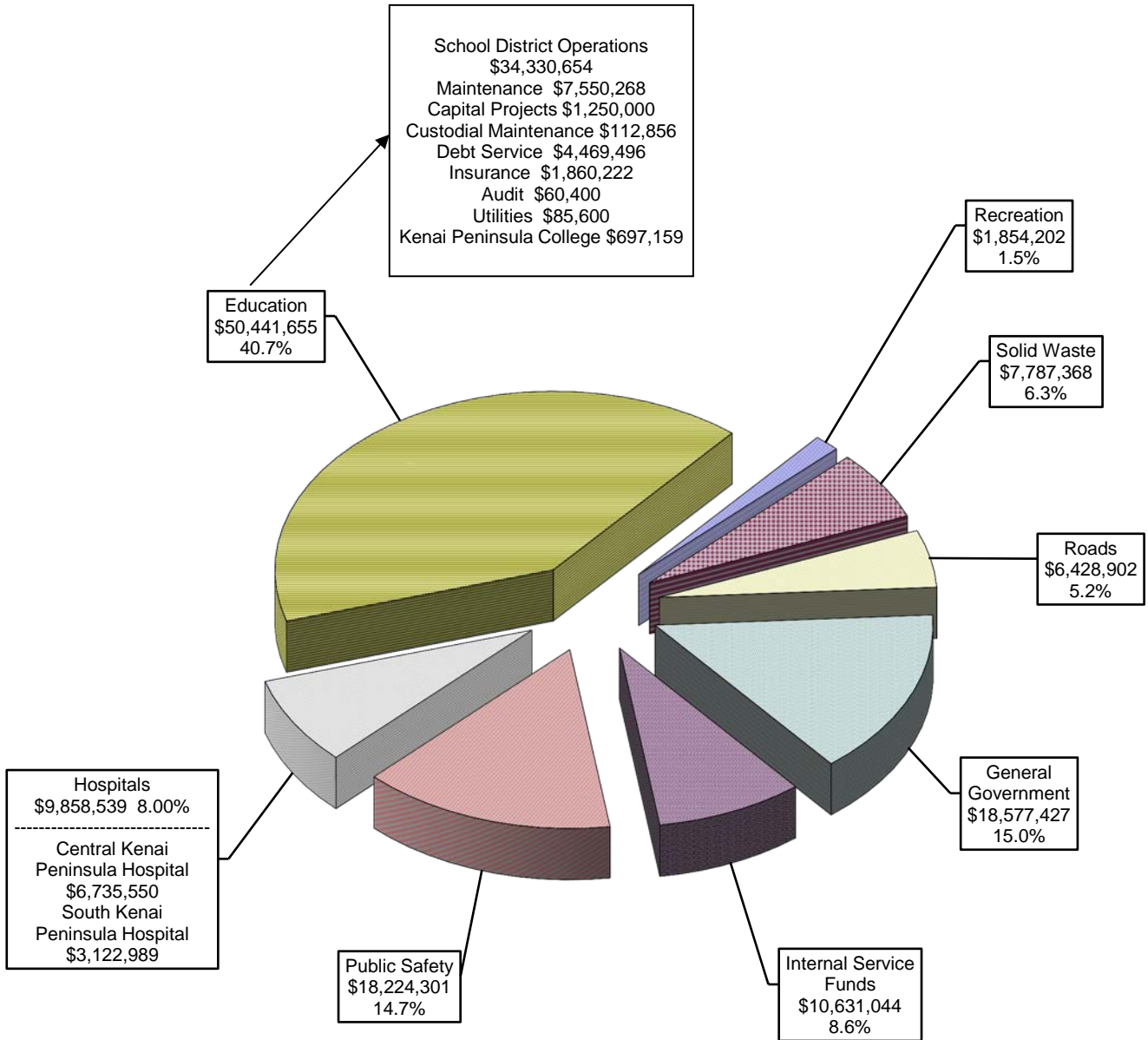
Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,299,152)
Special Revenue Funds:	(\$ 221,998)
Capital Project Funds:	<u>\$1,533,000</u>
Other Funds*	\$ 11,850

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



**Total Government Estimated Expenditures  
FY2014 - By Function  
\$123,810,617**



## Major Revenue Sources

### OVERVIEW

Revenue projections are based on 3 methods of determination. Those methods are 1) Advice/information received from an expert or department head; 2) Analysis of trends and economic forecasts; 3) Estimates from the State of Alaska and the Federal Department of Interior.

### PROPERTY TAXES

**Real, Personal and Oil Property Taxes:** The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The preliminary total taxable assessed value for the Borough for FY2015 is \$6,962,768,000.

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 FY2015 (not including governmental property that has been exempted), these exemptions represent approximately \$8.6 million in property tax not collected in the General Fund, borough wide the estimated amount is \$17.3 million. In addition, the Borough has granted optional exemptions. In FY2015, these optional exemptions represent approximately \$3.9 million in property tax not collected for the General Fund; borough wide the estimated amount is \$7.8 million. See page 45 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 reduction in sales tax revenue for 2013 due to this initiative was approximately \$3,150,000.

The Borough also collects sales tax on behalf of the cities within the Borough, which have various rates from 3% - 4.5%, and remits the tax that has been collected to them monthly.

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

### 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 FY2015 is \$2,539,512.

**Civil Defense:** A.S. Title 26.20.030 authorizes reciprocal aid agreements between the State of Alaska and other governments. In cooperation with the Federal government, the State and the Borough have established procedures to provide protection should a disaster occur. Reimbursement up to \$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 been included in the FY2015 budget in the amount of \$0.

## STATE REVENUES

**School Debt Reimbursement:** A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2015 the Borough's entitlement for debt reimbursement is projected to be \$2,901,754.

**State Revenue Sharing:** The FY2015 budget includes funding of \$2,150,000 for this program.

**Fisheries Taxes:** A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2015 is \$750,000.

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

## OTHER REVENUES

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

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

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

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

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

## OTHER FINANCING SOURCES

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

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

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

	<b>Real</b>	<b>Personal</b>	<b>Oil</b>	<b>Total Taxable Valuation</b>	<b>Tax Rate (Mills)</b>	<b>Tax Revenues Penalties, Interest</b>
Borough	\$ 5,498,431	\$ 288,226	\$ 1,142,158	\$ 6,928,815	4.50	\$ 32,207,112
Nikiski Fire	627,014	43,425	766,776	1,437,215	2.90	4,184,716
Bear Creek Fire	135,556	829	5,901	142,286	3.25	464,991
Anchor Point Fire & Emergency Medical	205,131	26,441	45,834	277,406	2.25	629,519
Central Emergency Services	2,234,146	99,027	166,307	2,499,480	2.65	6,690,102
Central Peninsula Emergency Medical	4,275	1,180	-	5,455	1.00	6,580
Kachemak Emergency	335,531	5,824	279	341,634	2.60	893,121
Seward Bear Creek Flood	358,710	18,256	5,901	382,867	0.75	303,622
Road Service Area	3,498,964	179,813	1,065,077	4,743,854	1.40	6,694,451
North Peninsula Recreation	627,014	44,172	840,230	1,511,416	1.00	1,519,985
Seldovia Recreational	65,188	1,090	-	66,278	0.75	52,728
Nikiski Senior	565,289	37,647	752,729	1,355,665	0.20	271,405
Central Peninsula Hospital	3,513,088	173,636	1,000,576	4,687,300	0.01	48,001
South Peninsula Hospital	1,370,406	89,164	120,451	1,580,021	2.30	3,724,671

**Property Tax Exemptions - Fiscal Year 2015 (Applicable to 2014 Tax Year)**  
**General Fund Only - 4.50 Mills**

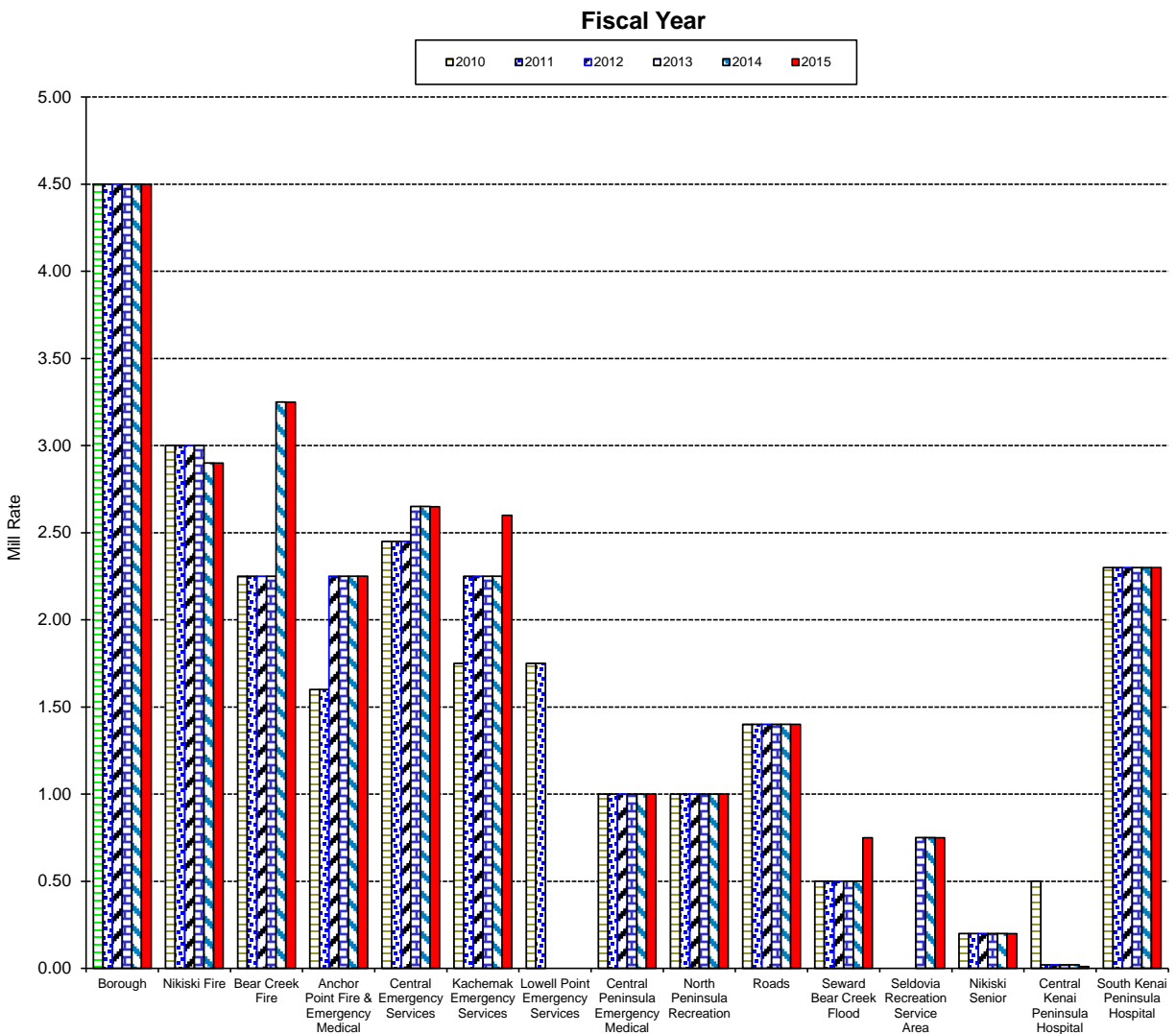
	<b>Exempt Assessed Value (\$1,000)</b>	<b>Count</b>	<b>Exempted Tax Revenue</b>
<b>MANDATORY EXEMPTIONS</b>			
\$150,000 Senior Citizen	\$ 513,546	3,899	\$ 2,310,957
ANCSA Native	831,297	1,822	3,740,837
Cemetery	1,504	9	6,768
Charitable	36,156	150	162,702
Disabled Veteran	35,821	272	161,195
Electric Cooperative	19,223	113	86,504
Fire Suppression	8,728	51	39,276
Government	7,692,925	4,744	34,618,163
Hospital	54,208	4	243,936
Housing Authority	14,575	60	65,588
Mental Health Trust	114,046	171	513,207
Multi-Purpose Senior Center	4,949	8	22,271
Native Allotment (BIA)	29,926	252	134,667
Religious	106,492	220	479,214
State Educational	86,438	29	388,971
University	76,361	175	343,625
Veterans	2,578	9	11,601
<b>Total Mandatory Exemptions</b>	<b>9,628,773</b>	<b>11,988</b>	<b>43,329,482</b>
<b>DEFERMENTS &amp; ABATEMENTS</b>			
Agriculture Deferment	5,549	90	24,971
Conservation Easement Deferment	1,391	27	6,260
<b>Total Deferrals &amp; Abatements</b>	<b>6,940</b>		<b>31,231</b>
<b>OPTIONAL EXEMPTIONS</b>			
\$10,000 Volunteer Firefighter/EMS	460	47	2,070
\$50,000 Homeowner - Borough	501,696	10,438	2,257,632
\$100,000 Personal Property	27,878	995	125,451
\$150,000 Senior Citizen - Borough Only	223,838	2,704	1,007,271
Community Purpose	72,313	157	325,409
Disabled Resident \$500 tax credit - Borough		324	102,375
Disabled Veteran - Borough Only	24,747	190	111,362
Habitat Protection	3,823	46	17,204
River Restoration & Rehabilitation	77	17	347
Economic Development	-	-	-
<b>Total Optional Exemptions</b>	<b>854,832</b>		<b>3,949,121</b>
<b>GRAND TOTAL ALL KPB EXEMPTIONS</b>	<b>\$ 10,490,545</b>		<b>\$ 47,309,834</b>

### Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road Service Area	Total FY2015	Total FY2014	Difference FY2014 MILL/ FY2015 MILL
53	Nikiski Fire (NFSA)	2.90	4.50				1.00			0.01		1.40	9.81	9.82	-0.01
57	Bear Creek Fire	3.25	4.50						0.75			1.40	9.90	9.65	0.25
68	Anchor Point Fire and Emergency Medical	2.25	4.50								2.30	1.40	10.45	10.45	0.00
58	Central Emergency Services (CES)	2.65	4.50							0.01		1.40	8.56	8.57	-0.01
81	Kachemak Emergency Services (KES)	2.60	4.50								2.30	1.40	10.80	10.45	0.35
42	Lowell Point Emergency	0.00	4.50						0.75			1.40	6.65	6.40	0.25
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.50								2.30	1.40	9.20	9.20	0.00
54	North Peninsula Recreation (NPR)	1.00	4.50		2.65					0.01		1.40	9.56	9.57	-0.01
11	Seldovia Recreation (SRSA)	0.75	4.50										5.25	5.25	0.00
67	Road Service Area	1.40	4.50										5.90	5.90	0.00
43	Seward Bear Creek Flood (SBCF)	0.75	4.50									1.40	6.65	6.40	0.25
55	Nikiski Senior	0.20	4.50	2.90			1.00			0.01		1.40	10.01	10.02	-0.01
61	Central Peninsula Hospital (WEST) (CPH)	0.01	4.50									1.40	5.91	5.92	-0.01
63	Central Peninsula Hospital (EAST) (CPH)	0.01	4.50			1.00						1.40	6.91	6.92	-0.01
52	South Peninsula Hospital (SPH)	2.30	4.50										6.80	6.80	0.00
65	South Peninsula Hospital (Roads) / (SPH)	2.30	4.50									1.40	8.20	8.20	0.00
20	City of Homer	4.50	4.50								2.30		11.30	11.30	0.00
21	City of Homer- ODLSA	14.13	4.50								2.30		20.93	20.93	0.00
80	City of Kachemak	1.00	4.50								2.30		7.80	7.80	0.00
30	City of Kenai	4.35	4.50							0.01			8.86	8.37	0.49
10	City of Seldovia	4.60	4.50				0.75						9.85	9.85	0.00
40	City of Seward	3.12	4.50						0.50				8.12	8.12	0.00
41	City of Seward Special	3.12	4.50						0.50				8.12	8.12	0.00
70	City of Soldotna	0.50	4.50		2.65					0.01			7.66	7.67	-0.01

## Mill Rate History

Borough	Fiscal Year					
	2010	2011	2012	2013	2014	2015
Borough	4.50	4.50	4.50	4.50	4.50	4.50
<b>Service Areas:</b>						
Nikiski Fire	3.00	3.00	3.00	3.00	2.90	2.90
Bear Creek Fire	2.25	2.25	2.25	2.25	3.25	3.25
Anchor Point Fire & Emergency Medic	1.60	1.60	2.25	2.25	2.25	2.25
Central Emergency Services	2.45	2.45	2.45	2.65	2.65	2.65
Kachemak Emergency Services	1.75	2.25	2.25	2.25	2.25	2.60
Lowell Point Emergency Services	1.75	1.75	-	-	-	-
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.50	0.75
Seldovia Recreation Service Area	-	-	-	0.75	0.75	0.75
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.50	0.02	0.02	0.02	0.02	0.01
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Interfund Transfers  
Fiscal Year 2015 Projection**

	Transfers In										
	Transfers Out	Special Revenue Funds									
Central Emergency		School Fund	Post- secondary Education	Land Trust Fund	911 Fund	Nikiski Seniors	RIAD Match Fund	Solid Waste	Debt Service	Capital Projects	
General Fund	\$ 57,161,871	\$ -	\$ 44,000,000	\$ 697,159	\$ 29,345	\$ 247,720	\$ 52,981		\$ 6,479,305	\$ 4,155,361	\$ 1,500,000
Special Revenue Funds:											
Nikiski Fire	819,632					69,632					750,000
Bear Creek Fire	134,020								94,020		40,000
Anchor Point Fire & Emergency Medical	83,227					8,227					75,000
Central Emergency Services	429,090					138,362			190,728		100,000
Kachemak Emergency Services	109,851					9,851					100,000
Central Peninsula Emergency Medical	6,580	6,580									
North Peninsula Recreation	100,000										100,000
Road Service Area	600,000							200,000			400,000
Solid Waste	1,205,600									1,055,600	150,000
Central Kenai Peninsula Hospital	6,481,993									6,481,993	
South Kenai Peninsula Hospital	3,416,397									1,966,397	1,450,000
	\$ 70,548,261	\$ 6,580	\$ 44,000,000	\$ 697,159	\$ 29,345	\$ 473,792	\$ 52,981	\$ 200,000	\$ 6,479,305	\$ 13,944,099	\$ 4,665,000



**Interdepartmental Charges  
Fiscal Year 2015**

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
<b>General Fund:</b>				
Purchasing	\$ 250,000	\$ -	\$ 250,000	\$ -
Capital Projects	887,485	47,500	-	839,985
Planning	112,842	-	112,842	-
Non-departmental	155,400	-	-	-
<b>Special Revenue Funds:</b>				
Roads	77,200	-	-	77,200
School Fund-Maintenance	595,000	195,000	-	400,000
Misc. Capital Projects & Grants	-	-	-	30,400
	<u>\$ 2,077,927</u>	<u>\$ 242,500</u>	<u>\$ 362,842</u>	<u>\$ 1,347,585</u>

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

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# General Fund

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

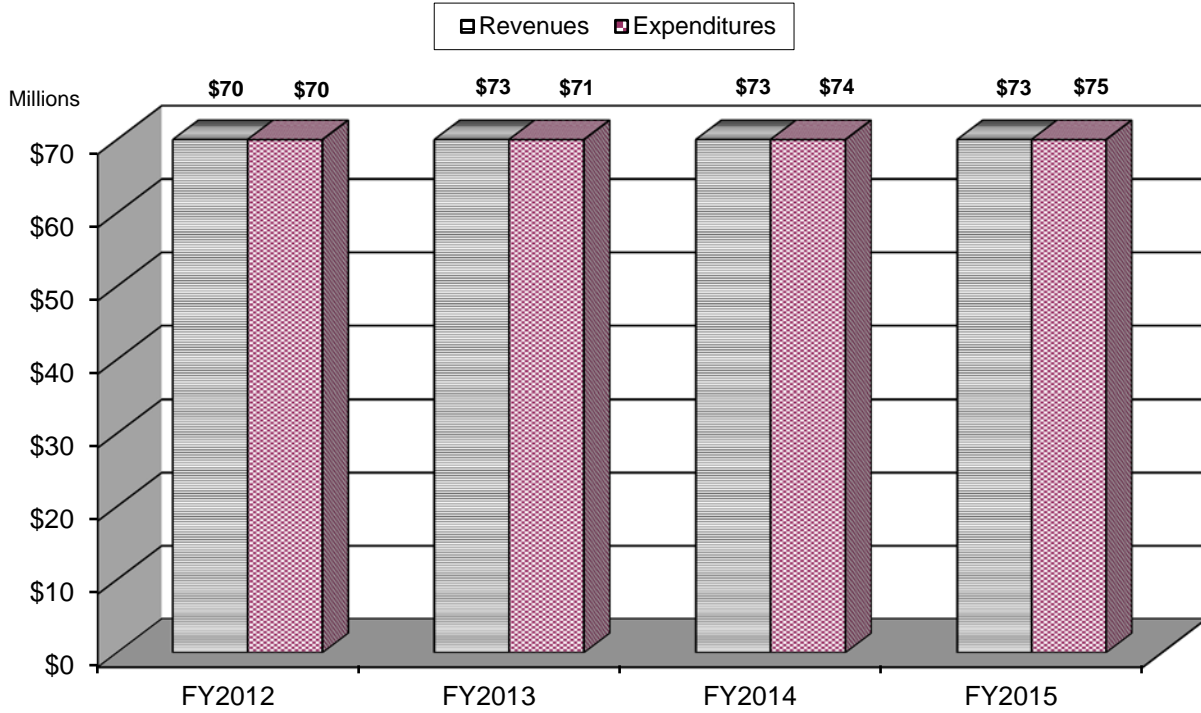
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**Fund: 100 General Fund**

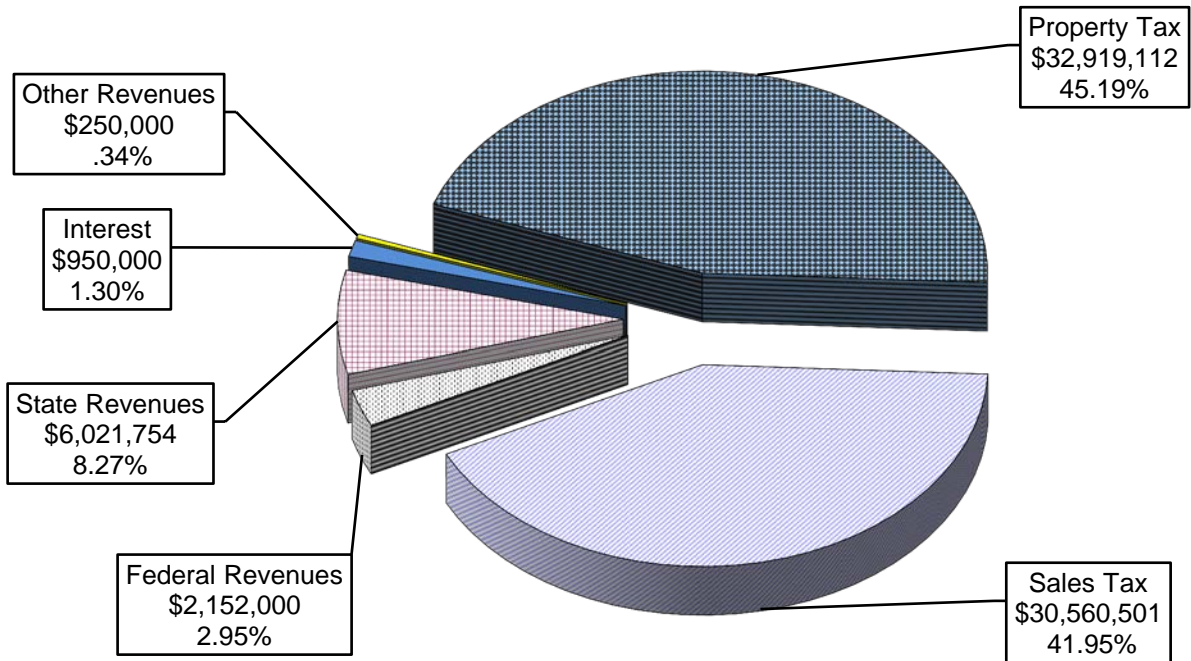
<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	5,707,586	5,652,057	5,703,040	5,703,040	5,498,431	5,663,384	5,833,286	6,008,285
Personal	226,664	253,888	248,846	260,501	288,226	288,226	288,226	288,226
Oil & Gas (AS 43.56)	698,991	810,065	989,766	989,766	1,142,158	1,142,158	1,142,158	1,142,158
<b>Total Taxable Values</b>	<b>6,633,241</b>	<b>6,716,010</b>	<b>6,941,652</b>	<b>6,953,307</b>	<b>6,928,815</b>	<b>7,093,768</b>	<b>7,263,670</b>	<b>7,438,669</b>
Mill Rate	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Revenues:								
Property Taxes:								
Real	\$ 24,817,375	\$ 25,394,573	\$ 25,663,680	\$ 25,663,680	\$ 24,742,940	\$ 25,485,228	\$ 26,249,787	\$ 27,037,283
Personal	953,827	1,117,844	1,097,411	1,012,813	1,271,077	1,271,077	1,271,077	1,271,077
Oil & Gas (AS 43.56)	3,157,500	3,657,107	4,453,947	4,453,947	5,139,711	5,139,711	5,139,711	5,139,711
Penalty and Interest	474,204	512,563	494,843	494,843	493,384	493,384	493,384	493,384
Flat Tax	505,866	532,117	480,000	564,598	560,000	560,000	560,000	560,000
Motor Vehicle Tax	716,502	708,691	700,000	700,000	712,000	712,000	712,000	712,000
<b>Total Property Taxes</b>	<b>30,625,274</b>	<b>31,922,895</b>	<b>32,889,881</b>	<b>32,889,881</b>	<b>32,919,112</b>	<b>33,661,400</b>	<b>34,425,959</b>	<b>35,213,455</b>
Sales Tax	28,385,150	29,664,629	29,938,049	30,257,922	30,560,501	31,018,909	31,639,287	32,272,073
Federal Revenue	3,165,899	3,323,065	2,609,512	3,392,396	2,152,000	1,990,000	1,990,000	1,990,000
State Revenue	6,438,979	6,878,991	4,873,936	4,856,056	6,021,754	6,017,727	6,011,337	5,785,234
Interest Revenue	1,189,532	496,126	1,250,000	1,250,000	950,000	1,250,000	1,250,000	1,250,000
Other Revenue	339,674	319,758	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>70,144,508</b>	<b>72,605,464</b>	<b>71,811,378</b>	<b>72,896,255</b>	<b>72,853,367</b>	<b>74,188,036</b>	<b>75,566,583</b>	<b>76,760,762</b>
Other Financing Sources:								
Transfers From Other Funds:	-	41,387	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>41,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues and Other Financing Sources</b>	<b>70,144,508</b>	<b>72,646,851</b>	<b>71,811,378</b>	<b>72,896,255</b>	<b>72,853,367</b>	<b>74,188,036</b>	<b>75,566,583</b>	<b>76,760,762</b>
Expenditures:								
Personnel	12,603,472	13,212,748	13,818,092	13,763,872	14,269,420	14,840,197	15,433,805	16,051,157
Supplies	213,949	253,522	263,121	384,541	265,431	270,740	276,155	281,678
Services	3,892,138	3,889,712	4,366,007	4,948,054	4,331,399	4,504,655	4,684,841	4,872,235
Capital Outlay	137,945	135,231	114,777	127,878	146,267	149,192	152,176	155,220
Interdepartmental Charges	(1,371,554)	(1,468,570)	(1,139,641)	(1,139,641)	(1,299,152)	(1,325,135)	(1,351,638)	(1,378,671)
<b>Total Expenditures</b>	<b>15,475,950</b>	<b>16,022,643</b>	<b>17,422,356</b>	<b>18,084,704</b>	<b>17,713,365</b>	<b>18,439,649</b>	<b>19,195,339</b>	<b>19,981,619</b>
Operating Transfers To:								
Special Revenue Fund - Schools	43,251,135	43,000,000	43,500,000	43,500,000	44,000,000	46,160,000	46,852,400	47,555,186
Special Revenue Fund - Solid Waste	7,406,971	7,038,633	6,914,624	6,487,624	6,479,305	5,630,175	5,859,930	7,149,086
Special Revenue Funds - Other	957,083	1,129,927	997,794	1,003,794	1,027,205	1,002,913	1,013,218	1,037,765
Debt Service - School Debt	2,342,600	2,561,246	2,515,623	2,503,055	4,155,361	4,139,611	4,130,480	3,807,478
Capital Projects - Schools	950,000	1,050,000	1,675,000	2,160,000	1,250,000	1,500,000	1,500,000	1,500,000
Capital Projects - Other	-	-	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Operating Transfers</b>	<b>54,907,789</b>	<b>54,779,806</b>	<b>55,853,041</b>	<b>55,904,473</b>	<b>57,161,871</b>	<b>58,682,699</b>	<b>59,606,028</b>	<b>61,299,515</b>
<b>Total Expenditures and Operating Transfers</b>	<b>70,383,739</b>	<b>70,802,449</b>	<b>73,275,397</b>	<b>73,989,177</b>	<b>74,875,236</b>	<b>77,122,348</b>	<b>78,801,367</b>	<b>81,281,134</b>
<b>Net Results From Operations</b>	<b>(239,231)</b>	<b>1,844,402</b>	<b>(1,464,019)</b>	<b>(1,092,922)</b>	<b>(2,021,869)</b>	<b>(2,934,312)</b>	<b>(3,234,784)</b>	<b>(4,520,372)</b>
Projected Lapse	-	-	759,782	1,104,235	769,968	795,388	821,837	849,357
<b>Change in Fund Balance</b>	<b>(239,231)</b>	<b>1,844,402</b>	<b>(704,237)</b>	<b>11,313</b>	<b>(1,251,901)</b>	<b>(2,138,924)</b>	<b>(2,412,947)</b>	<b>(3,671,015)</b>
Beginning Fund Balance	21,705,814	21,466,583	23,310,985	23,310,985	23,322,298	22,070,397	19,931,473	17,518,526
<b>Ending Fund Balance</b>	<b>\$ 21,466,583</b>	<b>\$ 23,310,985</b>	<b>\$ 22,606,748</b>	<b>\$ 23,322,298</b>	<b>\$ 22,070,397</b>	<b>\$ 19,931,473</b>	<b>\$ 17,518,526</b>	<b>\$ 13,847,511</b>

### General Fund Revenues and Expenditures History

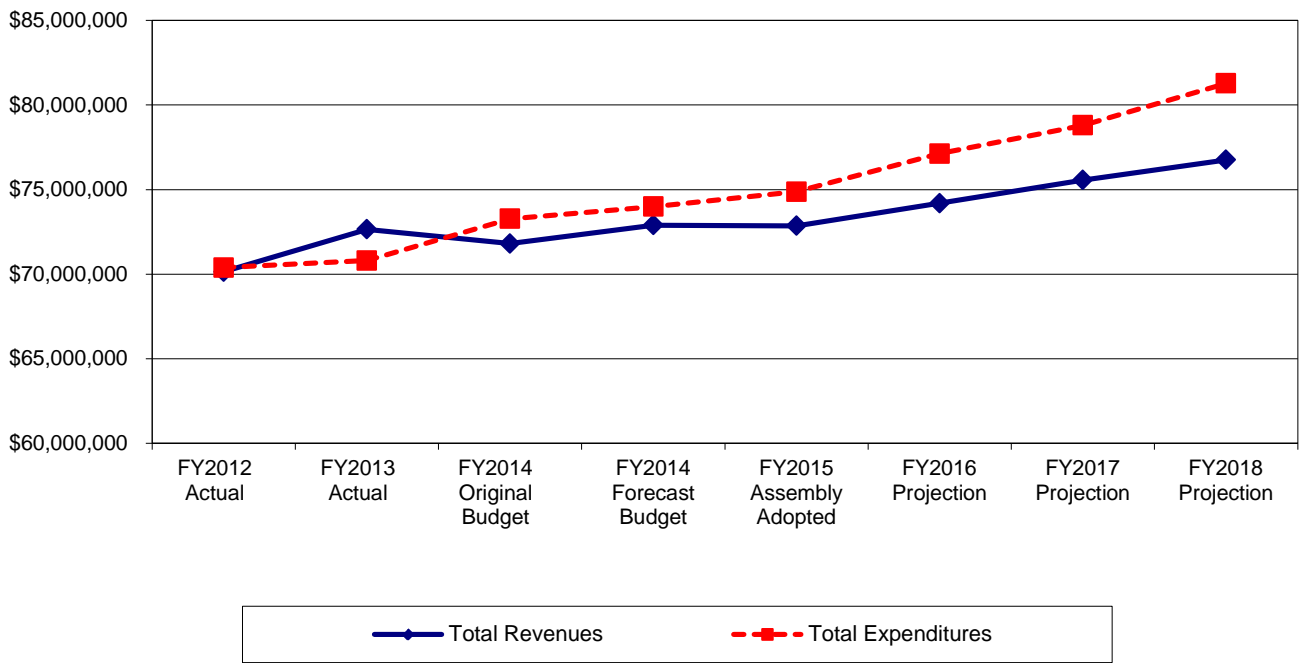


\* FY2014 is based on estimates made prior to year end. FY2015 is based on projected budget.

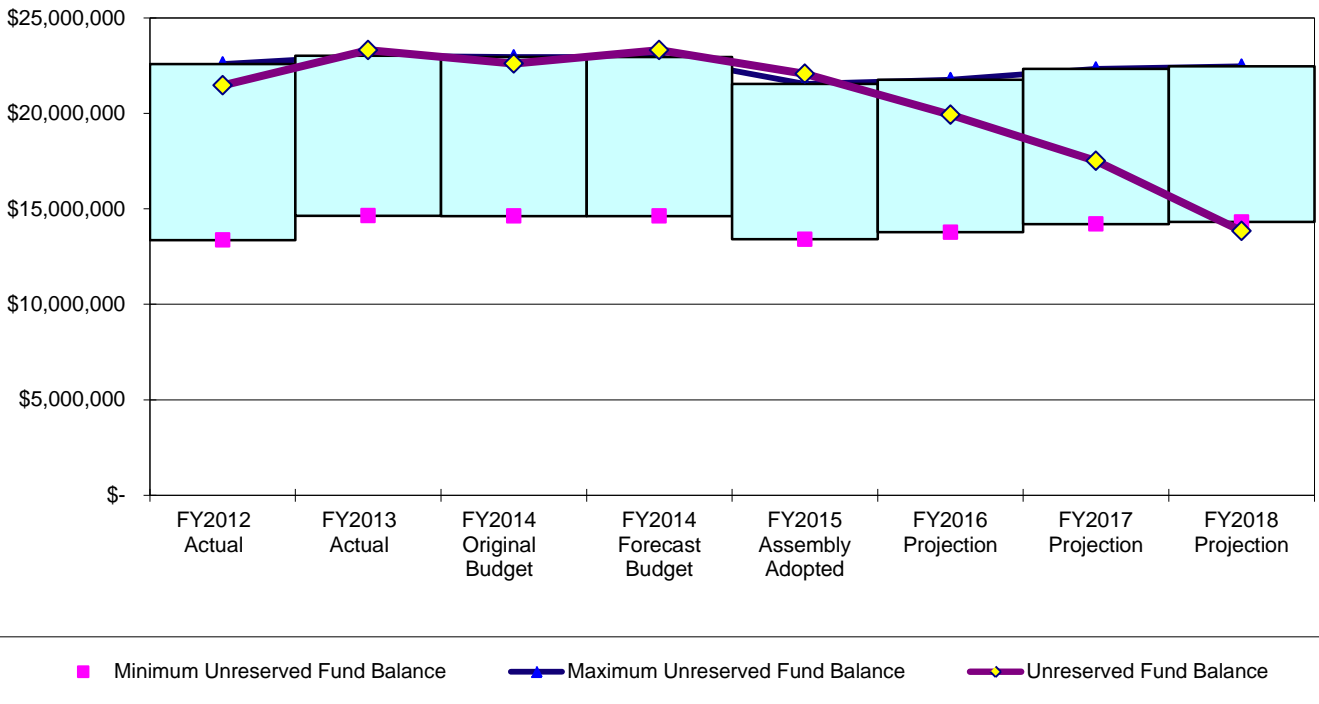
### Where The Money Comes From General Fund Revenue Projections - FY2015 \$72,853,367



### 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**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 6,301,178	\$ 6,562,470	\$ 7,509,325	\$ 7,464,725	\$ 7,757,066	\$ 247,741	3.30%
40120 Temporary Wages	283,719	320,880	349,867	348,567	363,804	13,937	3.98%
40130 Overtime Wages	33,227	42,196	95,672	95,672	127,844	32,172	33.63%
40210 FICA	559,441	590,186	707,742	705,242	736,499	28,757	4.06%
40221 PERS	2,283,471	2,573,275	1,686,656	1,703,843	1,787,141	100,485	5.96%
40321 Health Insurance	2,252,077	2,207,175	2,411,686	2,392,179	2,411,776	90	0.00%
40322 Life Insurance	10,919	11,860	19,275	19,275	20,018	743	3.85%
40410 Leave	855,170	890,285	976,672	973,172	1,003,932	27,260	2.79%
40511 Other benefits	24,270	14,421	61,197	61,197	61,340	143	0.23%
Total: Personnel	12,603,472	13,212,748	13,818,092	13,763,872	14,269,420	451,328	3.27%
<b>Supplies</b>							
42020 Signage Supplies	14,876	19,080	15,000	15,000	20,000	5,000	33.33%
42021 Promotional Supplies	294	521	1,000	1,000	1,000	-	0.00%
42120 Computer Software	19,889	41,540	15,050	134,050	13,780	(1,270)	-8.44%
42210 Operating Supplies	90,867	99,776	130,550	128,442	128,156	(2,394)	-1.83%
42230 Fuel, Oils and Lubricants	19,848	19,670	27,696	27,696	26,896	(800)	-2.89%
42250 Uniforms	2,022	1,508	2,175	2,425	2,069	(106)	-4.87%
42263 Training Supplies	-	-	1,300	1,032	300	(1,000)	-76.92%
42310 Repair/Maintenance Supplies	53,321	49,149	53,450	55,950	56,750	3,300	6.17%
42360 Motor Vehicle Repair Supplies	1,054	3,528	2,900	2,900	3,090	190	6.55%
42410 Small Tools	11,778	18,750	14,000	16,046	13,390	(610)	-4.36%
Total: Supplies	213,949	253,522	263,121	384,541	265,431	2,310	0.88%
<b>Services</b>							
43006 Senior Centers Grant Program	491,608	608,969	608,969	608,969	608,969	-	0.00%
43009 Contractual Services - EDD	40,000	90,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	25,000	25,000	25,000	25,000	50,000	25,000	100.00%
43011 Contractual Services	613,551	543,242	541,912	990,557	492,682	(49,230)	-9.08%
43012 Audit Services	68,778	64,928	90,650	148,234	92,900	2,250	2.48%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,925	5,000	-	0.00%
43017 Investment Portfolio Fees	28,166	25,518	37,500	27,500	37,500	-	0.00%
43019 Software Licensing	488,898	563,327	595,315	679,727	597,990	2,675	0.45%
43021 Peninsula Promotion	308,989	324,221	310,000	310,000	325,000	15,000	4.84%
43031 Litigation	4,888	4,075	6,000	6,150	6,000	-	0.00%
43034 Atty's Fees - Special	74,480	7,732	13,395	13,395	13,395	-	0.00%
43110 Communications	119,962	128,818	133,549	133,349	143,710	10,161	7.61%
43140 Postage and Freight	109,203	102,699	126,132	123,901	121,397	(4,735)	-3.75%
43210 Transportation/Subsistence	279,672	259,778	374,368	358,862	374,953	585	0.16%
43215 Travel - Out of State	6,781	11,758	19,350	19,350	10,000	(9,350)	-48.32%
43216 Travel - In State	16,401	15,432	26,000	26,000	16,000	(10,000)	-38.46%
43220 Car Allowance	142,896	144,556	158,600	158,600	153,000	(5,600)	-3.53%
43221 Car Allowance/PC	18,450	19,950	25,200	25,200	25,200	-	0.00%
43250 Freight and Express	-	172	-	-	-	-	-
43260 Training	48,463	64,753	79,532	80,032	79,934	402	0.51%
43270 Employee Development	5,499	7,486	7,500	7,768	7,500	-	0.00%
43310 Advertising	97,562	90,413	121,260	114,190	122,100	840	0.69%
43410 Printing	51,718	42,774	59,450	71,539	90,000	30,550	51.39%
43510 Insurance Premium	120,080	96,159	123,505	123,505	114,330	(9,175)	-7.43%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	210,268	192,935	212,511	212,511	221,069	8,558	4.03%
43720 Equipment Maintenance	44,768	48,677	70,510	71,345	69,432	(1,078)	-1.53%
43750 Vehicle Maintenance	258	455	2,500	2,565	2,600	100	4.00%
43780 Maintenance Buildings	28,405	43,323	34,250	31,450	34,388	138	0.40%
43810 Rents and Operating Leases	24,828	24,483	27,593	28,255	26,053	(1,540)	-5.58%



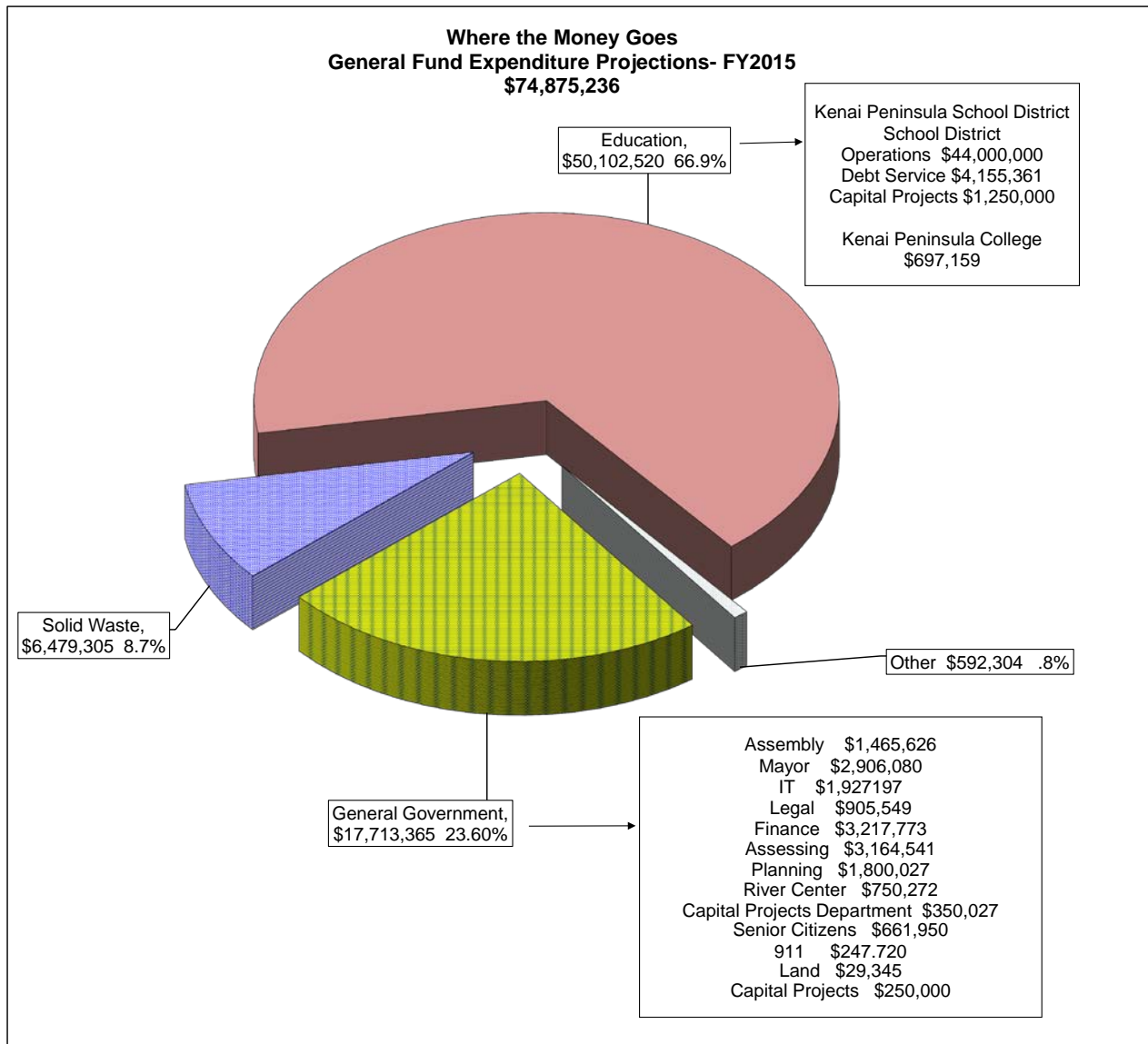
**Fund 100 General Fund**  
**Total General Fund Expenditures By Line Item - Continued**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services - Continued</b>							
43812 Equipment Replacement Pymt.	276,407	190,073	235,493	235,493	233,816	(1,677)	-0.71%
43920 Dues and Subscription	84,213	85,204	95,663	96,023	86,281	(9,382)	-9.81%
43931 Recording Fees	13,166	11,435	12,300	12,300	13,200	900	7.32%
43932 Litigation Reports	43,780	46,367	50,000	68,359	50,000	-	0.00%
43999 Contingency	-	-	85,000	80,000	55,000	(30,000)	-35.29%
Total: Services	3,892,138	3,889,712	4,366,007	4,948,054	4,331,399	(34,608)	-0.79%
<b>Capital Outlay</b>							
48120 Office Equipment	21,829	18,321	30,167	12,300	17,025	(13,142)	-43.56%
48210 Communication Equipment	-	7,841	10,000	10,000	10,000	-	0.00%
48310 Vehicles	11,996	3,471	-	-	-	-	-
48311 Improvements Other Than Buildings	-	-	-	15,327	-	-	-
48710 Minor Office Equipment	66,202	82,477	55,120	69,451	81,087	25,967	47.11%
48720 Minor Office Furniture	21,340	14,973	11,990	13,300	20,155	8,165	68.10%
48730 Minor Communication Equipment	15,201	7,548	7,500	7,500	7,000	(500)	-6.67%
48740 Minor Machinery & Equipment	1,377	600	-	-	11,000	11,000	-
Total: Capital Outlay	137,945	135,231	114,777	127,878	146,267	31,490	27.44%
<b>Transfers</b>							
50241 Tfr S/D Operations	43,251,135	43,000,000	43,500,000	43,500,000	44,000,000	500,000	1.15%
50242 Tfr Postsecondary Education	646,697	667,189	697,690	697,690	697,159	(531)	-0.08%
50250 Tfr Land Trust Fund	59,915	40,692	28,642	28,642	29,345	703	2.45%
50264 Tfr 911 Fund	213,198	369,065	218,481	224,481	247,720	29,239	13.38%
50280 Tfr Nikiski Senior Service Area	37,273	52,981	52,981	52,981	52,981	-	0.00%
50290 Tfr to Solid Waste	7,406,971	7,038,633	6,914,624	6,487,624	6,479,305	(435,319)	-6.30%
50308 Tfr School Debt	2,342,600	2,561,246	2,505,623	2,503,055	4,145,361	1,639,738	65.44%
50349 Tfr School Debt Expense	-	-	10,000	-	10,000	-	0.00%
50400 Tfr School Capital Projects	950,000	1,050,000	1,675,000	2,160,000	1,250,000	(425,000)	-25.37%
50407 Tfr General Gov't. Capital Projects	-	-	250,000	250,000	250,000	-	0.00%
Total: Transfers	54,907,789	54,779,806	55,853,041	55,904,473	57,161,871	1,308,830	2.34%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(1,371,554)	(1,468,570)	(1,139,641)	(1,139,641)	(1,299,152)	(159,511)	14.00%
Total: Interdepartmental Charges	(1,371,554)	(1,468,570)	(1,139,641)	(1,139,641)	(1,299,152)	(159,511)	14.00%
<b>Department Total</b>	<b>\$ 70,383,739</b>	<b>\$ 70,802,449</b>	<b>\$ 73,275,397</b>	<b>\$ 73,989,177</b>	<b>\$ 74,875,236</b>	<b>\$ 1,599,839</b>	<b>2.16%</b>

**MILL RATE EQUIVALENTS FOR THE GENERAL FUND**

	FY2012 Actual		FY2013 Actual		FY2014 Budget		FY2015 Proposed	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	6,633,241,000	Equivalent	6,716,010,000	Equivalent	6,941,652,000	Equivalent	6,928,815,000	Equivalent
<b>REVENUES:</b>								
Taxes:								
Property Tax	29,908,772	4.509	31,214,204	4.648	\$ 32,189,881	4.637	\$ 32,207,112	4.648
Motor Vehicle Tax	716,502	0.108	708,691	0.106	700,000	0.101	712,000	0.103
Sales Tax	28,385,150	4.279	29,664,629	4.417	29,938,049	4.313	30,560,501	4.411
Total Taxes	59,010,424	8.896	61,587,524	9.170	62,827,930	9.051	63,479,613	9.162
Federal Revenues	3,165,899	0.477	3,323,065	0.495	2,609,512	0.376	2,152,000	0.311
State Revenues:								
Reimbursement for School								
Debt	1,639,820	0.247	1,792,873	0.267	1,753,936	0.253	2,901,754	0.419
Revenue Sharing	2,879,368	0.434	3,066,445	0.457	2,150,000	0.310	2,150,000	0.310
Fish Tax	967,519	0.146	829,294	0.123	750,000	0.108	750,000	0.108
Other	952,272	0.144	1,190,379	0.177	220,000	0.032	220,000	0.032
Total State Revenues	6,438,979	0.971	6,878,991	1.024	4,873,936	0.702	6,021,754	0.869
Fees, Costs & Miscellaneous	339,674	0.051	319,758	0.048	250,000	0.036	250,000	0.036
Interest Earned	1,189,532	0.179	496,126	0.074	1,250,000	0.180	950,000	0.137
Total Revenues	70,144,508	10.575	72,605,464	10.811	71,811,378	10.345	72,853,367	10.515
Other Financing Sources:								
Operating Transfers:								
Special Revenue	-	0.000	41,387	0.006	-	0.000	-	0.000
Internal Service Funds	-	0.000	-	0.000	-	0.000	-	0.000
Total Other Financing Sources	-	0.000	41,387	0.006	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 70,144,508	10.575	\$ 72,646,851	10.817	\$ 71,811,378	10.345	\$ 72,853,367	10.515
<b>EXPENDITURES:</b>								
General Government:								
Assembly								
Administration	392,084	0.059	405,008	0.060	504,367	0.073	469,963	0.068
Clerk	519,218	0.078	521,367	0.078	533,413	0.077	538,986	0.078
Elections	143,921	0.022	97,198	0.014	127,110	0.018	200,520	0.029
Records Management	233,400	0.035	250,208	0.037	262,392	0.038	256,157	0.037
Total Assembly	1,288,623	0.194	1,273,781	0.190	1,427,282	0.206	1,465,626	0.212
Mayor								
Administration	568,910	0.086	716,994	0.107	733,165	0.106	769,770	0.111
Purchasing and Contracting	270,888	0.041	290,807	0.043	383,793	0.055	410,892	0.059
Emergency Management	597,555	0.090	605,551	0.090	708,572	0.102	742,172	0.107
911 Communications	-	0.000	-	0.000	-	-	-	-
Human Resources-Administration	574,903	0.087	643,368	0.096	643,280	0.093	668,169	0.096
Print/Mail Services	204,726	0.031	194,475	0.029	197,751	0.028	199,101	0.029
Custodial Maintenance	123,398	0.019	123,847	0.018	109,438	0.016	115,976	0.017
Total Mayor	2,340,380	0.353	2,575,042	0.383	2,775,999	0.400	2,906,080	0.419
Information Technology	1,726,250	0.260	1,773,712	0.264	1,894,884	0.273	1,927,197	0.278
Legal	915,885	0.138	821,897	0.122	877,821	0.126	905,549	0.131
Finance								
Administration	491,979	0.074	495,877	0.074	515,352	0.074	530,140	0.077
Financial Services	908,098	0.137	894,477	0.133	908,539	0.131	948,550	0.137
Property Tax & Collections	888,166	0.134	949,643	0.141	973,324	0.140	997,938	0.144
Sales Tax	693,756	0.105	693,036	0.103	707,278	0.102	741,145	0.107
Total Finance	2,981,999	0.450	3,033,033	0.452	3,104,493	0.447	3,217,773	0.464
Assessing								
Administration	1,192,901	0.180	1,272,470	0.189	1,339,807	0.193	1,342,924	0.194
Appraisal	1,600,559	0.241	1,664,683	0.248	1,757,607	0.253	1,821,617	0.263
Total Assessing	2,793,460	0.421	2,937,153	0.437	3,097,414	0.446	3,164,541	0.457
Planning								
Administration	1,088,863	0.164	1,170,054	0.174	1,227,130	0.177	1,255,582	0.181
Graphic Information Systems	452,066	0.068	447,217	0.067	553,973	0.080	544,445	0.079
Total Assessing	1,540,929	0.232	1,617,271	0.241	1,781,103	0.257	1,800,027	0.260
River Center	707,435	0.107	715,080	0.106	785,067	0.113	750,272	0.108
Capital Projects	289,596	0.044	311,243	0.046	298,112	0.043	350,027	0.051
Senior Citizens	491,608	0.074	608,969	0.091	608,969	0.088	608,969	0.088

Non-Departmental								
Contract Services	343,487	0.052	314,169	0.047	245,000	0.035	205,000	0.030
Tourism Promotion	300,000	0.045	300,000	0.045	300,000	0.043	300,000	0.043
Insurance	103,325	0.016	83,632	0.012	110,612	0.016	100,204	0.014
Other	12,928	0.002	-	0.000	50,000	0.007	50,000	0.007
Interdepartmental Charges	(359,955)	-0.054	(342,339)	-0.051	65,600	0.009	(37,900)	-0.005
<b>Total Non-Departmental</b>	<b>399,785</b>	<b>0.060</b>	<b>355,462</b>	<b>0.053</b>	<b>771,212</b>	<b>0.111</b>	<b>617,304</b>	<b>0.089</b>
<b>Total Operations</b>	<b>15,475,950</b>	<b>2.333</b>	<b>16,022,643</b>	<b>2.386</b>	<b>17,422,356</b>	<b>2.510</b>	<b>17,713,365</b>	<b>2.556</b>
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	43,251,135	6.520	43,000,000	6.403	43,500,000	6.267	44,000,000	6.350
Postsecondary Education	646,697	0.097	667,189	0.099	697,690	0.101	697,159	0.101
Land Trust Fund	59,915	0.009	40,692	0.006	28,642	0.004	29,345	0.004
911 Communications	213,198	0.032	369,065	0.055	218,481	0.031	247,720	0.036
Nikiski Senior	37,273	0.006	52,981	0.008	52,981	0.008	52,981	0.008
Solid Waste	7,406,971	1.117	7,038,633	1.048	6,914,624	0.996	6,479,305	0.935
Debt Service Fund:								
School Debt	2,342,600	0.353	2,561,246	0.381	2,515,623	0.362	4,155,361	0.600
Capital Projects Funds:								
School Revenue	950,000	0.143	1,050,000	0.156	1,675,000	0.241	1,250,000	0.180
General Government	-	0.000	-	0.000	250,000	0.036	250,000	0.036
<b>Total Other Financing Uses</b>	<b>54,907,789</b>	<b>8.278</b>	<b>54,779,806</b>	<b>8.157</b>	<b>55,853,041</b>	<b>8.046</b>	<b>57,161,871</b>	<b>8.250</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>70,383,739</b>	<b>10.611</b>	<b>70,802,449</b>	<b>10.542</b>	<b>73,275,397</b>	<b>10.556</b>	<b>74,875,236</b>	<b>10.806</b>
<b>Fund Balance Increase/(Decrease)</b>	<b>\$ (239,231)</b>	<b>-0.036</b>	<b>\$ 1,844,402</b>	<b>0.275</b>	<b>\$ (1,464,019)</b>	<b>-0.211</b>	<b>\$ (2,021,869)</b>	<b>-0.292</b>



<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11110	<b>Assembly - Administration</b>

**Mission**

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

**Major Long Term Issues and Concerns:**

- Provide sufficient levels of funding for Borough departments to ensure their continued ability to meet the needs of Borough residents.
- Provide local educational funding borough residents can reasonably afford and sustain.
- Provide a high quality capital and operational maintenance program ensuring the continued use and economic value of borough assets.

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

**FY2014 Accomplishments:**

- Successfully advocated for capital project funding for the Borough, service areas and communities within the Borough.
- Maintained a mill rate of 4.5 for General Government Operations.
- Worked with the Legislature to ensure the passage of legislation which positively impacted the Borough and its citizens.

	<b>Calendar 2011 Actual</b>	<b>Calendar 2012 Actual</b>	<b>Calendar 2013 Actual</b>	<b>Calendar 2014 Projected</b>
Regular and Special Assembly Meetings	19	21	20	20
Legislative Priority Community Meetings	12	11	11	11
Number of Ordinances heard	102	105	84	100
Number of Resolutions heard	111	95	87	100
Work Sessions/Task Force Meetings	14	5	9	10

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11110 - Assembly Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40120 Temporary Wages	\$ 44,400	\$ 44,400	\$ 44,420	\$ 44,420	\$ 44,400	\$ (20)	-0.05%
40120 Temporary Wages - BOA	700	450	3,850	3,850	3,860	10	0.26%
40120 Temporary Wages - BOE	5,800	3,500	3,850	3,850	3,860	10	0.26%
40210 FICA	5,181	4,974	5,501	5,501	5,501	-	0.00%
40221 PERS	1,623	732	1,056	1,056	2,112	1,056	100.00%
40321 Health Insurance	137,084	137,424	140,098	140,098	139,525	(573)	-0.41%
40322 Life Insurance	281	281	397	397	510	113	28.46%
Total: Personnel	195,069	191,761	199,172	199,172	199,768	596	0.30%
<b>Supplies</b>							
42120 Computer Software	-	110	-	90,100	100	100	-
42210 Operating Supplies	1,350	1,883	2,600	2,500	2,600	-	0.00%
42410 Small Tools/Minor Equipment	-	9,810	-	190	-	-	-
Total: Supplies	1,350	11,803	2,600	92,790	2,700	100	3.85%
<b>Services</b>							
43011 Contractual Services	9,353	14,458	16,000	20,950	16,000	-	0.00%
43012 Audit Services	68,778	64,928	90,650	148,234	92,900	2,250	2.48%
43019 Software Licensing	-	-	17,200	17,200	17,200	-	0.00%
43110 Communications	2,913	2,819	4,000	4,000	4,000	-	0.00%
43210 Transportation/Subsistence	14,287	15,341	17,400	12,450	17,400	-	0.00%
43210 Transportation/Subsistence -BOA	580	198	800	800	800	-	0.00%
43210 Transportation/Subsistence - BOE	2,180	814	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	6,781	11,758	19,350	19,350	10,000	(9,350)	-48.32%
43216 Travel in State	16,401	15,432	26,000	26,000	16,000	(10,000)	-38.46%
43220 Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43260 Training	5,117	6,125	9,595	9,595	9,595	-	0.00%
43310 Advertising - BOA	756	819	1,000	1,000	1,000	-	0.00%
43310 Advertising - BOE	356	819	1,000	1,000	1,000	-	0.00%
43410 Printing	315	13	300	300	300	-	0.00%
43610 Utilities	19,745	17,273	24,000	24,000	26,000	2,000	8.33%
43720 Equipment Maintenance	1,868	1,288	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	25,228	29,559	30,000	30,000	30,000	-	0.00%
43999 Contingencies	-	-	20,000	20,000	-	(20,000)	-100.00%
Total: Services	194,458	201,444	300,595	358,179	265,495	(35,100)	-11.68%
<b>Capital Outlay</b>							
48730 Minor Communication Equipment	1,207	-	2,000	2,000	2,000	-	0.00%
Total: Capital Outlay	1,207	-	2,000	2,000	2,000	-	0.00%
<b>Department Total</b>	<b>\$ 392,084</b>	<b>\$ 405,008</b>	<b>\$ 504,367</b>	<b>\$ 652,141</b>	<b>\$ 469,963</b>	<b>\$ (34,404)</b>	<b>-6.82%</b>

**Line-Item Explanations**

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

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

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

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

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

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

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

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

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

<b>Fund:</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11120</b>	<b>Assembly - Clerk</b>

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

- Continual update of all legacy data to the Clerk's Webpage to provide for the distribution of information as efficiently as possible and to ensure transparency to the public.
- Consistently seeking new processes and technology to realize efficiencies within the work product.

**FY2014 Accomplishments:**

- Worked with Borough Maintenance and IT Departments to upgrade and improve the sound system in the Assembly Chambers and Conference rooms.
- Successfully implemented a paperless environment for the distribution of Assembly meeting packets.
- Conducted Parliamentary and Newly Elected / Appointed Training for multiple service area boards.
- Staffed 100 plus meetings (regular, reconvened and special) committees, hearings and work sessions.
- Continued analysis of procedures and work flows to ensure energy efficiencies are recognized and implemented.
- Minor remodel in Assembly Chambers to eliminate trip/fall hazard and provide for hearing impaired participation.

**FY2015 New Initiatives:**

- Installation of hardware in Assembly Chambers to provide for audio and video streaming of assembly meetings, committee meetings and work sessions.
- Installation of hardware in Assembly Chambers to provide for the public to follow the meeting in progress and more easily view presentations.
- The recent extension of the Natural Gas Mainline from Anchor Point to beyond Homer and Kachemak City will most likely result in an increased amount of proposed utility special assessment districts (USADs) which will increase the workload of the Clerk's Office.

**Performance Measures**

**Measures:**

	<b>CY2011* Actual</b>	<b>CY2012* Actual</b>	<b>CY2013* Actual</b>	<b>CY2014* Projected</b>
Staffing History	3.67	3.67	3.67	3.67
Public Notices	49	45	46	50
Public Records Request	90	72	68	100
Board of Equalization Appeal Application Processed	283	293	201	300
Board of Equalization Appeals Heard	56	17	28	60
Board of Adjustment Appeals Heard	2	1	0	0
Regular and Special Assembly Meetings	19	21	20	20
Legislative Priority Community Meetings	12	11	11	12
Utility Special Assessment Districts	1	3	2	8
Road Improvement Assessment Districts	1	1	1	1

\*Calendar year basis

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11120 - Assembly Clerk**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 226,298	\$ 228,751	\$ 247,270	\$ 247,270	\$ 247,981	\$ 711	0.29%
40130 Overtime Wages	2,167	4,909	7,715	7,715	7,334	(381)	-4.94%
40210 FICA	19,533	19,687	23,009	23,009	23,038	29	0.13%
40221 PERS	79,624	90,618	57,010	57,010	57,030	20	0.04%
40321 Health Insurance	72,531	70,485	73,452	73,452	73,151	(301)	-0.41%
40322 Life Insurance	359	395	610	610	606	(4)	-0.66%
40410 Leave	28,135	28,907	35,625	35,625	33,900	(1,725)	-4.84%
40511 Other Benefits	1	-	-	-	-	-	-
Total: Personnel	428,648	443,752	444,691	444,691	443,040	(1,651)	-0.37%
<b>Supplies</b>							
42120 Computer Software	294	-	-	-	50	50	-
42210 Operating Supplies	1,969	1,538	3,700	3,273	3,700	-	0.00%
42410 Small Tools/Minor Equipment	-	45	-	-	-	-	-
Total: Supplies	2,263	1,583	3,700	3,273	3,750	50	1.35%
<b>Services</b>							
43011 Contractual Services	12,172	10,551	12,000	12,000	12,000	-	0.00%
43019 Software Licensing	2,612	499	500	500	500	-	0.00%
43110 Communications	2,353	2,461	3,000	3,000	3,204	204	6.80%
43140 Postage and Freight	5,590	5,278	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	8,200	4,986	9,150	9,150	9,150	-	0.00%
43220 Car Allowance	6,012	5,947	6,012	6,012	6,012	-	0.00%
43260 Training	2,590	2,430	2,960	2,960	2,960	-	0.00%
43310 Advertising	32,830	33,802	35,000	35,000	35,000	-	0.00%
43410 Printing	195	108	500	500	500	-	0.00%
43610 Utilities	7,092	6,202	6,400	6,400	7,000	600	9.38%
43720 Equipment Maintenance	1,868	1,288	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	1,292	1,172	1,500	1,500	1,470	(30)	-2.00%
Total: Services	82,806	74,724	85,022	85,022	85,796	774	0.91%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,948	40	-	-	6,400	6,400	-
48720 Minor Office Furniture	1,261	1,268	-	427	-	-	-
48730 Minor Communication Equipment	292	-	-	-	-	-	-
Total: Capital Outlay	5,501	1,308	-	427	6,400	6,400	-
<b>Department Total</b>	<b>\$ 519,218</b>	<b>\$ 521,367</b>	<b>\$ 533,413</b>	<b>\$ 533,413</b>	<b>\$ 538,986</b>	<b>\$ 5,573</b>	<b>1.04%</b>

**Line-Item Explanations**

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

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

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

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

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

**43260 Training.** Registration fees for AAMC Conference, AML annual conference, IIMC annual conference, Northwest Clerks Institute, National Association of Counties and other miscellaneous training.

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

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

**48710 Minor Office Equipment.** 2 desktop computers - 3 year replacement schedule, 2 personal mobile devices (Clerk and Deputy Clerk).

**Fund: 100**  
**Dept: 11130**

**Department Functions**  
**Assembly - Elections**

**Mission**

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

**Major Long Term Issues and Concerns:**

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

**FY2014 Accomplishments:**

- Administered all Borough elections occurring in FY 2014 without challenge.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with Cities within the borough to produce a comprehensive voter pamphlet for the October Regular Election
- Assisted the City of Soldotna with a Special Election.

**FY2015 New Initiatives:**

- As a member of the Alaska Association of Municipal Clerk's By-Mail Elections subcommittee, we researching the possibility of conducting all borough elections by mail.

**Performance Measures**

**Measures\*:**

	<b>CY2012 Actual</b>	<b>CY2013 Actual</b>	<b>CY2014 Estimated</b>	<b>FY2015 Projected</b>
Regular Elections	1	1	1	1
Special/Runoff Elections	1	0	1	0
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	0	2	0	0
Petitions Certified	0	1	0	0
Absentee Ballots Mailed/Faxed	615	259	600	600
Absentee Ballots In Person (new information 10/11)	1,765	1,036	2,000	2,000

\*Reported on a calendar year basis.



**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11130 - Assembly Elections**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 409	\$ 100	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	49,646	26,750	30,000	30,000	60,000	30,000	100.00%
40130 Overtime Wages	2,224	865	1,500	1,500	3,000	1,500	100.00%
40210 FICA	1,265	407	2,410	2,410	4,820	2,410	100.00%
40221 PERS	1,447	520	-	-	-	-	-
40321 Health Insurance	1,303	514	-	-	-	-	-
40322 Life Insurance	2	1	-	-	-	-	-
40511 Other Benefits	16	7	-	-	-	-	-
Total: Personnel	56,312	29,164	33,910	33,910	67,820	33,910	100.00%
<b>Supplies</b>							
42210 Operating Supplies	1,507	939	2,200	2,200	2,200	-	0.00%
Total: Supplies	1,507	939	2,200	2,200	2,200	-	0.00%
<b>Services</b>							
43011 Contractual Services	8,340	1,334	3,000	5,119	8,500	5,500	183.33%
43019 Software Licensing	7,125	7,125	8,500	7,481	8,500	-	0.00%
43110 Communications	2,652	2,737	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	8,659	8,955	10,500	10,500	10,500	-	0.00%
43210 Transportation/Subsistence	1,859	1,111	5,000	386	3,000	(2,000)	-40.00%
43310 Advertising	14,602	9,833	20,000	11,200	25,000	5,000	25.00%
43410 Printing	41,465	35,000	40,000	52,314	70,000	30,000	75.00%
43810 Rents and Operating Leases	1,400	1,000	1,000	1,000	2,000	1,000	100.00%
Total: Services	86,102	67,095	91,000	91,000	130,500	39,500	43.41%
<b>Department Total</b>	<b>\$ 143,921</b>	<b>\$ 97,198</b>	<b>\$ 127,110</b>	<b>\$ 127,110</b>	<b>\$ 200,520</b>	<b>\$ 73,410</b>	<b>57.75%</b>

**Line-Item Explanations**

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

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

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

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

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

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

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

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

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

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11140	<b>Assembly – Records Management</b>

**Mission**

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

**Program Description**

The records management department's work is accomplished through the effective control over the creation, organization, use, distribution, and disposition of all Borough records and to exhibit standards of quality, security and integrity in the handling of Borough records.

**Major Long Term Issues and Concerns:**

- There are currently 4077 boxes housed at Records Center, just under half of which are permanent records. At the current rate of permanent records being received, the Records' Center storage could run out of room to store additional boxes within the immediate future.
- In addition to physical records that the borough generates there is a large amount of electronic records created daily. Currently there is no software program/e-records management program to manage these records which reside on local hard drives, CDs, servers, backup tapes, etc.

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

**FY2014 Accomplishments**

- Destruction of 649 boxes dated from 1964 to 2013.
- Provided continued training and assist record coordinators from each department in utilizing the automated records management system.
- Implemented new procedure for handling high volume of records with short retention periods by scanning and uploading electronic files to searchable software.
- Implemented new procedure for high speed scanning of permanent records for conversion to microfilm, which reduced postage and personnel costs.

**FY2015 New Initiatives:**

- Review KPB retention schedule
- Remodel Records Center for ADA compliance, ergonomic work environment.
- Relocate KPB backup server due to noncompliance with paper records.
- Establish quarterly meetings with department record representatives and implement annual training event.

**Performance Measures**

**Measures:**

	<b>CY2011 Actual</b>	<b>CY2012 Actual</b>	<b>CY2013 Actual</b>	<b>CY2014 Projected</b>
Staffing History	1.83	1.83	1.83	1.83
Files Returned	528	593	791	600
Files Out for Review	581	701	935	800
Reviewed Box Returned	65	175	160	200
Box Out for Review	79	207	113	150
Microfilm Reels Indexed	680	543	460	600
Microfilm Reels Processed	702	617	403	600
Boxes for Retention	580	446	299	600
Obsolete Document Destruction / Shredded	9,719 lbs	12,098 lbs	10,017 lbs	10,000 lbs

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 81,972	\$ 85,075	\$ 92,179	\$ 92,179	\$ 87,691	\$ (4,488)	-4.87%
40130 Overtime Wages	-	-	1,774	1,774	1,696	(78)	-4.40%
40210 FICA	6,917	7,169	8,913	8,913	8,443	(470)	-5.27%
40221 PERS	29,789	33,790	21,278	21,278	20,231	(1,047)	-4.92%
40321 Health Insurance	37,718	35,412	36,625	36,625	36,476	(149)	-0.41%
40322 Life Insurance	138	146	235	235	225	(10)	-4.26%
40410 Leave	12,058	13,571	18,611	18,611	16,822	(1,789)	-9.61%
40511 Other Benefits	285	317	288	288	288	-	0.00%
Total: Personnel	168,877	175,480	179,903	179,903	171,872	(8,031)	-4.46%
<b>Supplies</b>							
42120 Computer Software	-	5,995	-	-	-	-	-
42210 Operating Supplies	6,757	6,794	10,000	9,860	10,000	-	0.00%
42230 Fuel, Oil, Lubricants	113	65	400	400	400	-	0.00%
42250 Uniforms	188	325	325	325	325	-	0.00%
Total: Supplies	7,058	13,179	10,725	10,585	10,725	-	0.00%
<b>Services</b>							
43011 Contractual Services	8,791	8,169	11,000	11,000	11,000	-	0.00%
43019 Software Licensing	5,650	6,974	7,000	7,000	7,000	-	0.00%
43110 Communications	284	336	600	600	396	(204)	-34.00%
43140 Postage and Freight	1,857	1,318	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	3,695	680	7,500	7,500	7,500	-	0.00%
43220 Car Allowance	1,188	1,156	1,188	1,188	1,188	-	0.00%
43260 Training	1,765	460	2,835	2,835	2,835	-	0.00%
43610 Utilities	26,054	25,044	24,000	24,000	26,000	2,000	8.33%
43720 Equipment Maintenance	2,240	6,239	10,000	10,000	10,000	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	5,726	5,726	5,726	5,726	5,726	-	0.00%
43920 Dues and Subscriptions	215	215	215	215	215	-	0.00%
Total: Services	57,465	56,317	71,764	71,764	73,560	1,796	2.50%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	-	5,232	-	140	-	-	-
Total: Capital Outlay	-	5,232	-	140	-	-	-
<b>Department Total</b>	<b>\$ 233,400</b>	<b>\$ 250,208</b>	<b>\$ 262,392</b>	<b>\$ 262,392</b>	<b>\$ 256,157</b>	<b>\$ (6,235)</b>	<b>-2.38%</b>

**Line-Item Explanations**

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

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

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

**43019 Software Licensing.** Support contract for records program (\$5,905) Versite retention support (\$1,095).

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

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

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

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

**Equipment Replacement Payment Schedule**

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

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Assembly Department Totals**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 308,679	\$ 313,926	\$ 339,449	\$ 339,449	\$ 335,672	\$ (3,777)	-1.11%
40120 Temporary Wages	100,546	75,100	82,120	82,120	112,120	30,000	36.53%
40130 Overtime Wages	4,391	5,774	10,989	10,989	12,030	1,041	9.47%
40210 FICA	32,896	32,237	39,833	39,833	41,802	1,969	4.94%
40221 PERS	112,483	125,660	79,344	79,344	79,373	29	0.04%
40321 Health Insurance	248,636	243,835	250,175	250,175	249,152	(1,023)	-0.41%
40322 Life Insurance	780	823	1,242	1,242	1,341	99	7.97%
40410 Leave	40,193	42,478	54,236	54,236	50,722	(3,514)	-6.48%
40511 Other Benefits	302	324	288	288	288	-	0.00%
TOTAL: PERSONNEL	848,906	840,157	857,676	857,676	882,500	24,824	2.89%
<b>Supplies</b>							
42120 Computer Software	294	6,105	-	90,100	150	150	-
42210 Operating Supplies	11,583	11,154	18,500	17,833	18,500	-	0.00%
42230 Fuel, Oil, and Lubricant	113	65	400	400	400	-	0.00%
42250 Uniforms	188	325	325	325	325	-	0.00%
42410 Small Tools/Minor Equipment	-	9,855	-	190	-	-	-
Total: Supplies	12,178	27,504	19,225	108,658	19,375	150	0.78%
<b>Services</b>							
43011 Contractual Services	38,656	34,512	42,000	49,069	47,500	5,500	13.10%
43012 Audit Services	68,778	64,928	90,650	148,234	92,900	2,250	2.48%
43019 Software Licensing	15,387	14,598	33,200	32,181	33,200	-	0.00%
43110 Communication	8,202	8,353	10,600	10,600	10,600	-	0.00%
43140 Postage and Freight	16,106	15,551	18,000	18,000	18,000	-	0.00%
43210 Transportation/Subsistence	30,801	23,130	41,350	31,786	39,350	(2,000)	-4.84%
43215 Travel out of State	6,781	11,758	19,350	19,350	10,000	(9,350)	-48.32%
43216 Travel in State	16,401	15,432	26,000	26,000	16,000	(10,000)	-38.46%
43220 Car Allowance	27,000	26,903	27,000	27,000	27,000	-	0.00%
43260 Training	9,472	9,015	15,390	15,390	15,390	-	0.00%
43310 Advertising	48,544	45,273	57,000	48,200	62,000	5,000	8.77%
43410 Printing	41,975	35,121	40,800	53,114	70,800	30,000	73.53%
43610 Utilities	52,891	48,519	54,400	54,400	59,000	4,600	8.46%
43720 Equipment Maintenance	5,976	8,815	14,000	14,000	14,000	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	1,400	1,000	1,000	1,000	2,000	1,000	100.00%
43812 Equipment Replacement Pymt.	5,726	5,726	5,726	5,726	5,726	-	0.00%
43920 Dues and Subscriptions	26,735	30,946	31,715	31,715	31,685	(30)	-0.09%
43999 Contingency	-	-	20,000	20,000	-	(20,000)	-100.00%
Total: Services	420,831	399,580	548,381	605,965	555,351	6,970	1.27%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,948	5,272	-	140	6,400	6,400	-
48720 Minor Office Furniture	1,261	1,268	-	427	-	-	-
48730 Minor Communication Equipment	1,499	-	2,000	2,000	2,000	-	0.00%
Total: Capital Outlay	6,708	6,540	2,000	2,567	8,400	6,400	320.00%
<b>Department Total</b>	<b>\$ 1,288,623</b>	<b>\$ 1,273,781</b>	<b>\$ 1,427,282</b>	<b>\$ 1,574,866</b>	<b>\$ 1,465,626</b>	<b>\$ 38,344</b>	<b>2.69%</b>

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<b>Fund:</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11210</b>	<b>Mayor</b>

**Mission**

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

**Major Long Term Issues and Concerns:**

- Health care issues, including escalating costs to the Borough and School District, monitoring impacts from implementation of the Affordable Care Act, and hospital management.
- Increased involvement in fisheries issues, specifically creating an advisory council to develop recommendations on sustainability of the resource and balanced access to all user groups. Continuing to advocate for the Alaska Board of Fisheries to having their next meeting (2017) on the Kenai Peninsula

**FY2014 Accomplishments:**

- Established and implemented new oversight structure for Fire and Emergency Service Areas.
- Fulfilled selection process of the Borough's Municipal Land Entitlement, including creation of interactive mapping

to solicit community input. Implemented request process with State of Alaska.

- Responded to Kalifornsky Beach groundwater flooding with community informational meetings, disaster declaration, mitigation funding, and ongoing collaboration with state agencies to assess long terms options.
- Prioritized, planned, and lobbied for Borough funding priorities through State legislative process.
- Completion of natural gas conversions in Homer schools and SPH.
- Developed electronic newsletter to disseminate information to the public.
- Assisted successful CON process, proposed and completed revenue bonding and advanced to construction of the Central Peninsula Hospital's Specialty Clinics Building.
- Created and delivered a day-long training for Service Area board members, in collaboration with the Clerks and Legal departments.

**FY2015 New Initiatives:**

- Continue to explore and implement efficiencies in delivering services within departments, including service areas.
- Monitor legislation related to the Alaska LNG Project and propose and advocate for amendments as necessary.
- Implement groundwater assessment plan in Nikiski.

**Performance Measures**

**Priority/Goal:** Information Dissemination

**Goal:** Increase Mayor's presence.

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

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Number of live and taped radio reports	n/a	10	9	12
Number of public appearances	n/a	15	35	25
Web post per week	n/a	2	2	2

<b>Fund:</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11210</b>	<b>Mayor – Continued</b>

**Priority/Goal:** Customer Service

**Goal:** Promote and provide excellent service to constituents.

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

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Return phone calls to citizens, staff and others within 24 hours.	n/a	95%	95%	95%
Return emails to citizens, staff and others within 24 hours	n/a	95%	95%	95%

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history	4.00	5.00	5.00	5.00

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 11210 - Mayor Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 301,366	\$ 348,702	\$ 409,417	\$ 409,417	\$ 419,488	\$ 10,071	2.46%
40120 Temporary Wages	-	13,896	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	-	35	-	-	-	-	-
40210 FICA	25,213	30,630	35,598	35,598	37,141	1,543	4.33%
40221 PERS	101,338	137,722	68,388	92,275	103,675	35,287	51.60%
40321 Health Insurance	60,791	71,159	80,056	70,049	59,796	(20,260)	-25.31%
40322 Life Insurance	481	622	988	988	1,013	25	2.53%
40410 Leave	20,442	27,138	32,084	32,084	37,199	5,115	15.94%
40511 Other Benefits	5	33	-	-	-	-	-
Total: Personnel	509,636	629,937	634,031	647,911	665,812	31,781	5.01%
<b>Supplies</b>							
42021 Promotional Supplies	294	521	1,000	1,000	1,000	-	0.00%
42120 Computer Software	-	64	-	-	-	-	-
42210 Operating Supplies	3,187	2,827	3,500	4,500	3,500	-	0.00%
42310 Repair/Maintenance Supplies	-	2,100	-	-	-	-	-
42410 Small Tools & Equipment	-	1,039	-	-	-	-	-
Total: Supplies	3,481	6,551	4,500	5,500	4,500	-	0.00%
<b>Services</b>							
43011 Contractual Services	242	815	2,500	2,500	2,500	-	0.00%
43021 Peninsula Promotion	8,989	24,221	10,000	10,000	25,000	15,000	150.00%
43110 Communications	4,286	7,708	4,500	4,500	4,800	300	6.67%
43140 Postage and Freight	372	490	1,000	1,000	750	(250)	-25.00%
43210 Transportation/Subsistence	15,894	16,277	29,390	27,980	29,000	(390)	-1.33%
43220 Car Allowance	10,800	13,292	14,400	14,400	14,400	-	0.00%
43260 Training	3,578	4,221	3,844	3,844	3,800	(44)	-1.14%
43310 Advertising	271	769	1,000	1,000	1,000	-	0.00%
43410 Printing	626	20	1,000	1,000	1,000	-	0.00%
43610 Utilities	8,221	7,203	6,500	6,500	6,500	-	0.00%
43720 Equipment Maintenance	528	146	1,500	1,500	1,500	-	0.00%
43920 Dues and Subscriptions	1,986	4,128	4,000	4,000	4,208	208	5.20%
43999 Contingencies	-	-	15,000	10,000	5,000	(10,000)	-66.67%
Total: Services	55,793	79,290	94,634	88,224	99,458	4,824	5.10%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	-	948	-	785	-	-	-
48720 Minor Office Furniture	-	-	-	745	-	-	-
48730 Minor Communications Equipment	-	268	-	-	-	-	-
Total: Capital Outlay	-	1,216	-	1,530	-	-	-
<b>Department Total</b>	<b>\$ 568,910</b>	<b>\$ 716,994</b>	<b>\$ 733,165</b>	<b>\$ 743,165</b>	<b>\$ 769,770</b>	<b>\$ 36,605</b>	<b>4.99%</b>

**Line-Item Explanations**

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

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

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

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

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

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

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



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<b>Fund</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11227</b>	<b>Purchasing &amp; Contracting</b>

**Mission**

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

**Program Description**

The objectives of the Purchasing and Contracting Department are to ensure appropriations are used wisely and in the best interest of the Borough, while preserving the integrity and fairness of the competitive process; to provide guidance to all departments and service areas as it pertains to purchasing policies and procedures; and to dispose of surplus tangible property of the Borough, School District and Service Areas.

**Major Long Term Issues and Concerns:**

- Long term issues and concerns include continuing to provide purchasing support to departments/service areas whose needs increase in complexity and number.
- The need for developing a strategy to improve the Borough's business process for the purchase of goods and services.

**FY2014 Accomplishments:**

- Administered the sale for disposal of surplus tangible property. Auction consisted of approximately 421 pallets of miscellaneous material and 16 vehicles, which netted \$97,910.00 for the Borough, School District and Service Areas.
- Awarded approximately 180 contracts.
- Supported the Borough in the acquisition of approximately \$102 million worth of goods and services.
- Successfully filled the Procurement Management Specialist position.

**FY2015 New Initiatives:**

- Begin a Borough wide review of KPB procurement processes to develop and implement strategies for improvement.
- Through the addition of the Procurement Management Specialist position the department intends to significantly realign purchasing efforts to include working with departments on spend analyses. By raising the level of awareness and understanding of department needs the department will better assist other departments/service areas by improving all areas of our purchasing practices to identify and capture efficiencies and savings.

**Performance Measures**

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing History	4	4	5	5
Contracts/Agreements (long form)	71	72	62	68
Contracts/Agreements (short form)	102	120	118	107
Formal Solicitations	106	86	45	40
Number of Appeals	0	0	0	0
Appeals Affirming Administration Award	100%	100%	100%	100%
Supplier/Contractor Contacts	1,530	1,471	1,474	1,467

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 253,865	\$ 268,025	\$ 337,533	\$ 337,533	\$ 361,067	\$ 23,534	6.97%
40120 Temporary Wages	5,999	-	3,600	3,600	3,600	-	0.00%
40130 Overtime Wages	3,628	3,880	6,236	6,236	6,558	322	5.16%
40210 FICA	21,787	23,197	30,951	30,951	33,124	2,173	7.02%
40221 PERS	90,983	101,995	77,059	77,059	82,367	5,308	6.89%
40321 Health Insurance	83,736	78,935	100,070	100,070	99,660	(410)	-0.41%
40322 Life Insurance	407	435	834	834	890	56	6.71%
40410 Leave	39,454	38,895	43,517	43,517	47,079	3,562	8.19%
40511 Other Benefits	475	495	432	432	432	-	0.00%
Total: Personnel	500,334	515,857	600,232	600,232	634,777	34,545	5.76%
<b>Supplies</b>							
42120 Computer Software	717	439	-	-	-	-	-
42210 Operating Supplies	2,221	1,682	3,200	3,200	3,200	-	0.00%
42250 Uniforms	325	325	325	325	325	-	0.00%
42410 Small Tools	-	197	-	-	-	-	-
Total: Supplies	3,263	2,643	3,525	3,525	3,525	-	0.00%
<b>Services</b>							
43011 Contract Services	-	4,305	-	-	-	-	-
43110 Communications	2,499	2,534	3,500	3,500	3,500	-	0.00%
43140 Postage and Freight	107	92	500	500	500	-	0.00%
43210 Transportation/Subsistence	1,228	804	3,475	3,475	3,475	-	0.00%
43220 Car Allowance	3,600	3,600	7,200	7,200	7,200	-	0.00%
43260 Training	634	941	2,230	2,230	2,230	-	0.00%
43310 Advertising	1,591	1,925	4,600	4,600	4,600	-	0.00%
43410 Printing	24	20	-	-	-	-	-
43610 Utilities	3,374	2,955	3,000	3,000	3,400	400	13.33%
43720 Equipment Maintenance	914	302	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	450	535	945	945	1,120	175	18.52%
Total: Services	14,421	18,013	26,450	26,450	27,025	575	2.17%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,023	864	4,500	4,500	4,500	-	0.00%
48720 Minor Office Furniture	846	330	1,990	1,990	1,990	-	0.00%
48730 Minor Communication Equipment	1,209	-	-	-	-	-	-
Total: Capital Outlay	5,078	1,194	6,490	6,490	6,490	-	0.00%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(252,208)	(246,900)	(252,904)	(252,904)	(260,925)	(8,021)	-
Total: Interdepartmental Charges	(252,208)	(246,900)	(252,904)	(252,904)	(260,925)	(8,021)	-
<b>Department Total</b>	<b>\$ 270,888</b>	<b>\$ 290,807</b>	<b>\$ 383,793</b>	<b>\$ 383,793</b>	<b>\$ 410,892</b>	<b>\$ 27,099</b>	<b>7.06%</b>

**Line-Item Explanations**

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

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

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

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

**48710 Minor Office Equipment.** To cover cost of new computer work station and/or laptop computer and/or iPad (approximately \$1,500 ea).

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

**60000 Interdepartmental Costs.** Charges to the Maintenance Department for wages and benefits of the Lead Maintenance Supply Specialist, the Maintenance Supply Specialist I/II, and 35 percent of the Procurement Management Specialist. This distribution includes a portion for supplies and services attributable to those personnel.

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11250	<b>Office of Emergency Management</b>

**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:**

- Decreasing federal and state pass through grants is placing a larger fiscal burden upon the Borough to conduct the same level of service and maintain vital community preparedness ability.

**FY2014 Accomplishments**

- Provided oversight to 5 emergency service areas as Public Safety Chair for Mayor's office, including extensive administrative duties for Anchor Point and recruitment of new chief for that service area.
- Continued development and training of a Kenai Peninsula Borough Incident Management Team (KPB-IMT) made up of personnel from various departments and activated same for several disaster responses; IMT is in process of developing continuity of operation plans (COOP) to maintain local government functions in a disaster.
- Managed response to major storms and groundwater inundation that caused widespread damage resulting in a

disaster declaration; flooding and levee breach in the Seward area; high water in Tyonek; flooding and mudslides in Anchor Point, Homer and East End Road areas; flooding in K-Beach and other central areas; and subsequent disaster recovery work.

- Implemented standard operating guidelines and back ground checks for CERT members.
- Improved siren functionality and conducted significant preventative maintenance; established & budget for an annual PM program to maintain critical functionality of sirens.
- Improved emergency communication by linking Anchor Point Emergency Service Area into KPB Soldotna Center.
- Coordinated security vulnerability assessments as a Federal pilot program including KPBSD and Fairbanks school district; coordinated area wide security vulnerability assessments through DHS for cities and borough infrastructure protection.
- Deployed emergency response cache in areas with highest probability of need (Kenai Airport).

**FY2015 New Initiatives:**

- Coordinate with State agencies to improve reliability of emergency communications to Port Graham, Nanwalek, Tyonek and Seldovia in emergencies, and to improve emergency operation plans in those communities as well as basic emergency supply caches.
- Complete Borough COOP and disaster recovery plans and encourage area wide development of same for cities, businesses and industry as a means to strengthen local recovery ability.
- Deploy second stored emergency response cache in area with highest probability of need (Seward/Bear Creek area).

**Performance Measures**

**Priority/Goal:** Emergency Preparedness.

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

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

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Number of Public presentations, lectures and media interviews	20	20	31	40
Emergency planning meetings held	150	150	125	130
Number of mitigation planning meetings held	45	45	55	50
Number of exercise and/or responses conducted	11	11	20	12
Number of active Incident Management Team members	26	26	18	25
Number of Borough employees meeting NIMS certification requirements	100 (est.)	100 (est.)	108	200
Number of ICS classes conducted	10	10	10	12

**Fund: 100**

**Department Function**

**Dept: 11250**

**Office of Emergency Management - Continued**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Percentage of functional AHAB sirens	71.3%	71.3%	90%	100%
Number of CERT classes and/or exercises conducted	12	12	15	15
Number of active CERT trained members	Unknown	Unknown	184	300
Staffing history	3.75	3.75	4.00	4.00

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 11250 - Emergency Management - Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 185,502	\$ 212,218	\$ 250,928	\$ 250,928	\$ 264,064	\$ 13,136	5.23%
40120 Temporary Wages	17,877	14,990	10,000	10,000	9,997	(3)	-0.03%
40130 Overtime Wages	1,227	89	3,533	3,533	3,692	159	4.50%
40210 FICA	17,252	19,379	23,197	23,197	24,574	1,377	5.94%
40221 PERS	41,696	54,375	37,375	37,375	38,928	1,553	4.16%
40321 Health Insurance	68,592	51,889	65,045	65,045	64,780	(265)	-0.41%
40322 Life Insurance	326	371	665	665	694	29	4.36%
40410 Leave	25,183	23,735	33,148	33,148	35,008	1,860	5.61%
40511 Other Benefits	377	300	468	468	468	-	0.00%
Total: Personnel	358,032	377,346	424,359	424,359	442,205	17,846	4.21%
<b>Supplies</b>							
42120 Computer Supplies	1,500	-	-	-	1,500	1,500	-
42210 Operating Supplies	5,268	3,478	5,500	5,500	5,500	-	0.00%
42230 Fuels, Oils and Lubricants	2,968	2,128	3,000	3,000	3,000	-	0.00%
42250 Uniforms	920	-	1,000	1,000	500	(500)	-50.00%
42310 Repair/Maintenance Supplies	21,914	21,692	29,500	29,500	30,700	1,200	4.07%
42360 Motor Vehicle Repair Supplies	56	38	200	200	200	-	0.00%
42410 Small Tools & Equipment	980	639	1,000	1,000	1,000	-	0.00%
Total: Supplies	33,606	27,975	40,200	40,200	42,400	2,200	5.47%
<b>Services</b>							
43011 Contractual Services	147,679	125,399	124,226	124,226	129,230	5,004	4.03%
43110 Communications	24,265	29,369	29,400	29,400	31,800	2,400	8.16%
43140 Postage and Freight	234	463	300	300	350	50	16.67%
43210 Transportation/Subsistence	3,191	3,249	4,700	4,700	4,855	155	3.30%
43310 Advertising	-	-	200	200	200	-	0.00%
43410 Printing	193	34	100	100	100	-	0.00%
43610 Utilities	11,372	11,366	10,150	10,150	11,672	1,522	15.00%
43720 Equipment Maintenance	3,126	2,669	1,500	1,500	1,500	-	0.00%
43750 Vehicle Maintenance	62	181	1,000	1,000	1,000	-	0.00%
43780 Building/Grounds Maintenance	6,500	18,585	13,250	13,250	14,050	800	6.04%
43810 Rents and Operating Leases	-	150	-	-	-	-	-
43812 Equipment Replacement Pymt	4,642	5,367	5,367	5,367	4,000	(1,367)	-25.47%
43920 Dues and Subscriptions	385	340	320	320	310	(10)	-3.13%
43999 Disaster Response Contingency	-	-	50,000	50,000	50,000	-	0.00%
Total: Services	201,649	197,172	240,513	240,513	249,067	8,554	3.56%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	2,755	1,645	2,000	2,000	2,000	-	0.00%
48720 Minor Office Furniture	87	-	1,000	1,000	1,000	-	0.00%
48730 Minor Communication Equipment	1,426	1,413	500	500	500	-	0.00%
48740 Minor Machines & Equipment	-	-	-	-	5,000	5,000	-
Total: Capital Outlay	4,268	3,058	3,500	3,500	8,500	5,000	142.86%
<b>Department Total</b>	<b>\$ 597,555</b>	<b>\$ 605,551</b>	<b>\$ 708,572</b>	<b>\$ 708,572</b>	<b>\$ 742,172</b>	<b>\$ 33,600</b>	<b>4.74%</b>

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

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Emergency Management Director, Administrative Assistant, Secretary, .25 IT Specialist and .75 Program Coordinator.

**42310 Repair/Maintenance Supplies.** Parts for ERC building maintenance, misc. repair supplies, and parts for siren system maintenance (increase due to required upgrade of control systems).

**43011 Contractual Services.** USGS flood warning stations (\$95,208), Rapid Notify contract (\$15,307), IPAWS (\$1,415), custodial services (\$4,000), ATS fire alarm & security maintenance contract (\$300), miscellaneous small contracts (\$2,000); added annual preventative maintenance for siren systems (\$11,000).

**43110 Communications.** Siren DSL, long distance, cable, sat phones. Increase of \$2,400 is for disaster response, damage assessment connectivity as a result of after action needs determination for mobile data collection ability.

**43780 Building / Grounds Maintenance.** Grounds (\$2,000), snow plowing (\$1,800), elevator (\$1,000), boiler (\$250), ERC (\$9,000); increase due to unanticipated ERC maintenance charges.

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

**48740 Minor Machines & Equipment.** New copier/printer (\$5,000).

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2014 Estimated</u>	<u>FY2015 Projected</u>	<u>Future Projected Payments</u>
2011 Pick-up truck	\$ 15,376	\$ 5,367	\$ -	\$ -
2015 towing vehicle	-	-	4,000	16,000
	<u>\$ 15,376</u>	<u>\$ 5,367</u>	<u>\$ 4,000</u>	<u>\$ 16,000</u>

**Fund: 100**  
**Dept: 11230**

**Department Function**  
**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, training and related support services.

**Program Description**

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

**Major Long Term Issues and Concerns:**

- Improving talent acquisition and talent management.
- Standardizing, centralizing, memorializing, and implementing necessary policies and forms.
- Managing healthcare costs, benefits and administration.
- Standardizing job descriptions.
- Continued design and implementation of electronic solutions for HR processes.
- Continuing the development and maintenance of a user-friendly Human Resources website.

**FY2014 Accomplishments:**

- Implementation of new TPA for Healthcare (EBMS).
- Developed and delivered training (Prevention of Harassment, Bullying and Retaliation in the Workplace; Accurate Recording of Time; Developing Performance Appraisals for Leaders
- Developed Employment of Minors policy
- Implemented new Performance Review process for Administrative Employees.
- Successfully negotiated new three-year contract with the union and implemented new contract.
- Updated Administrative Salary Schedule methodology and ranges.
- Continued development of professional relationship with the union and administration wherein we had no successful grievances and no Human Rights complaints.
- Updated Healthcare plans to improve services and comply with requirements of the ACA.
- Soft-launched NeoGov, an online Talent Acquisition platform, allowing candidates to apply for positions at the borough through the internet.

**FY2015 New Initiatives:**

- Full launch of NeoGov platform throughout all borough departments.
- Design and deliver additional front-line leader HR training. (Developing Job Descriptions; Recruitment and Selection).
- Review organizational design for efficiencies.

**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 turnover signifies a better employee morale and higher production rate.

**Measures:**

Turnover	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Voluntary Turnover Ratio	5%	5%	5%	5%

**Priority/Goal:** Human Resources

**Goal:** Grievances under 3 per year

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

**Measures:**

Grievances	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Grievances Filed	n/a	n/a	1	none

	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing History	3.0	3.0	3.5	3.5



**Fund: 100**

**Department Function**

**Dept: 11230**

**Human Resources – Administration/Human Resources - Continued**

**Commentary**

Human Resources division of General Services has operated well over the past few years but has been challenged in some areas, specifically talent acquisition due to the improper assignment of some salary ranges. The salary schedules for classified and administrative services must be regularly reviewed and adjusted as necessary to ensure competitive compensation alignment. Failure to address these misalignments could result in the inability to attract and retain key talent. These issues will continue to be addressed in FY 2015 through market review and improved organizational design.

Continued policy standardization is a critical area of focus for HR in FY2015 to ensure efficiencies and consistent compliance in all areas of the Borough. In line with this need, HR will continue to focus on providing guidance and training to employees and leaders around these imperative topics; it is critical that front-line supervisors at the Borough take a more active role in leadership. To address this, the HR department will continue to develop additional training aimed at educating and empowering this audience.

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

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

<b>Fund</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11230</b>	<b>Human Resources/Homer and Seward Annex</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

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

**FY2014 Accomplishments**

- Annex staff continues to train with other departments to increase their knowledge base.
- Seward: hosted multiple meet-and-greets with the Mayor

**FY2015 New Initiatives:**

- Remote public participation in Soldotna meetings.
- Train as back-up for other functions (SBCFSA / Seward)
- Increase service base.

**Performance Measures**

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

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

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

**Measures:**

Average number of residents served per month	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Homer	200	200	240	240
Seward	30	30	40	40

Staffing History	1.5	1.5	1.5	1.5
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**Commentary**

The employees in both Annexes are working to increase visibility in the respective communities so that the residents in those communities do not feel distanced from Borough government. There is the need to continue to look for training opportunities within other service-related departments to ensure we are offering as many services as are possible via the Annexes for the residents within those areas.

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 253,661	\$ 265,607	\$ 309,728	\$ 309,728	\$ 327,094	\$ 17,366	5.61%
40120 Temporary Wages	1,430	1,236	2,640	2,640	2,640	-	0.00%
40130 Overtime Wages	2,690	3,038	3,895	3,895	4,210	315	8.09%
40210 FICA	21,695	22,649	28,160	28,160	29,890	1,730	6.14%
40221 PERS	90,375	106,046	70,797	70,797	74,782	3,985	5.63%
40321 Health Insurance	90,334	91,969	100,070	100,070	99,660	(410)	-0.41%
40322 Life Insurance	415	464	775	775	815	40	5.16%
40410 Leave	29,692	34,701	40,061	40,061	43,392	3,331	8.31%
40511 Other Benefits	282	382	360	360	288	(72)	-20.00%
Total: Personnel	490,574	526,092	556,486	556,486	582,771	26,285	4.72%
<b>Supplies</b>							
42210 Operating Supplies	1,314	3,428	2,500	2,500	3,200	700	28.00%
42263 Training Supplies	-	-	1,000	732	-	(1,000)	-100.00%
42310 Repair/Maintenance Supplies	-	-	200	200	100	(100)	-50.00%
42410 Small Tools & Minor Equipment	-	-	250	315	1,040	790	316.00%
Total: Supplies	1,314	3,428	3,950	3,747	4,340	390	9.87%
<b>Services</b>							
43011 Contractual Services	4,502	48,197	8,300	7,500	3,300	(5,000)	-60.24%
43110 Communications	7,397	7,481	8,200	8,200	8,200	-	0.00%
43140 Postage and Freight	138	451	300	300	300	-	0.00%
43210 Transportation/Subsistence	8,094	3,336	8,207	8,207	7,429	(778)	-9.48%
43220 Car Allowance	3,600	3,254	3,600	3,600	3,600	-	0.00%
43260 Training	1,571	938	1,418	1,718	1,164	(254)	-17.91%
43270 Employee Development	5,499	7,486	7,500	7,768	7,500	-	0.00%
43310 Advertising	3,721	4,999	6,000	6,374	6,000	-	0.00%
43410 Printing	56	13	50	50	50	-	0.00%
43610 Utilities	14,918	12,899	13,000	13,000	13,000	-	0.00%
43720 Equipment Maintenance	1,039	692	1,000	1,000	1,100	100	10.00%
43810 Rents and Operating Leases	21,530	21,530	21,883	21,903	21,903	20	0.09%
43920 Dues and Subscription	1,416	2,517	2,166	2,166	2,012	(154)	-7.11%
Total: Services	73,481	113,793	81,624	81,786	75,558	(6,066)	-7.43%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	2,641	55	1,220	1,261	5,500	4,280	350.82%
48720 Minor Office Furniture	6,893	-	-	-	-	-	-
Total: Capital Outlay	9,534	55	1,220	1,261	5,500	4,280	350.82%
<b>Department Total</b>	<b>\$ 574,903</b>	<b>\$ 643,368</b>	<b>\$ 643,280</b>	<b>\$ 643,280</b>	<b>\$ 668,169</b>	<b>\$ 24,889</b>	<b>3.87%</b>

**Line-Item Explanations**

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

**42210 Operating Supplies.** Increase due to re-appropriation of funds from training supplies that had been budgeted incorrectly for FY14.

**42410 Small Tools & Minor Equipment.** Procure four (4) APC Smart UPS (Uninterruptable Power Supply) units for workstations in HR that are currently unprotected. The HR building is not connected to a generator and our systems house a significant amount of critical data that could become corrupt and/or lost in the event of power fluctuations/outages.

**43011 Contractual Services.** Liberty background screening services (\$600), State of Alaska FICA administrative fee (\$1,200), and NeoGov annual fee for on-line recruitment software and service (\$1,500). Decrease of \$5,000 due to the labor negotiations contingency no longer required as a result of the approval of a new bargaining agreement FY2014.

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

**43270 Employee Development.** Amount required by labor contract.

**43810 Rents and Operating Leases.** Seward annex lease (\$9,173), Homer annex lease (\$12,600) and post office box rental for Seward (\$130) which experienced a \$20 increase over FY14.

**43920 Dues and Subscriptions.** Decrease due to non-renewal of subscription to Peninsula Clarion.

**48710 Minor Office Equipment.** Purchase of a desk top printer/copier/scanner (\$3,000) and replacement of two (2) computers due to age.

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11233	<b>Human Resources- Print/Mail</b>

**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.
- Maximizing our use of available technology.

**FY2014 Accomplishments**

- Assumed map book printing tasks from GIS.
- Standardized check printing processes with school district.

**FY2015 New Initiatives:**

- Balance shared staff time efficiently within General Services.
- Use of technology to increase efficiency and decrease costs.
- Streamline the flow of work that comes through the printshop / mailroom.

**Performance Measures**

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

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

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

**Measures:**

Average Percentage of Deadlines Met	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Print	n/a	n/a	95%	95%
Mail	n/a	n/a	95%	95%

**Measures:**

Staffing	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projected
Staffing history	1.50	1.75	1.25	1.25

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 54,296	\$ 59,680	\$ 53,900	\$ 53,900	\$ 56,054	\$ 2,154	4.00%
40120 Temporary Wages	141	-	1,441	1,441	1,441	-	0.00%
40130 Overtime Wages	57	42	2,935	2,935	2,663	(272)	-9.27%
40210 FICA	4,266	4,871	5,119	5,119	5,268	149	2.91%
40221 PERS	19,454	23,276	12,980	12,980	13,413	433	3.34%
40321 Health Insurance	28,926	28,487	30,021	30,021	29,898	(123)	-0.41%
40322 Life Insurance	77	96	141	141	145	4	2.84%
40410 Leave	4,227	5,055	6,463	6,463	6,451	(12)	-0.19%
40511 Other Benefits	235	247	216	216	288	72	33.33%
Total: Personnel	111,679	121,754	113,216	113,216	115,621	2,405	2.12%
<b>Supplies</b>							
42120 Computer Software	-	2,081	-	300	-	-	-
42210 Operating Supplies	18,578	16,249	25,400	25,000	22,200	(3,200)	-12.60%
42250 Uniforms	312	325	325	325	325	-	0.00%
42410 Small Tools & Equipment	899	-	750	750	-	(750)	-100.00%
Total: Supplies	19,789	18,655	26,475	26,375	22,525	(3,950)	-14.92%
<b>Services</b>							
43011 Contract Services	143	29	200	200	-	(200)	-100.00%
43110 Communications	956	932	1,150	1,150	1,000	(150)	-13.04%
43210 Transportation/Subsistence	1,758	1,573	1,400	1,400	1,400	-	0.00%
43260 Training	179	-	200	200	-	(200)	-100.00%
43410 Printing	15	-	-	-	50	50	-
43610 Utilities	8,493	7,431	7,500	7,500	8,400	900	12.00%
43720 Equipment Maintenance	23,040	25,800	32,000	32,100	32,100	100	0.31%
43810 Rents and Operating Leases	1,008	996	1,260	1,260	-	(1,260)	-100.00%
43812 Equipment Replacement Pymt.	21,604	15,727	14,350	14,350	16,070	1,720	11.99%
Total: Services	57,196	52,488	58,060	58,160	59,020	960	1.65%
<b>Capital Outlay</b>							
48120 Office Equipment	3,293	-	-	-	-	-	-
48710 Minor Office Equipment	9,083	1,578	-	-	1,935	1,935	-
48720 Minor Office Furniture	3,335	-	-	-	-	-	-
48730 Minor Communication Equipment	351	-	-	-	-	-	-
Total: Capital Outlay	16,062	1,578	-	-	1,935	1,935	-
<b>Department Total</b>	<b>\$ 204,726</b>	<b>\$ 194,475</b>	<b>\$ 197,751</b>	<b>\$ 197,751</b>	<b>\$ 199,101</b>	<b>\$ 1,350</b>	<b>0.68%</b>

**Line-Item Explanations**

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

**42110 Operating Supplies.** Budget reduced based on 2-year spending pattern. Copy paper/colored paper (\$15,000), binding and laminating supplies (\$5,300), assorted card stock (\$1,200) and minor miscellaneous office supplies (\$700).

**43110 Communications.** Budget reduced based on 2-year spending pattern.

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

**43812 Equipment Replacement Payments.** Scheduled replacement of equipment.

**48710 Minor Office Equipment.** Procurement of an E-Titan Eagle extra heavy duty electric punch and manual bind plastic comb binding machine to replace older model that is worn out and parts to fix it are no longer available

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2014 Estimated	FY2015 Projected	Future Projected Payments
(2) Digital copiers	\$ 19,918	\$ 1,364	\$ 1,364	\$ -
Folder	25,001	6,176	6,176	-
Digital mail processor	7,958	-	2,957	2,957
Binding machine	398	398	398	796
Paper cutter	2,821	2,821	2,821	5,642
Paper drill	1,976	1,976	1,976	3,952
Letter opener	3,790	1,615	378	757
	<u>\$ 61,862</u>	<u>\$ 14,350</u>	<u>\$ 16,070</u>	<u>\$ 14,104</u>

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11235	<b>Human Resources – Custodial Maintenance</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

Coordination of activities with the Maintenance and Capital Projects departments, as well as the School District, to provide an overall facilities management approach.

**FY2014 Accomplishments**

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

**FY2015 New Initiatives:**

Review of external contracts for custodial services; moving Poppy Lane/River Center custodial contract to Maintenance to ensure close direct management.

Homer contract expires 6/30/14, however is expected to be extended.

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

**Performance Measures**

**Priority/Goal:** Custodial Maintenance

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

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

**Measures:**

Percentage of Timely Response	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Custodial	n/a	n/a	99%	99%

Percentages gauged by number of complaints received by General Services. Complaints this year related to odors from running vehicles in the parking lot near to open windows (borough building) in the summer. Addressed as needed.

	FY12	FY13	FY14	FY15 Projected
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**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 51,952	\$ 49,162	\$ 48,731	\$ 48,731	\$ 55,271	\$ 6,540	13.42%
40120 Temporary Wages	6,210	8,298	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	555	932	1,014	1,014	1,119	105	10.36%
40210 FICA	5,088	5,382	4,540	4,540	5,156	616	13.57%
40221 PERS	20,895	21,109	11,373	11,373	12,895	1,522	13.38%
40321 Health Insurance	25,743	20,171	25,017	25,017	24,915	(102)	-0.41%
40322 Life Insurance	91	84	128	128	145	17	13.28%
40410 Leave	8,320	10,641	4,956	4,956	6,082	1,126	22.72%
40511 Other Benefits	216	1,138	216	216	216	-	0.00%
Total: Personnel	119,070	116,917	98,675	98,675	108,499	9,824	9.96%
<b>Supplies</b>							
42210 Operating Supplies	35	454	500	500	500	-	0.00%
42250 Uniforms	-	-	-	-	244	244	-
42310 Repair/Maintenance Supplies	-	55	100	100	100	-	0.00%
42410 Small Tools & Equipment	439	16	1,350	1,350	1,350	-	0.00%
Total: Supplies	474	525	1,950	1,950	2,194	244	12.51%
<b>Services</b>							
43011 Contractual Services	4,404	5,618	7,650	7,650	4,120	(3,530)	-46.14%
43210 Transportation/Subsistence	(550)	58	150	150	150	-	0.00%
43610 Utilities	-	704	813	813	813	-	0.00%
43720 Equipment Maintenance	-	25	200	200	200	-	0.00%
Total: Services	3,854	6,405	8,813	8,813	5,283	(3,530)	-40.05%
<b>Department Total</b>	<b>\$ 123,398</b>	<b>\$ 123,847</b>	<b>\$ 109,438</b>	<b>\$ 109,438</b>	<b>\$ 115,976</b>	<b>\$ 6,538</b>	<b>5.97%</b>

**Line-Item Explanations**

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

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

**42410 Small Tools.** New vacuums were purchased in FY14; FY15 budget will replace shampooer due to on-going maintenance problems.

**43011 Contractual Services.** Janitorial services for the Homer Annex (\$3,020), window washing at the main Borough building, Human Resources, Risk Management, and Records offices (\$1,000), and washing custodial cleaning rags (\$100).

Decrease is a result of re-allocating costs for cleaning the Capital Project offices on Poppy Lane from General Services custodial budget to the Capital Projects operating budget.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Human Resource Department Totals**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 359,909	\$ 374,449	\$ 412,359	\$ 412,359	\$ 438,419	\$ 26,060	6.32%
40120 Temporary Wages	7,781	9,534	6,781	6,781	6,781	-	0.00%
40130 Overtime Wages	3,302	4,012	7,844	7,844	7,992	148	1.89%
40210 FICA	31,049	32,902	37,819	37,819	40,314	2,495	6.60%
40221 PERS	130,724	150,431	95,150	95,150	101,090	5,940	6.24%
40321 Health Insurance	145,003	140,627	155,108	155,108	154,473	(635)	-0.41%
40322 Life Insurance	583	644	1,044	1,044	1,105	61	5.84%
40410 Leave	42,239	50,397	51,480	51,480	55,925	4,445	8.63%
40511 Other Benefits	733	1,767	792	792	792	-	0.00%
Total: Personnel	721,323	764,763	768,377	768,377	806,891	38,514	5.01%
<b>Supplies</b>							
42210 Operating Supplies	19,927	20,131	28,400	28,000	25,900	(2,500)	-8.80%
42250 Uniforms	312	325	325	325	569	244	75.08%
42263 Training Supplies	-	-	1,000	732	-	(1,000)	-100.00%
42310 Repair/Maintenance Supplies	-	55	300	300	200	(100)	-33.33%
42410 Small Tools	1,338	16	2,350	2,415	2,390	40	1.70%
Total: Supplies	21,577	20,527	32,375	31,772	29,059	(3,316)	-10.24%
<b>Services</b>							
43011 Contractual Services	9,049	53,844	16,150	15,350	7,420	(8,730)	-54.06%
43110 Communications	8,353	8,413	9,350	9,350	9,200	(150)	-1.60%
43140 Postage and Freight	138	451	300	300	300	-	0.00%
43210 Transportation/Subsistence	9,302	4,967	9,757	9,757	8,979	(778)	-7.97%
43220 Car Allowance	3,600	3,254	3,600	3,600	3,600	-	0.00%
43260 Training	1,750	938	1,618	1,918	1,164	(454)	-28.06%
43270 Employee Development	5,499	7,486	7,500	7,768	7,500	-	0.00%
43310 Advertising	3,721	4,999	6,000	6,374	6,000	-	0.00%
43410 Printing	71	13	50	50	100	50	100.00%
43610 Utilities	23,411	21,034	21,313	21,313	22,213	900	4.22%
43720 Equipment Maintenance	24,079	26,517	33,200	33,300	33,400	200	0.60%
43810 Rents and Operating Leases	22,538	22,526	23,143	23,163	21,903	(1,240)	-5.36%
43812 Equipment Replacement Pymt.	21,604	15,727	14,350	14,350	16,070	1,720	11.99%
43920 Dues and Subscriptions	1,416	2,517	2,166	2,166	2,012	(154)	-7.11%
Total: Services	134,531	172,686	148,497	148,759	139,861	(8,636)	-5.82%
<b>Capital Outlay</b>							
48120 Office Equipment	3,293	-	-	-	-	-	-
48710 Minor Office Equipment	11,724	1,633	1,220	1,261	7,435	6,215	509.43%
48720 Minor Office Furniture	10,228	-	-	-	-	-	-
48730 Minor Communication Equipment	351	-	-	-	-	-	-
Total: Capital Outlay	25,596	1,633	1,220	1,261	7,435	6,215	509.43%
<b>Department Total</b>	<b>\$ 903,027</b>	<b>\$ 959,609</b>	<b>\$ 950,469</b>	<b>\$ 950,169</b>	<b>\$ 983,246</b>	<b>\$ 32,777</b>	<b>3.45%</b>



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**Fund: 100**  
**Dept: 11231**

**Department Function**  
**Information Technology**

**Mission**

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

**FY2014 Accomplishments**

- Redesigned virtualized storage environment(SAN), allowing more effective SAN array load balancing and reducing maintenance overhead.
- Completed migration of Planning Department Web site to Content Management System.
- Provided Maintenance with a streamlined solution for tracking plowing & sanding at schools, allowing quick estimation of ongoing expenditures.
- Assisted in selection and implementation of Clerks Legislative Automation software.
- Migrated all email accounts to Exchange 2010.
- Established ½ time IT Clerk position, freeing a considerable amount of helpdesk time while improving our tracking of IT assets and purchasing.

**FY2015 New Initiatives:**

- Replace core routing infrastructure at Borough Admin Building.
- Establish annual/bi-annual PC purchase cycle for all KPB departments & service areas, and streamline our PC deployment process using system imaging.
- Implement facilities information database in Sharepoint.
- Migrate all public facing namespaces from borough.kenai.ak.us to kpb.us and plan for migration of all internal namespaces.

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
<u>High</u> priority incident response time	4 hours	9 Hours	3 Hours	5 Hours	<4 Hours
<u>Medium</u> priority incident response time	8-12 hours	18.5 Hours	21 Hours	12.5 Hours	12 Hours
<u>Low</u> priority incident response time	48 hours	197 Hours	31 Hours	29 Hours	24 Hours

**Fund: 100**

**Department Function**

**Dept: 11231**

**Information Technology - Continued**

**Priority/Goal:** Customer Service

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

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

**Measures:**

<b>Percentage of Incidents Closed</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
% of incidents closed within 120 Hours	95.1%	96%	95%	95%

**Priority/Goal:** Device Support

**Goal:** Provide support for Borough devices.

**Objective:** Provide support for Borough devices through IT staff.

**Measures:**

<b>Devices Supported:</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Desktop PC's	425	425	450	450
Phones	365	365	376	381
Printers	120	113	115	115
Servers	90	90	101	105
Total Number of Networked Devices	1,775	1,700	1,650	1,650
Annual Support Incidents	2,160	1,924	1,767	1,800
Ratio of Support Incidents to IT Dept FTE	216:1	175:1	161:1	164:1

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history	11	11	11.5	11.5

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 11231 - Information Technology**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 720,615	\$ 723,376	\$ 848,913	\$ 848,913	\$ 874,471	\$ 25,558	3.01%
40120 Temporary Wages	-	-	3,081	3,081	3,081	-	0.00%
40130 Overtime Wages	2,745	4,478	15,070	15,070	5,630	(9,440)	-62.64%
40210 FICA	60,767	61,714	75,746	75,746	76,976	1,230	1.62%
40221 PERS	261,567	284,688	192,983	192,983	195,896	2,913	1.51%
40321 Health Insurance	202,966	206,883	220,154	220,154	229,218	9,064	4.12%
40322 Life Insurance	1,206	1,257	2,079	2,079	2,132	53	2.55%
40410 Leave	97,457	97,080	109,866	109,866	111,012	1,146	1.04%
40511 Other Benefits	1,428	1,440	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,348,751	1,380,916	1,469,476	1,469,476	1,500,000	30,524	2.08%
<b>Supplies</b>							
42120 Computer Software	4,765	9,760	8,450	8,450	5,750	(2,700)	-31.95%
42210 Operating Supplies	6,415	12,173	19,400	19,400	20,500	1,100	5.67%
42230 Fuels, Oils & Lubricants	485	477	850	850	850	-	0.00%
42310 Repair/Maintenance Supplies	24,339	22,181	23,300	23,300	23,000	(300)	-1.29%
42410 Small Tools & Equipment	6,370	2,940	5,950	5,950	5,950	-	0.00%
Total: Supplies	42,374	47,531	57,950	57,950	56,050	(1,900)	-3.28%
<b>Services</b>							
43011 Contractual Services	6,000	2,992	7,700	7,700	7,100	(600)	-7.79%
43019 Software Licensing	161,817	181,365	201,200	201,200	204,120	2,920	1.45%
43110 Communications	35,461	30,897	29,520	29,520	30,660	1,140	3.86%
43140 Postage and Freight	69	39	1,000	1,000	500	(500)	-50.00%
43210 Transportation/Subsistence	5,303	6,290	8,520	8,520	8,520	-	0.00%
43250 Freight and Express	-	172	-	-	-	-	-
43260 Training	15,006	20,246	19,100	19,100	19,100	-	0.00%
43410 Printing	30	20	-	-	-	-	-
43610 Utilities	19,937	17,465	18,000	18,000	19,260	1,260	7.00%
43720 Equipment Maintenance	407	551	3,500	3,500	3,500	-	0.00%
43810 Rents & Operating Leases	-	-	350	350	350	-	0.00%
43812 Equipment Replacement Pymt.	57,095	54,441	43,320	43,320	44,072	752	1.74%
43920 Dues and Subscriptions	2,364	20	3,348	3,348	3,365	17	0.51%
Total: Services	303,489	314,498	335,558	335,558	340,547	4,989	1.49%
<b>Capital Outlay</b>							
48120 Office Equipment	4,940	3,309	3,000	3,000	3,000	-	0.00%
48210 Communication Equipment	-	7,841	10,000	10,000	10,000	-	0.00%
48710 Minor Office Equipment	15,041	12,856	11,700	11,700	10,700	(1,000)	-8.55%
48720 Minor Office Furniture	3,658	1,189	3,000	3,000	2,700	(300)	-10.00%
48730 Minor Communication Equipment	7,997	5,572	4,200	4,200	4,200	-	0.00%
Total: Capital Outlay	31,636	30,767	31,900	31,900	30,600	(1,300)	-4.08%
<b>Department Total</b>	<b>\$ 1,726,250</b>	<b>\$ 1,773,712</b>	<b>\$ 1,894,884</b>	<b>\$ 1,894,884</b>	<b>\$ 1,927,197</b>	<b>\$ 32,313</b>	<b>1.71%</b>

**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.

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

**42120 Computer Software.** Developer SDKs, mobile apps, minor software updates. Decreased with change in backup licensing model.

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

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

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

**43011 Contractual Services.** TLS circuit installation, software modifications, systems health check, helpdesk calls.

**43019 Software Licensing.** CommVault support (\$26,000), WebHelpdesk (\$2,500) EOM (\$1,400), GEMS (\$28,500), End User remote access (\$3,200), Unisys (\$22,600), McAfee (\$4,500), Microfocus Cobol (\$2,500), Microsoft office (\$51,000), Cisco, ESW, UCSS (\$28,300), Planet Press (\$2,700), VMWare Support (\$6,000), Equallogic SAN support (\$6,500), Quantum LTO rapid renewal (\$3,500), misc (\$2,920), Content Filter/Proxy License Renewal (\$12,000). Content Filter renewal is currently on a 3 year cycle due to significant 3-year term savings.

**43110 Communications.** Internet connection, third party spam filtering, Borough Administration building TLS circuit.

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

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

**43812 Equipment Replacement Payments.** See schedule below.

**43920 Dues & Subscriptions.** Experts-Exchange subscription(\$165),Safari Books Online subscriptions (\$2,500), and MSDN Microsoft Software testing/development sight access (\$700).

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

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

**48710 Minor Office Equipment.** (3) standard workstations (\$1,500 ea.), 1 development workstation (\$4,500), 1 laptop (\$1,700).

**48720 Minor Office Furniture.** 2 replacement office chairs and 1 sit/stand base).

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

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2014 Estimated</u>	<u>FY2015 Projected</u>	<u>Future Projected Payments</u>
1 Server	\$ 5,195	\$ 1,563	\$ -	\$ -
Virtual Server Software	24,671	7,791	7,791	31,163
Increase virtualization potential	12,106	6,053	6,051	6,051
Enhance data protection	39,810	19,905	19,905	59,718
Secure wireless core for borough building and ERC	7,026	3,513	3,513	3,512
Vehicle	1,758	1,758	1,758	1,758
UPS battery/cell monitoring	2,737	2,737	2,737	21,897
Core router replacement	-	-	2,317	9,268
<b>Total</b>	<b>\$ 93,303</b>	<b>\$ 43,320</b>	<b>\$ 44,072</b>	<b>\$ 133,367</b>

**Fund: 100**

**Department Function**

**Dept: 11310**

**Legal Department**

**Mission**

To provide excellent 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:**

- Update the borough code for clarification, to eliminate inconsistencies, and to improve processes.
- Regular training of public officials & employees.
- Ongoing hospital governance issues.
- Continue moving towards paperless work environment.

**FY2014 Accomplishments**

- Won 1, settled 1, & lost 0 non-routine cases in Superior Court.
- Argued 1 case in Alaska Supreme Court; awaiting decision
- Advised Anadromous Streams Task Force
- Assisted rewriting Borough Code Title 20
- Revised tax foreclosure forms, practices, & policies.
- Worked on the team to successfully revise DPS – 911 agreement.
- Assisted with fall flood response.
- Completed Operating Agreement for CPGH specialty clinic building and numerous lease agreements.
- Finalized new Sublease & Operating agreement for SPH.
- Continued converting many research files to digital format.
- Conducted training for service area boards.
- Advised BOE in 12 hearings and drafted decisions.

**FY2015 New Initiatives:**

- Further improve time and project tracking systems.
- Assist HR department in rewriting KPB Code Title 3.
- Develop more standardized forms & contracts.

**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	CY12 Actual	CY13 Actual	CY14 Estimated	CY15 Projected
Contracts and permits	N/A	~137	140	140
Ordinances	103	84	94	94
Resolutions	112	87	100	100
Legal Opinions/Research/Document review	N/A	~380	380	380
Public record requests reviewed.	77	66	70	70
Grants reviewed	N/A	61	63	65
Code enforcement actions	N/A	11	11	11
FTE staffing	5	5	5	5

**Priority/Goal:** Collect delinquent sales and property taxes

**Measures:**

Taxes Collected	CY12 Actual	CY13 Actual	CY14 Estimated	CY15 Projected
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management). Average active tax collection cases was 52 per month.	\$51,206	\$58,964	\$60,000	\$60,000

**Commentary**

Ongoing training of legal department personnel is needed to develop and update the legal department personnel's skills to ensure the borough and school district have access to the legal expertise required and reduce the need for outside counsel.

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 11310 - Legal Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 394,573	\$ 382,178	\$ 422,217	\$ 422,217	\$ 444,030	\$ 21,813	5.17%
40120 Temporary Wages	3,003	7,700	10,083	8,783	10,083	-	0.00%
40130 Overtime Wages	1,517	2,507	4,388	4,388	4,770	382	8.71%
40210 FICA	31,691	31,811	37,990	37,990	40,109	2,119	5.58%
40221 PERS	140,801	147,498	94,893	94,893	99,856	4,963	5.23%
40321 Health Insurance	99,010	92,871	100,070	100,070	99,660	(410)	-0.41%
40322 Life Insurance	648	672	1,020	1,020	1,074	54	5.29%
40410 Leave	55,932	52,505	54,666	54,666	58,476	3,810	6.97%
Total: Personnel	727,175	717,742	725,327	724,027	758,058	32,731	4.51%
<b>Supplies</b>							
42120 Computer Software	150	80	500	500	500	-	0.00%
42210 Operating Supplies	1,995	1,647	2,800	2,800	2,800	-	0.00%
42410 Small Tools & Minor Equipment	-	232	300	300	300	-	0.00%
Total: Supplies	2,145	1,959	3,600	3,600	3,600	-	0.00%
<b>Services</b>							
43011 Contractual Services	37,838	19,456	51,000	158,329	51,000	-	0.00%
43019 Software Licensing	-	1,974	-	-	1,675	1,675	-
43031 Litigation	4,888	4,075	6,000	6,150	6,000	-	0.00%
43034 Attorney Fees-Special Cases	74,480	7,732	13,395	13,395	13,395	-	0.00%
43110 Communications	2,675	2,572	3,065	4,365	4,325	1,260	41.11%
43140 Postage and Freight	464	388	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,865	5,053	11,324	11,324	12,025	701	6.19%
43220 Car Allowance	10,800	9,775	10,800	10,800	10,800	-	0.00%
43260 Training	2,076	3,434	4,530	4,530	4,630	100	2.21%
43410 Printing	83	-	200	200	200	-	0.00%
43610 Utilities	6,655	5,815	7,267	7,267	7,921	654	9.00%
43720 Equipment Maintenance	157	132	300	300	300	-	0.00%
43920 Dues and Subscriptions	37,623	33,455	36,713	36,713	28,820	(7,893)	-21.50%
Total: Services	184,604	93,861	145,094	253,873	141,591	(3,503)	-2.41%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,961	8,335	3,800	3,800	2,300	(1,500)	-39.47%
Total: Capital Outlay	1,961	8,335	3,800	3,800	2,300	(1,500)	-39.47%
<b>Department Total</b>	<b>\$ 915,885</b>	<b>\$ 821,897</b>	<b>\$ 877,821</b>	<b>\$ 985,300</b>	<b>\$ 905,549</b>	<b>\$ 27,728</b>	<b>3.16%</b>

**Line-Item Explanations**

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

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

**43019 Software Licensing.** Data scrubbing program.

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

**43110 Communications.** Adjusted for cell phone stipends.

**43210 Transportation/Subsistence.** For attendance at court and seminars including 2014 Alaska Municipal Attorney's Association meeting, International Municipal Lawyers Association annual conference, other training conferences, and meetings.

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

**48710 Minor Office Equipment.** Purchase of two new desktop computers.

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

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

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

**FY2014 Accomplishments**

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2013 CAFR, 33<sup>rd</sup> consecutive year.
- Received GFOA Distinguished Budget Presentation Award for the FY2014 budget document, 21<sup>th</sup> year.
- Implementation of new sales tax software.

**FY2015 New Initiatives:**

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.
- Specialized incident command system training for Borough and finance staff.

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
GFOA Certificate of Achievement	Yes	Yes	Yes	Yes
GFOA Budget Award	Did not apply	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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Number of Ordinances reviewed/prepared	92	84	75	75
Number of Resolutions reviewed/prepared	57	56	60	60

**Measures:**

Staffing	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing history	3	3	3	3



**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2014 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 232,995	\$ 237,250	\$ 251,934	\$ 251,934	\$ 261,646	\$ 9,712	3.85%
40120 Temporary Wages	-	-	1,121	1,121	1,121	-	0.00%
40130 Overtime Wages	837	120	1,378	1,378	1,427	49	3.56%
40210 FICA	18,849	19,478	22,381	22,381	23,206	825	3.69%
40221 PERS	81,384	89,645	56,139	56,139	58,301	2,162	3.85%
40321 Health Insurance	59,647	58,290	60,042	60,042	59,796	(246)	-0.41%
40322 Life Insurance	375	417	608	608	631	23	3.78%
40410 Leave	31,961	32,065	33,612	33,612	35,695	2,083	6.20%
40511 Other Benefits	192	170	144	144	144	-	0.00%
Total: Personnel	426,240	437,435	427,359	427,359	441,967	14,608	3.42%
<b>Supplies</b>							
42120 Computer Software	-	10	-	-	-	-	-
42210 Operating Supplies	3,427	1,585	3,200	2,135	3,200	-	0.00%
42410 Small Tools & Equipment	-	130	-	1,065	-	-	-
Total: Supplies	3,427	1,725	3,200	3,200	3,200	-	0.00%
<b>Services</b>							
43011 Contractual Services	-	1,464	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	28,166	25,518	37,500	27,500	37,500	-	0.00%
43019 Software Licensing	-	-	2,000	-	-	(2,000)	-100.00%
43110 Communication	1,606	1,090	2,200	2,200	2,200	-	0.00%
43140 Postage and Freight	1,201	-	750	750	750	-	0.00%
43210 Transportation/Subsistence	12,484	12,884	17,850	17,850	18,250	400	2.24%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	4,239	2,279	4,145	4,145	4,145	-	0.00%
43310 Advertising	-	-	360	360	300	(60)	-16.67%
43410 Printing	40	13	250	250	250	-	0.00%
43610 Utilities	3,484	3,051	4,100	4,100	4,100	-	0.00%
43720 Equipment Maintenance	559	284	560	560	560	-	0.00%
43920 Dues and Subscriptions	2,305	2,070	2,878	2,878	2,518	(360)	-12.51%
Total: Services	61,284	55,853	84,793	72,793	82,773	(2,020)	-2.38%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,028	864	-	2,000	2,200	2,200	-
Total: Capital Outlay	1,028	864	-	2,000	2,200	2,200	-
<b>Department Total</b>	<b>\$ 491,979</b>	<b>\$ 495,877</b>	<b>\$ 515,352</b>	<b>\$ 505,352</b>	<b>\$ 530,140</b>	<b>\$ 14,788</b>	<b>2.87%</b>

**Line-Item Explanations**

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

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

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

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

**48710 Minor Office Equipment.** Replacement color printer.

**Fund: 100**

**Department Function**

**Dept: 11430**

**Finance – Financial Services**

**Mission**

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

**Program Description**

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

**FY2014 Accomplishments:**

- Implemented GEMS input rolling process for project specific budgets. Allowing roll of budget to next fiscal year with a dramatic reduction of keystrokes required.
- Worked with departments in an effort to reduce the number of object codes in the chart of accounts to make the purchase order process and account selection easier, thereby reducing the frequency of off PO memos and changes to existing purchase orders.
- Refined the fixed asset verification process to provide positive confirmation of each department’s assets.

**FY2015 New Initiatives:**

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

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Payroll checks and direct deposits issued	10,157	11,253	11,000	11,000
W-2’s issued	791	988	800	800
Ratio of PR checks issued to voided/reissued checks	1,725:1	1,125:1	1,500:1	1,500:1
Number of accounts payable invoices paid	23,834	22,638	25,000	25,000
1099’s processed	250	320	330	330
Ratio of invoices paid per accounts payable staff	11,917:1	11,319:1	12,500:1	12,500:1

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Grant reports filed	150	165	155	165
Grants administered	62	88	73	80
Revenue received	\$25,074,726	\$33,734,194	\$26,500,000	\$27,500,000
Ratio of revenue received for each grant report filed	\$167,165:1	\$204,450:1	170,968:1	166,667:1

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11430	<b>Finance – Financial Services - Continued</b>

**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:**

<b>Process</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Sales tax audits completed	220	151	180	220
Registration of previously unregistered businesses	255	259	200	200
Sales tax estimates completed	133	147	100	150
Ratio of registered businesses to completed audits and estimates	23:1	21:1	29:1	23:1

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history	8	8	8	8

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 439,389	\$ 410,967	\$ 474,963	\$ 436,963	\$ 485,522	\$ 10,559	2.22%
40120 Temporary Wages	2,288	13,597	5,508	5,508	5,508	-	0.00%
40130 Overtime Wages	4,275	11,068	4,925	4,925	15,174	10,249	208.10%
40210 FICA	38,627	36,186	42,863	40,363	45,869	3,006	7.01%
40221 PERS	161,440	162,009	107,839	101,139	114,865	7,026	6.52%
40321 Health Insurance	155,127	145,241	160,112	150,612	159,456	(656)	-0.41%
40322 Life Insurance	741	696	1,183	1,183	1,225	42	3.55%
40410 Leave	62,332	52,770	57,412	53,912	64,168	6,756	11.77%
40511 Other Benefits	1,057	1,026	864	864	1,008	144	16.67%
Total: Personnel	865,276	833,560	855,669	795,469	892,795	37,126	4.34%
<b>Supplies</b>							
42120 Computer Software	-	4,482	-	-	-	-	-
42210 Operating Supplies	7,883	7,305	7,000	6,024	7,000	976	13.94%
42410 Small Tools & Equipment	-	-	-	976	-	(976)	-
Total: Supplies	7,883	11,787	7,000	7,000	7,000	-	0.00%
<b>Services</b>							
43011 Contractual Services	83	2,818	-	300	-	-	-
43019 Software Licensing	-	284	-	284	-	-	-
43110 Communication	1,500	1,784	1,800	1,800	2,400	600	33.33%
43140 Postage and Freight	4,898	6,433	6,200	6,000	6,500	300	4.84%
43210 Transportation/Subsistence	8,665	18,885	14,700	14,316	14,700	-	0.00%
43220 Car Allowance	7,200	6,023	7,200	7,200	7,200	-	0.00%
43260 Training	2,397	5,400	3,000	3,000	3,165	165	5.50%
43310 Advertising	294	826	300	300	300	-	0.00%
43410 Printing	314	-	-	-	300	300	-
43610 Utilities	4,700	4,114	4,600	4,600	5,000	400	8.70%
43720 Equipment Maintenance	648	284	600	600	600	-	0.00%
43920 Dues and Subscriptions	818	1,080	970	970	590	(380)	-39.18%
Total: Services	31,517	47,931	39,370	39,370	40,755	1,385	3.52%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	3,422	1,199	6,500	6,500	8,000	1,500	23.08%
Total: Capital outlay	3,422	1,199	6,500	6,500	8,000	1,500	23.08%
<b>Department Total</b>	<b>\$ 908,098</b>	<b>\$ 894,477</b>	<b>\$ 908,539</b>	<b>\$ 848,339</b>	<b>\$ 948,550</b>	<b>\$ 40,011</b>	<b>4.40%</b>

**Line-Item Explanations**

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

**48710 Minor Office Equipment.** Scheduled replacement of three workstations (\$2,000 each) and a network printer (\$2,000).

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

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<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11440	<b>Finance – Property Tax and Collections</b>

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

**FY2014 Accomplishments**

- Reduced the percentage cost of convenience fee associated with credit card payments.
- Accepting debit cards for payments over the counter for a minimal fee.
- On line payments of property taxes totaled \$3.3 million in calendar year 2013, which indicates a continual increase of 30-35% per calendar year.

**FY2015 New Initiatives:**

- Increase the filing of Small Claim actions on Sales Tax and Personal Property Accounts.
- Convert current Tax System to a higher version and producing the 2014 tax bills on the new version.

**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 to avoid taxpayers having to repurchase property.

**Measures:**

<b>Documents processed</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Real Property Tax Bills Produced	64,641	64,689	64,717	64,830
Foreclosure Notices Sent	2,566	2,763	2,880	2,895
Number of Properties with Foreclosure Judgment	1,594	1,606	1,650	1,700
Clerk’s Deed filed (foreclosure process completed)	42	42	44	45
% of property tax collected	99.9%	98.6%	99.9%	99.9%

**Priority:** Effective Governance

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

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

**Measures:**

<b>Claims filed or Processed</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Sales Tax Liens Filed	104	99	85	90
Small Claims Filed	9	17	20	20
Percentage of personal property accounts transferred	.07%	.09%	1.05%	1.05%
Sales Tax/Personal Property Tax Collected in House(000’s)	\$935	\$936	\$938	\$938

**Fund: 100**  
**Dept: 11440**

**Department Function**  
**Finance – Property Tax and Collections**

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history	7	7	7	7

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 324,592	\$ 349,136	\$ 388,836	\$ 388,836	\$ 403,720	\$ 14,884	3.83%
40120 Temporary Wages	1,343	3,654	7,500	7,500	6,000	(1,500)	-20.00%
40130 Overtime Wages	1,520	1,511	6,266	6,266	4,924	(1,342)	-21.42%
40210 FICA	27,234	30,725	35,886	35,886	37,043	1,157	3.22%
40221 PERS	123,494	140,639	89,613	89,613	92,719	3,106	3.47%
40321 Health Insurance	139,954	134,829	140,098	140,098	139,524	(574)	-0.41%
40322 Life Insurance	572	614	984	984	1,020	36	3.66%
40410 Leave	48,757	56,049	54,283	54,283	56,774	2,491	4.59%
40511 Other Benefits	1,015	963	1,008	1,008	864	(144)	-14.29%
Total: Personnel	668,481	718,120	724,474	724,474	742,588	18,114	2.50%
<b>Supplies</b>							
42210 Operating Supplies	5,059	5,436	5,000	5,000	5,000	-	0.00%
Total: Supplies	5,059	5,436	5,000	5,000	5,000	-	0.00%
<b>Services</b>							
43011 Contractual Services	15,337	21,576	21,800	21,800	21,800	-	0.00%
43019 Software Licensing	78,812	87,569	91,900	91,900	96,100	4,200	4.57%
43110 Communications	1,670	1,718	2,500	2,500	2,500	-	0.00%
43140 Postage and Freight	28,977	27,447	32,000	31,658	33,000	1,000	3.13%
43210 Transportation/Subsistence	2,556	3,355	4,200	4,200	3,950	(250)	-5.95%
43260 Training	450	455	1,050	1,050	850	(200)	-19.05%
43310 Advertising	16,036	8,467	10,000	10,000	10,000	-	0.00%
43410 Printing	985	686	750	750	250	(500)	-66.67%
43610 Utilities	7,135	6,236	6,000	6,000	6,000	-	0.00%
43720 Equipment Maintenance	959	684	1,000	1,000	1,100	100	10.00%
43810 Rents & Operating Leases	320	330	-	342	400	400	-
43920 Dues and Subscriptions	2,286	2,188	2,350	2,350	1,900	(450)	-19.15%
43931 Recording Fees	13,166	11,375	12,000	12,000	13,000	1,000	8.33%
43932 Litigation Reports	43,780	46,367	50,000	68,359	50,000	-	0.00%
Total: Services	212,469	218,453	235,550	253,909	240,850	5,300	2.25%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,485	6,706	7,300	7,300	8,500	1,200	16.44%
48720 Minor Office Furniture	672	928	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	2,157	7,634	8,300	8,300	9,500	1,200	14.46%
<b>Department Total</b>	<b>\$ 888,166</b>	<b>\$ 949,643</b>	<b>\$ 973,324</b>	<b>\$ 991,683</b>	<b>\$ 997,938</b>	<b>\$ 24,614</b>	<b>2.53%</b>

**Line-Item Explanations**

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

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

**43019 Software Licensing.** Yearly licensing fee for the payment processing remittance system (\$2,900), and property tax billing and collection software & tax website -Manatron (\$92,380, a 5% increase).

**43140 Postage and Freight.** Includes postage increase .

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

**43410 Printing.** Decrease in amount due to outsourcing of property tax bills.

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

**48710 Minor Office Equipment.** Scheduled computer upgrades and printer.

**48720 Minor Office Furniture.** Replace worn out office chairs.



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<b>Fund:</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11441</b>	<b>Finance – Sales Tax</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

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

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

**FY2014 Accomplishments**

- Completed the redesign of various sales tax forms for use with the new sales tax software system being implemented.
- Installation and implementation of new sales tax software system
- Redesign Borough's various sales tax forms to take advantage of features available in the new sales tax software system.

**FY2015 New Initiatives:**

- Review existing sales tax code and policies and update as needed.
- Investigate the possibility of migrating the monitoring of Special Assessments to Property Tax Collection.
- Continue to refine procedures to reduce expense and yet provide acceptable level of service to business owners.

**Performance Measures**

**Priority/Goal:** Effective Governance

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

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

**Measures:**

<b>Forms processed/revenue collected</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Sales Tax Revenue Collected (000's) FY data	\$28,743	\$29,665	\$29,938	\$31,136
Sales Tax Returns Processed	35,824	34,576	35,500	36,200
Registered Businesses	8,060	8,956	9,300	9,600
Sales Tax Certificates issued	812	864	900	925
Resale Cards issued	2,676	2,507	2,600	2,650
Exempt Cards issued	1,625	1,637	1,675	1,700
Owner Builder Cards issued	233	199	215	230
Special Assessment accounts billed and maintained	326	411	700	800
Land sales escrows maintained	43	38	40	42
Land leases monitored	34	35	37	40

**Priority/Goal:** Effective Governance

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

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

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing History	4	4	4	4

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 11441 - Finance - Sales Tax**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 193,894	\$ 211,203	\$ 221,572	\$ 221,572	\$ 229,714	\$ 8,142	3.67%
40120 Temporary Wages	-	3,827	2,200	2,200	2,518	318	14.45%
40130 Overtime Wages	61	261	1,105	1,105	1,150	45	4.07%
40210 FICA	15,426	18,525	19,924	19,924	20,464	540	2.71%
40221 PERS	71,511	80,581	50,286	50,286	52,150	1,864	3.71%
40321 Health Insurance	82,376	77,940	80,056	80,056	79,728	(328)	-0.41%
40322 Life Insurance	328	355	560	560	578	18	3.21%
40410 Leave	26,303	26,979	29,676	29,676	27,951	(1,725)	-5.81%
40511 Other Benefits	596	520	432	432	432	-	0.00%
Total: Personnel	390,495	420,191	405,811	405,811	414,685	8,874	2.19%
<b>Supplies</b>							
42210 Operating Supplies	1,009	1,395	1,600	1,600	1,600	-	0.00%
Total: Supplies	1,009	1,395	1,600	1,600	1,600	-	0.00%
<b>Services</b>							
43011 Contractual Services	325	1,366	3,000	29,127	20,000	17,000	566.67%
43019 Software Licensing	90,821	128,575	103,065	184,194	105,000	1,935	1.88%
43110 Communications	982	935	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	21,244	22,182	27,500	25,811	30,000	2,500	9.09%
43210 Transportation/Subsistence	1,582	129	3,040	2,623	3,425	385	12.66%
43260 Training	1,000	-	1,200	1,200	1,850	650	54.17%
43310 Advertising	5,512	6,546	7,900	7,900	8,300	400	5.06%
43410 Printing	2,355	3,485	3,500	3,500	3,800	300	8.57%
43610 Utilities	2,668	2,332	2,800	2,800	2,800	-	0.00%
43720 Equipment Maintenance	2,549	2,274	3,000	3,000	3,000	-	0.00%
43812 Equipment Replacement Pymt.	172,797	81,327	140,712	140,712	140,712	-	0.00%
43920 Dues and Subscriptions	168	50	250	610	373	123	49.20%
Total: Services	302,003	249,201	297,167	402,677	320,460	23,293	7.84%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	-	22,249	2,000	1,742	3,600	1,600	80.00%
48720 Minor Office Furniture	-	-	400	658	500	100	25.00%
48730 Minor Communication Equipment	249	-	300	300	300	-	0.00%
Total: Capital Outlay	249	22,249	2,700	2,700	4,400	1,700	62.96%
<b>Department Total</b>	<b>\$ 693,756</b>	<b>\$ 693,036</b>	<b>\$ 707,278</b>	<b>\$ 812,788</b>	<b>\$ 741,145</b>	<b>\$ 33,867</b>	<b>4.79%</b>

**Line-Item Explanations**

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

**43011 Contractual Services.** To pay the division's share (50%) of web reports and electronic payment system (\$3,000), creation of scannable forms and revisions of other forms(\$17,000)

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

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

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

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

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

**48710 Minor Office Equipment.** Scheduled computer upgrades, one desktop (\$2,000) and one laserjet printer(\$1,600).

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2014 Estimated	FY2015 Projected	Future Projected Payments
SRT Sales Tax System	\$ 81,327	\$ 140,712	\$ 140,712	\$ 340,809
	\$ 81,327	\$ 140,712	\$ 140,712	\$ 340,809

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Finance Department Totals**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,190,870	\$ 1,208,556	\$ 1,337,305	\$ 1,299,305	\$ 1,380,602	\$ 43,297	3.24%
40120 Temporary Wages	3,631	21,078	16,329	16,329	15,147	(1,182)	-7.24%
40130 Overtime Wages	6,693	12,960	13,674	13,674	22,675	9,001	65.83%
40210 FICA	100,136	104,914	121,054	118,554	126,582	5,528	4.57%
40221 PERS	437,829	472,874	303,877	297,177	318,035	14,158	4.66%
40321 Health Insurance	437,104	416,300	440,308	430,808	438,504	(1,804)	-0.41%
40322 Life Insurance	2,016	2,082	3,335	3,335	3,454	119	3.57%
40410 Leave	169,353	167,863	174,983	171,483	184,588	9,605	5.49%
40511 Other Benefits	2,860	2,679	2,448	2,448	2,448	-	0.00%
Total: Personnel	2,350,492	2,409,306	2,413,313	2,353,113	2,492,035	78,722	3.26%
<b>Supplies</b>							
42120 Computer Software	-	4,492	-	-	-	-	-
42210 Operating Supplies	17,378	15,721	16,800	14,759	16,800	-	0.00%
42410 Small Tools	-	130	-	2,041	-	-	-
Total: Supplies	17,378	20,343	16,800	16,800	16,800	-	0.00%
<b>Services</b>							
43011 Contractual Services	15,745	27,224	29,800	56,227	46,800	17,000	57.05%
43017 Investment Portfolio Fees	28,166	25,518	37,500	27,500	37,500	-	0.00%
43019 Software Licensing	169,633	216,428	196,965	276,378	201,100	4,135	2.10%
43110 Communication	5,758	5,527	7,700	7,700	8,300	600	7.79%
43140 Postage and Freight	56,320	56,062	66,450	64,219	70,250	3,800	5.72%
43210 Transportation/Subsistence	25,287	35,253	39,790	38,989	40,325	535	1.34%
43220 Car Allowance	14,400	13,223	14,400	14,400	14,400	-	0.00%
43260 Training	8,086	8,134	9,395	9,395	10,010	615	6.55%
43310 Advertising	21,842	15,839	18,560	18,560	18,900	340	1.83%
43410 Printing	3,694	4,184	4,500	4,500	4,600	100	2.22%
43610 Utilities	17,987	15,733	17,500	17,500	17,900	400	2.29%
43720 Equipment Maintenance	4,715	3,526	5,160	5,160	5,260	100	1.94%
43810 Rents & Operating Leases	320	330	-	342	400	400	-
43812 Equipment Replacement Pymt.	172,797	81,327	140,712	140,712	140,712	-	0.00%
43920 Dues and Subscriptions	5,577	5,388	6,448	6,808	5,381	(1,067)	-16.55%
43931 Recording Fees	13,166	11,375	12,000	12,000	13,000	1,000	8.33%
43932 Litigation Reports	43,780	46,367	50,000	68,359	50,000	-	0.00%
Total: Services	607,273	571,438	656,880	768,749	684,838	27,958	4.26%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	5,935	31,018	15,800	17,542	22,300	6,500	41.14%
48720 Minor Office Furniture	672	928	1,400	1,658	1,500	100	7.14%
48730 Minor Communication Equipment	249	-	300	300	300	-	0.00%
Total: Capital Outlay	6,856	31,946	17,500	19,500	24,100	6,600	37.71%
<b>Department Total</b>	<b>\$ 2,981,999</b>	<b>\$ 3,033,033</b>	<b>\$ 3,104,493</b>	<b>\$ 3,158,162</b>	<b>\$ 3,217,773</b>	<b>\$ 113,280</b>	<b>3.65%</b>

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<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11510	<b>Assessing Administration</b>

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

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

**Major Long Term Issues and Concerns:**

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

**FY2015 New Initiatives:**  
 Migration from GRM 8.04 to 8.06 and then to 9.0.

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
50K Residential Applications approved (new). (FY12 through FY14 exemption amount was 20K.)	698	633	691	674
Senior Citizen Applications approved (new)	697	466	642	602
Disabled Veteran Applications approved (new)	29	25	34	29
Disabled Resident Tax Credit Applications approved (all)	384	366	369	373
Other exemption applications approved (all)	1,238	1,070	1,331	1,213
Parcels with exemption of any type	32,086	32,162	33,084	32,444

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Parcel count – real property	64,396	64,540	64,983	65,425
Parcel count – oil & gas accounts	210	221	256	279
Parcel count – personal property	6,492	6,511	6,851	6,871
Ownership changes	3,611	4,181	4,800	4,800
Address Changes	1,646	2,404	2,200	2,200

**Fund: 100**  
**Dept: 11510**

**Department Function**  
**Assessing Administration - Continued**

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history	10	10	10	10

**Commentary**

Administrative Division has experienced some key staff turnover due to retirement of a senior clerk and the title examiner. Well-qualified replacements have been hired and trained to fill these positions.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11510 - Assessing Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 504,341	\$ 529,368	\$ 610,078	\$ 610,078	\$ 613,758	\$ 3,680	0.60%
40120 Temporary Wages	6,026	22,188	31,200	31,200	31,200	-	0.00%
40130 Overtime Wages	2,521	1,641	12,582	12,582	12,380	(202)	-1.61%
40210 FICA	45,042	47,353	58,137	58,137	58,441	304	0.52%
40221 PERS	195,471	218,015	140,782	140,782	141,522	740	0.53%
40321 Health Insurance	198,020	192,862	200,140	200,140	199,320	(820)	-0.41%
40322 Life Insurance	899	983	1,531	1,531	1,538	7	0.46%
40410 Leave	72,296	73,804	81,631	81,631	82,256	625	0.77%
40511 Other Benefits	1,168	1,188	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,025,784	1,087,402	1,137,233	1,137,233	1,141,567	4,334	0.38%
<b>Supplies</b>							
42120 Computer Software	-	942	800	800	800	-	0.00%
42210 Operating Supplies	3,316	4,941	4,500	4,500	4,500	-	0.00%
42410 Small Tools & Equipment	500	454	500	500	500	-	0.00%
Total: Supplies	3,816	6,337	5,800	5,800	5,800	-	0.00%
<b>Services</b>							
43011 Contractual Services	36,479	33,020	36,000	36,000	43,100	7,100	19.72%
43019 Software Licensing	77,090	82,213	95,355	95,355	88,800	(6,555)	-6.87%
43110 Communications	2,492	2,619	3,200	3,200	3,200	-	0.00%
43140 Postage and Freight	12,629	12,883	14,900	14,900	8,900	(6,000)	-40.27%
43210 Transportation/Subsistence	9,382	13,770	17,294	17,294	18,717	1,423	8.23%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	925	2,811	3,450	3,450	3,650	200	5.80%
43310 Advertising	1,260	1,482	1,900	1,900	1,900	-	0.00%
43410 Printing	3,122	3,708	3,000	3,000	1,500	(1,500)	-50.00%
43610 Utilities	9,419	8,255	6,120	6,120	6,610	490	8.01%
43720 Equipment Maintenance	1,233	649	900	900	900	-	0.00%
43920 Dues and Subscriptions	1,209	2,344	2,455	2,455	1,780	(675)	-27.49%
Total: Services	162,440	170,954	191,774	191,774	186,257	(5,517)	-2.88%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	421	6,521	3,000	3,120	3,800	800	26.67%
48720 Minor Office Furniture	-	956	2,000	1,880	1,000	(1,000)	-50.00%
48730 Minor Communication Equipment	25	-	-	-	-	-	-
48740 Minor Machines & Equipment	415	300	-	-	4,500	4,500	-
Total: Capital Outlay	861	7,777	5,000	5,000	9,300	4,300	86.00%
<b>Department Total</b>	<b>\$ 1,192,901</b>	<b>\$ 1,272,470</b>	<b>\$ 1,339,807</b>	<b>\$ 1,339,807</b>	<b>\$ 1,342,924</b>	<b>\$ 3,117</b>	<b>0.23%</b>

**Line-Item Explanations**

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

**42120 Computer Software.** Crystal Reports version updates.

**43011 Contractual Services.** Electronic copies of recorded documents from all districts (\$6,000), all assessment notices and informational brochure annual printing and mailing (\$37,100).

**43019 Software Licensing.** Decrease of \$6,000 for annual support that was anticipated for fieldworker application that had to be cancelled; existing support contractual rate increase 5%.

**43140 Postage and Freight.** Decrease due to outsourcing of all mailings this year.

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

**43260 Training.** Anticipated increase in course fees, new clerk to AAAO course 1A-Assessment in Alaska, admin manager to IAAO course 400-Assessment Administration, title examiner to IRWA land title course.

**43410 Printing.** Decrease due to outsourcing of all assessment notices and renditions.

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

**48710 Minor Office Equipment.** Scheduled replacement of 2 computers.

**48720 Minor Office Furniture.** Scheduled replacement of 3 office chairs.

**48740 Minor Machines & Equipment.** Scheduled replacement of color printer.



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<b>Fund:</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>11520</b>	<b>Assessing Appraisal</b>

**Mission**

Perform equitable, fair, and uniform real and personal property assessments borough-wide in a timely and courteous manner, while adhering to all applicable state and local laws.

**Program Description**

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

**Major Long Term Issues and Concerns:**

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

**FY2014 Accomplishments:**

- Field canvassed Anchor Point, Ridgeway, Soldotna, and parts of Ninilchik, Kenai, and Nikiski.
- Updated land models for Soldotna, Ridgeway and Sterling.
- Processed and reviewed 201 appeals, represented borough at 30 BOE hearings (26 upheld).

**Performance Measures**

**Measures:**

<b>Staff and Mileage</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing History	12	12	12	12
Staff Miles Traveled	94,800	94,800	65,000	65,000

**Priority/Goal:** Market Value of All Taxable Property

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

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

**Measures:**

<b>Real Property Assessment Roll</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Value (000's)	\$5,697,420	\$5,641,918	\$5,703,040	\$5,532,024
Increase from Prior Year (000's)	258	-56	61	57
% Increase From Prior Year	4.70%	-0.97%	1.08%	1.00%

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

**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:**

<b>Inspections</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Improved Parcels	8,729	9,388	8,800	7,635
Vacant Parcels	5,674	5,821	5,720	6,704
Total Inspections	14,403	14,403	14,520	14,069

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

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

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

**Measures:**

<b>Appeals</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Informal Review	1041	818	804	800
Appeals Filed	283	294	201	248
Heard by Board of Equalization	56	26	30	37
Assessor Value Upheld	48	24	26	32

**Dept: 11520 Assessing – Appraisal - Continued**

<b>Inspection Areas</b>	<b>Parcels With Structure</b>	<b>Vacant Parcels</b>	<b>Total Parcels</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14 Estimate</b>	<b>FY15 Projected</b>
Anchor Point	1,754	3,012	4,766					3,572	1,194	
Clam Gulch	161	335	496				495			
Cooper Landing	395	267	662					662		
Funny River	852	1,270	2,122				2,121			
Homer	4,560	3,385	7,945				7,942			
Hope/Sunrise	282	258	540	494					540	
K-Beach	3,537	2,226	5,763			5,726				5,763
Kasilof	1,919	2,466	4,385			700	3,657			
Kenai	2,841	2,113	4,954					4,443	493	
Lowell Point	109	426	535	264						535
Mobile Home Parks	417		417	434	431	422	424	424		
Moose Pass	672	479	1,151						1,151	
Nikiski/North Kenai	2,636	4,020	6,656		6,527			68	3,850	2,648
Ninilchik/Deep Creek	1,973	3,442	5,415					4,583	832	
Point Possession	251	842	1,093		1,087					
Port Graham/Nanwalek	476	1,061	1,537		733					1,537
Ridgeway	1,858	1,360	3,218	3,216					3,218	
Seldovia	260	221	481		481					481
Seward	1,476	963	2,439	2,416						2,976*
Soldotna	1,738	950	2,688	2,527					2,688	
South Kachemak Bay	247	681	928						928	
Sterling	2,891	2,389	5,280			5,202				1,000
West Side of Inlet	287	1,225	1,512			1,305				
<b>Total</b>	<b>31,592</b>	<b>33,391</b>	<b>64,983</b>	<b>9,351</b>	<b>9,259</b>	<b>13,355</b>	<b>14,639</b>	<b>16,293</b>	<b>14,894</b>	<b>14,940</b>

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

\*Includes 537 remote Resurrection Bay parcels

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 11520 - Assessing Appraisal**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 660,115	\$ 694,051	\$ 768,465	\$ 768,465	\$ 800,356	\$ 31,891	4.15%
40120 Temporary Wages	69,068	74,055	92,418	92,418	95,172	2,754	2.98%
40130 Overtime Wages	3,607	1,650	14,067	14,067	14,699	632	4.49%
40210 FICA	65,472	68,328	81,415	81,415	84,575	3,160	3.88%
40221 PERS	244,466	277,708	198,615	198,615	207,466	8,851	4.46%
40321 Health Insurance	237,950	255,444	280,196	280,196	279,048	(1,148)	-0.41%
40322 Life Insurance	1,128	1,253	2,164	2,164	2,257	93	4.30%
40410 Leave	95,497	105,694	114,666	114,666	119,323	4,657	4.06%
40511 Other Benefits	1,579	1,668	1,729	1,729	1,584	(145)	-8.39%
Total: Personnel	1,378,882	1,479,851	1,553,735	1,553,735	1,604,480	50,745	3.27%
<b>Supplies</b>							
42120 Computer Software	-	16,260	500	29,100	500	-	0.00%
42210 Operating Supplies	2,684	3,582	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oil & Lubricants	123	137	500	500	500	-	0.00%
42250 Uniforms	-	-	-	250	50	50	-
42310 Repair/Maintenance Supplies	-	-	150	150	150	-	0.00%
42360 Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	1,905	2,243	2,600	2,350	2,350	(250)	-9.62%
Total: Supplies	4,712	22,222	7,250	35,850	7,050	(200)	-2.76%
<b>Services</b>							
43011 Contractual Services	26,192	20,738	10,000	10,000	10,000	-	0.00%
43019 Software Licensing	-	-	-	5,950	-	-	-
43110 Communications	2,975	2,336	3,500	3,500	3,500	-	0.00%
43210 Transportation/Subsistence	116,548	71,232	104,338	104,338	122,468	18,130	17.38%
43220 Car Allowance	43,619	43,494	48,800	48,800	43,200	(5,600)	-11.48%
43260 Training	550	3,920	4,950	4,950	5,500	550	11.11%
43410 Printing	54	-	200	200	200	-	0.00%
43610 Utilities	7,517	6,560	9,180	9,180	9,915	735	8.01%
43720 Equipment Maintenance	-	-	200	200	200	-	0.00%
43750 Vehicle Maintenance	-	244	300	300	300	-	0.00%
43810 Rents & Operating Leases	-	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	-	7,734	7,734	7,734	7,734	-	0.00%
43920 Dues & Subscriptions	1,452	1,951	2,120	2,120	2,270	150	7.08%
Total: Services	198,907	158,209	191,622	197,572	205,587	13,965	7.29%
<b>Capital Outlay</b>							
48310 Vehicles	11,996	3,471	-	-	-	-	-
48710 Minor Office Equipment	5,523	930	4,500	4,500	4,500	-	0.00%
48730 Minor Communication Equipment	-	-	500	500	-	(500)	-100.00%
48740 Minor Machines & Equipment	539	-	-	-	-	-	-
Total: Capital Outlay	18,058	4,401	5,000	5,000	4,500	(500)	-10.00%
<b>Department Total</b>	<b>\$ 1,600,559</b>	<b>\$ 1,664,683</b>	<b>\$ 1,757,607</b>	<b>\$ 1,792,157</b>	<b>\$ 1,821,617</b>	<b>\$ 64,010</b>	<b>3.64%</b>

**Fund 100**  
**Department 11520 - Assessing Appraisal - Continued**

**Line-Item Explanations**

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

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

**42250 Uniforms.** Purchased new high-visibility vests for all field staff last year; decrease this year reflects replacement fund only.

**42410 Small Tools & Equipment.** Decrease based upon previous years expenditures.

**43011 Contractual Services.** Photo processing.

**43019 Software Licensing.** Decrease due to cancellation of field worker application.

**43210 Transportation/Subsistence.** Travel related cost for appraisers working in the field and for training; increase primarily due to the cost of canvass inspections in Seward and Seldovia.

**43260 Training.** Increase due to anticipated increase in course registration fees.

**43610 Utilities.** Anticipated increase in utility rates.

**43812 Equipment Replacement Fund.** Installment for the purchase/ replacement of tablet computers for field data review and GPS.

**43920 Dues & Subscriptions.** Annual recurring dues & subscriptions.

**48710 Minor Office Equipment.** Scheduled replacement of 2 computers.

**48720 Minor Office Furniture.** Scheduled replacement of 3 office chairs.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY 2014 Estimated</u>	<u>FY 2015 Projected</u>	<u>Future Projected Payments</u>
10 Tablet Computers	\$ 7,734	\$ 7,734	\$ 7,734	\$ -

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100  
Assessing Department Totals**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,164,456	\$ 1,223,419	\$ 1,378,543	\$ 1,378,543	\$ 1,414,114	\$ 35,571	2.58%
40120 Temporary Wages	75,094	96,243	123,618	123,618	126,372	2,754	2.23%
40130 Overtime Wages	6,128	3,291	26,649	26,649	27,079	430	1.61%
40210 FICA	110,514	115,681	139,552	139,552	143,016	3,464	2.48%
40221 PERS	439,937	495,723	339,397	339,397	348,988	9,591	2.83%
40321 Health Insurance	435,970	448,306	480,336	480,336	478,368	(1,968)	-0.41%
40322 Life Insurance	2,027	2,236	3,695	3,695	3,795	100	2.71%
40410 Leave	167,793	179,498	196,297	196,297	201,579	5,282	2.69%
40511 Other Benefits	2,747	2,856	2,881	2,881	2,736	(145)	-5.03%
Total: Personnel	2,404,666	2,567,253	2,690,968	2,690,968	2,746,047	55,079	2.05%
<b>Supplies</b>							
42120 Computer Software	-	17,202	1,300	29,900	1,300	-	0.00%
42210 Operating Supplies	6,000	8,523	7,500	7,500	7,500	-	0.00%
42230 Fuel, Oil & Lubricants	123	137	500	500	500	-	0.00%
42250 Uniforms	-	-	-	250	50	50	-
42310 Repair/Maintenance Supplies	-	-	150	150	150	-	0.00%
42360 Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools	2,405	2,697	3,100	2,850	2,850	(250)	-8.06%
Total: Supplies	8,528	28,559	13,050	41,650	12,850	(200)	-1.53%
<b>Services</b>							
43011 Contractual Services	62,671	53,758	46,000	46,000	53,100	7,100	15.43%
43019 Software Licensing	77,090	82,213	95,355	101,305	88,800	(6,555)	-6.87%
43110 Communications	5,467	4,955	6,700	6,700	6,700	-	0.00%
43140 Postage and Freight	12,629	12,883	14,900	14,900	8,900	(6,000)	-40.27%
43210 Transportation/Subsistence	125,930	85,002	121,632	121,632	141,185	19,553	16.08%
43220 Car Allowance	50,819	50,694	56,000	56,000	50,400	(5,600)	-10.00%
43260 Training	1,475	6,731	8,400	8,400	9,150	750	8.93%
43310 Advertising	1,260	1,482	1,900	1,900	1,900	-	0.00%
43410 Printing	3,176	3,708	3,200	3,200	1,700	(1,500)	-46.88%
43610 Utilities	16,936	14,815	15,300	15,300	16,525	1,225	8.01%
43720 Equipment Maintenance	1,233	649	1,100	1,100	1,100	-	0.00%
43750 Vehicle Maintenance	-	244	300	300	300	-	0.00%
43810 Rents & Operating Leases	-	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	-	7,734	7,734	7,734	7,734	-	0.00%
43920 Dues and Subscriptions	2,661	4,295	4,575	4,575	4,050	(525)	-11.48%
Total: Services	361,347	329,163	383,396	389,346	391,844	8,448	2.20%
<b>Capital Outlay</b>							
48310 Vehicles	11,996	3,471	-	-	-	-	-
48710 Minor Office Equipment	5,944	7,451	7,500	7,620	8,300	800	10.67%
48720 Minor Office Furniture	-	956	2,000	1,880	1,000	(1,000)	-50.00%
48730 Minor Communication Equipment	25	-	500	500	-	(500)	-100.00%
48740 Minor Machines & Equipment	954	300	-	-	4,500	4,500	-
Total: Capital Outlay	18,919	12,178	10,000	10,000	13,800	3,800	38.00%
<b>Department Total</b>	<b>\$ 2,793,460</b>	<b>\$ 2,937,153</b>	<b>\$ 3,097,414</b>	<b>\$ 3,131,964</b>	<b>\$ 3,164,541</b>	<b>\$ 67,127</b>	<b>2.17%</b>

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 21110	<b>Resource Planning Administration</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

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

**FY2014 Accomplishments**

- Coordinated with KPB RSA to define the roles and responsibilities for installation of street signs on maintained vs. un-maintained roads.
- Modified the street addressing program to identify needed street signs prior to addressing.

- Completed the public input and draft process for the rewrite of the Platting Code.
- Field verification and uniform address sign posting of Kachemak City and Diamond Ridge E 911 communities.
- Developed a Hazard Tree Removal Program in coordination with Homer Electric Association.
- Assisted the cities of Seldovia and Kenai with their draft comprehensive plan reviews.
- Assisted Caribou Hills Cabin Hoppers and Tsalteshi Trail Association with trail improvement grants.

**FY2015 New Initiatives:**

- Begin the Comprehensive Plan rewrite process.
- Audit address data against incorporated city and utility company address data.
- Establish greater interdepartmental communication to help facilitate public inquires.
- Facilitate completion of Comprehensive Plans for Seldovia and Kenai.
- Define a future network of roads to serve communities outside the cities through platting and vacations.
- Maintain and enhance relationships with Native Villages and Tribal Councils.
- Facilitate strategy sessions with the cities to discuss best practices to produce a policies and procedure manual for addressing.
- Continue to educate the public and Assembly on the importance of road construction before final plat.
- Reapportion the Planning Commission to meet state and borough requirements.

**Performance Measures**

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

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

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

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

**Measures:**

Description	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Street Name Origination Project (100% Complete)	115	7	--	--
Target Completion	94%	100%	--	--
Street Name Changes (25% complete)	17	14	15	15
Target Completion	17%	25%	33%	42%
Address Signs Posted (25% complete)	971	509	700	700
Target Completion	17%	25%	33%	42%
Street Signs Posted (0% complete)	--	--	150	50
Target Completion	--	--	25%	33%



<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 21110	<b>Resource Planning Administration - Continued</b>

**Measures:**

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Front Counter Walk Ins	2,369	2,926	3,500	3,500
Calls for Information	4,478	4,379	4,500	4,500
Special Order Maps	1,114	805	1,000	1,000

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Platting Reports	512	518	525	525
Administrative Reviews	127	142	150	200
Public Hearing Notices	4,671	5,150	5,500	5,500
Recorded Plats	146	143	150	160
Provided within time required by the code.	100%	100%	100%	100%

**Measures:**

Staffing	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing history	9	9	9	9

**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**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 507,658	\$ 542,509	\$ 585,768	\$ 585,768	\$ 595,504	\$ 9,736	1.66%
40120 Temporary Wages	12,733	51,763	16,120	16,120	16,120	-	0.00%
40120 Meeting Allowance PC	25,400	-	42,600	42,600	42,600	-	0.00%
40130 Overtime Wages	3,505	5,101	5,265	5,265	21,683	16,418	311.83%
40210 FICA	45,833	53,712	59,398	59,398	61,764	2,366	3.98%
40221 PERS	186,586	212,012	133,680	133,680	140,120	6,440	4.82%
40321 Health Insurance	169,010	157,149	180,126	180,126	179,389	(737)	-0.41%
40322 Life Insurance	857	950	1,465	1,465	1,492	27	1.84%
40410 Leave	76,046	77,843	81,230	81,230	80,511	(719)	-0.89%
40511 Other Benefits	1,200	2,102	1,008	1,008	1,152	144	14.29%
Total: Personnel	1,028,828	1,103,141	1,106,660	1,106,660	1,140,335	33,675	3.04%
<b>Supplies</b>							
42020 Signage Supplies	14,876	19,080	15,000	15,000	20,000	5,000	33.33%
42120 Computer Software	265	40	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	6,620	6,934	8,300	8,300	8,300	-	0.00%
42230 Fuel, Oil & Lubricants	12,755	11,275	14,000	14,000	13,000	(1,000)	-7.14%
42250 Uniforms	250	-	-	-	-	-	-
42360 Motor Vehicle Repair Supplies	962	1,199	1,500	1,500	1,500	-	0.00%
Total: Supplies	35,728	38,528	39,800	39,800	43,800	4,000	10.05%
<b>Services</b>							
43011 Contractual Services	3,145	6,680	20,000	72,400	25,000	5,000	25.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43110 Communications	3,535	5,128	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	10,270	11,158	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	5,423	9,103	21,073	21,473	20,084	(989)	-4.69%
43210 Transportation/Subsistence PC	18,025	22,330	19,250	19,250	19,250	-	0.00%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	18,450	19,950	25,200	25,200	25,200	-	0.00%
43260 Training	1,378	3,051	3,225	3,225	4,470	1,245	38.60%
43260 Training PC	1,055	3,006	2,000	2,000	2,000	-	0.00%
43310 Advertising	20,300	19,776	30,000	29,856	25,000	(5,000)	-16.67%
43410 Printing	407	36	500	500	500	-	0.00%
43610 Utilities	11,221	9,806	11,000	11,000	11,000	-	0.00%
43720 Equipment Maintenance	1,647	1,064	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	196	15	500	500	500	-	0.00%
43810 Rents & Operating Leases	220	428	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	7,692	6,489	5,135	5,135	4,880	(255)	-4.97%
43920 Dues and Subscriptions	3,237	2,191	3,150	3,150	3,605	455	14.44%
43931 Recording Fees	-	60	300	300	200	(100)	-33.33%
Total: Services	114,801	128,871	172,933	225,589	173,289	356	0.21%
<b>Capital Outlay</b>							
48120 Office Equipment	-	-	5,000	2,700	5,500	500	10.00%
48710 Minor Office Equipment	6,583	5,782	5,000	7,300	5,000	-	0.00%
48720 Minor Office Furniture	519	4,935	500	500	500	-	0.00%
48740 Minor Machinery & Equipment	423	300	-	-	-	-	-
Total: Capital Outlay	7,525	11,017	10,500	10,500	11,000	500	4.76%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(98,019)	(111,503)	(102,763)	(102,763)	(112,842)	(10,079)	-
Total: Interdepartmental Charges	(98,019)	(111,503)	(102,763)	(102,763)	(112,842)	(10,079)	-
<b>Department Total</b>	<b>\$ 1,088,863</b>	<b>\$ 1,170,054</b>	<b>\$ 1,227,130</b>	<b>\$ 1,279,786</b>	<b>\$ 1,255,582</b>	<b>\$ 28,452</b>	<b>2.32%</b>

**Fund 100**  
**Department 21110 - Resource Planning Administration - Continued**

**Line-Item Explanations**

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

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

**40120 Temporary Wages.** Addressing project & code rewrite. Temporary coverage for staff absences.

**43011 Contractual Services.** Advisory planning commission budgets (\$5,000), code compliance and right of way surveys (\$20,000).

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

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

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

**48120 Office Machines.** Replace flatbed scanner - ledger size scanner.

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

**48720 Minor Office Furniture.** Replace staff chairs .

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

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2014</u> <u>Estimated</u>	<u>FY2015</u> <u>Projected</u>	<u>Future</u> <u>Projected</u> <u>Payments</u>
**2010 SUV	\$ 10,274	\$ 1,425	\$ 1,170	\$ -
1/2 Ton Pickup	7,710	3,710	3,710	11,128
	<u>\$ 17,984</u>	<u>\$ 5,135</u>	<u>\$ 4,880</u>	<u>\$ 11,128</u>

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

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 11232	<b>Resource Planning – Geographic Information Systems</b>

**Mission**

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

**Program Description**

GIS is responsible for 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.

**FY2014 Accomplishments**

- Modified and improved the map services available on the internet.
- Continue to support Computer Aided Dispatch system.
- Completed the ISO rating analysis for CES fire sites.
- Acquisition of new satellite imagery completed.
- Developed 2013 Emergency Services Map books.
- Developed municipal entitlement Web Map and tracking database / Sharepoint site.
- Continued GIS and database support of 21.18.
- Mirror existing KPB spatial databases at KRC.
- Update Road Service Area contractor map books for North, West & Central Road Units.

**FY2015 New Initiatives:**

- Investigate solutions for management of historical parcel information.
- Implement mobile solution for Roads Service Area data acquisition.
- Rewrite existing KPB parcel viewer using Javascript and HTML 5.
- Inventory KPB land cover using new imagery and LiDAR.
- Support OEM incident management team and develop mobile solution for preliminary damage assessment.

**Performance Measures**

- Priority/Goal:** Mapping service to the Kenai Peninsula Borough community.  
**Goal:** To provide accurate and cost effective mapping products to fire protection and emergency medical service areas.  
**Objective:**
1. Improve communication equipment and procedures for notifying and transmitting information to emergency service providers.
  2. Continue to develop and implement borough-wide street addressing and mapping system, including consistent assignment of street addresses to assist emergency providers in locating properties.

**Measures:**

Key Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projected
Emergency service map books distributed	50	50	450	125

- Priority/Goal:** Mapping service to the Kenai Peninsula Borough community.  
**Goal:** To maintain current tax parcel information to provide essential mapping services of the Kenai Peninsula Borough.  
**Objective:** To allow for and assist with incorporation of communities with sufficient population density to support a local government for planning, land use regulation and the provision of public services to be carried out on the municipal level.

**Measures:**

Key Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projected
Internet map services accessed	150,000	150,000	150,000	150,000
Tax page updates resulting from new subdivision plats (198 subdivisions recorded)	199	200	221	200

Staffing	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projected
Staffing history	4	4	4	4

**Commentary**

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

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 179,425	\$ 179,051	\$ 239,349	\$ 232,749	\$ 244,638	\$ 5,289	2.21%
40130 Overtime Wages	91	69	2,024	2,024	2,020	(4)	-0.20%
40210 FICA	15,576	15,788	21,483	21,483	21,835	352	1.64%
40221 PERS	69,808	68,606	54,571	54,571	55,763	1,192	2.18%
40321 Health Insurance	70,000	62,811	80,056	80,056	79,728	(328)	-0.41%
40322 Life Insurance	327	311	603	603	612	9	1.49%
40410 Leave	27,540	26,774	32,775	32,775	31,947	(828)	-2.53%
40511 Other Benefits	396	322	432	432	432	-	0.00%
Total: Personnel	363,163	353,732	431,293	424,693	436,975	5,682	1.32%
<b>Supplies</b>							
42120 Computer Software	516	-	2,000	2,000	2,000	-	0.00%
42210 Operating Supplies	3,667	7,244	7,500	7,500	7,500	-	0.00%
Total: Supplies	4,183	7,244	9,500	9,500	9,500	-	0.00%
<b>Services</b>							
43011 Contractual Services	-	-	1,000	1,000	1,000	-	0.00%
43019 Software Licensing	64,971	64,849	67,050	65,787	67,050	-	0.00%
43110 Communications	981	992	1,550	1,550	1,550	-	0.00%
43140 Postage and Freight	31	20	250	250	250	-	0.00%
43210 Transportation/Subsistence	1,042	3,634	4,836	4,836	3,850	(986)	-20.39%
43260 Training	550	1,509	600	825	600	-	0.00%
43410 Printing	(626)	(2,460)	4,000	3,775	7,500	3,500	87.50%
43610 Utilities	7,165	6,270	7,200	7,200	7,200	-	0.00%
43720 Equipment Maintenance	-	-	2,000	2,000	1,970	(30)	-1.50%
43812 Equipment Replacement Pymt.	2,364	2,364	2,527	2,527	-	(2,527)	-100.00%
43920 Dues and Subscriptions	-	-	-	-	-	-	-
Total: Services	76,478	77,178	91,013	89,750	90,970	(43)	-0.05%
<b>Capital Outlay</b>							
48120 Office Equipment	7,846	8,025	22,167	6,600	6,000	(16,167)	-72.93%
48311 Machinery and Equipment	-	-	-	15,327	-	-	-
48710 Minor Office Equipment	230	1,038	-	8,103	1,000	1,000	-
48720 Minor Office Furniture	166	-	-	-	-	-	-
Total: Capital Outlay	8,242	9,063	22,167	30,030	7,000	(15,167)	-68.42%
<b>Department Total</b>	<b>\$ 452,066</b>	<b>\$ 447,217</b>	<b>\$ 553,973</b>	<b>\$ 553,973</b>	<b>\$ 544,445</b>	<b>\$ (9,528)</b>	<b>-1.72%</b>

**Line-Item Explanations**

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

**42210 Operating Supplies.** Toner, plotter paper, office supplies

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

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

**43210 Transportation/Subsistence.** GIS training.

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

**43410 Printing.** Emergency Services map books to be provided to the public, emergency responders and Borough departments.

**43812 Equipment Replacement Payments.** Decreased due to large format plotter being replaced through FY2014 operating budget.

**48120 Office Equipment.** Printer.

**48710 Minor Office Equipment.** Battery backups and small office equipment replacements.

**Equipment Replacement Payment Schedule**

Items	Prior Years	FY2014 Estimated	FY2015 Projected	Future Projected Payments
Large format plotter	\$ 10,557	\$ 2,527	\$ -	\$ -
Large format plotter (replacement)*	-	-	-	-
	<u>\$ 10,557</u>	<u>\$ 2,527</u>	<u>\$ -</u>	<u>\$ -</u>

\* Purchased large format plotter through operating budget in FY2014.

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Resource Planning Department Totals**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 687,083	\$ 721,560	\$ 825,117	\$ 818,517	\$ 840,142	\$ 15,025	1.82%
40120 Temporary Wages	38,133	51,763	58,720	58,720	58,720	-	0.00%
40130 Overtime Wages	3,596	5,170	7,289	7,289	23,703	16,414	225.19%
40210 FICA	61,409	69,500	80,881	80,881	83,599	2,718	3.36%
40221 PERS	256,394	280,618	188,251	188,251	195,883	7,632	4.05%
40321 Health Insurance	239,010	219,960	260,182	260,182	259,117	(1,065)	-0.41%
40322 Life Insurance	1,184	1,261	2,068	2,068	2,104	36	1.74%
40410 Leave	103,586	104,617	114,005	114,005	112,458	(1,547)	-1.36%
40511 Other Benefits	1,596	2,424	1,440	1,440	1,584	144	10.00%
Total: Personnel	1,391,991	1,456,873	1,537,953	1,531,353	1,577,310	39,357	2.56%
<b>Supplies</b>							
42020 Signage Supplies	14,876	19,080	15,000	15,000	20,000	5,000	33.33%
42120 Computer Software	781	40	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	10,287	14,178	15,800	15,800	15,800	-	0.00%
42230 Fuel, Oil & Lubricants	12,755	11,275	14,000	14,000	13,000	(1,000)	-7.14%
42250 Uniforms	250	-	-	-	-	-	-
42360 Motor Vehicle Supplies	962	1,199	1,500	1,500	1,500	-	0.00%
Total: Supplies	39,911	45,772	49,300	49,300	53,300	4,000	8.11%
<b>Services</b>							
43011 Contractual Services	3,145	6,680	21,000	73,400	26,000	5,000	23.81%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	64,971	64,849	67,050	65,787	67,050	-	0.00%
43110 Communications	4,516	6,120	6,550	6,550	6,550	-	0.00%
43140 Postage and Freight	10,301	11,178	15,250	15,250	15,250	-	0.00%
43210 Transportation/Subsistence	24,490	35,067	45,159	45,559	43,184	(1,975)	-4.37%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	18,450	19,950	25,200	25,200	25,200	-	0.00%
43260 Training	2,983	7,566	5,825	6,050	7,070	1,245	21.37%
43310 Advertising	20,300	19,776	30,000	29,856	25,000	(5,000)	-16.67%
43410 Printing	(219)	(2,424)	4,500	4,275	8,000	3,500	77.78%
43610 Utilities	18,386	16,076	18,200	18,200	18,200	-	0.00%
43720 Equipment Maintenance	1,647	1,064	4,000	4,000	3,970	(30)	-0.75%
43750 Vehicle Maintenance	196	15	500	500	500	-	0.00%
43810 Rents & Operating Leases	220	428	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	10,056	8,853	7,662	7,662	4,880	(2,782)	-36.31%
43920 Dues and Subscriptions	3,237	2,191	3,150	3,150	3,605	455	14.44%
43931 Recording Fees	-	60	300	300	200	(100)	-33.33%
Total: Services	191,279	206,049	263,946	315,339	264,259	313	0.12%
<b>Capital Outlay</b>							
48120 Office Equipment	7,846	8,025	27,167	9,300	11,500	(15,667)	-57.67%
48311 Machinery and Equipment	-	-	-	15,327	-	-	-
48710 Minor Office Equipment	6,813	6,820	5,000	15,403	6,000	1,000	20.00%
48720 Minor Office Furniture	685	4,935	500	500	500	-	0.00%
48740 Minor Machinery & Equipment	423	300	-	-	-	-	-
Total: Capital Outlay	15,767	20,080	32,667	40,530	18,000	(14,667)	-44.90%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(98,019)	(111,503)	(102,763)	(102,763)	(112,842)	(10,079)	-
Total: Interdepartmental Charges	(98,019)	(111,503)	(102,763)	(102,763)	(112,842)	(10,079)	-
<b>Department Total</b>	<b>\$ 1,540,929</b>	<b>\$ 1,617,271</b>	<b>\$ 1,781,103</b>	<b>\$ 1,833,759</b>	<b>\$ 1,800,027</b>	<b>\$ 18,924</b>	<b>1.03%</b>

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<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 21135	<b>River Center</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

- The ability of 3 field staff members to handle the increased work load addition of many water bodies due to the changes enacted by KPB 21.18.
- Developing the education component of the River Center mission.

**FY2014 Accomplishments**

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

- Kenai River Near Bank Turbidity study – nearshore sampling and tabulation of water turbidity.
- Completed Seward weather observing station which monitors changing shoreline weather induced conditions.
- Completed KPB aerial photo satellite imagery, high-resolution aerial photography in the Kenai Peninsula Borough.
- 7,000 student contact hours in 2013 Adopt-a-Stream program (through KWF).
- Completed Seward weather and ocean observing system grant.
- Completed Beluga Whale Recovery study grant.

Floodplain Administration

- Achieved annual recertification from FEMA through the National Flood Insurance Program. The program allows reduced flood insurance for homeowners in hazard areas.
- Conducted floodplain education/outreach and agency involvement in Seward and Seldovia.
- Received FEMA FIRM mapping for Seward that was adopted in KPB code.
- Floodplain permit processing time declined 24%.

**Performance Measures**

**Priority/Goal:** Adjudication of permit applications.

**Goal:** Maintain customer service levels for permit processing.

**Objective:** Provide for appropriate staff time for office and site interaction to issue permits according to projected metrics but not to exceed 30 days.

**Measures:**

Permits Issued	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
50 ft. Habitat Protection District (HPD)	121	127	175	210
Floodplain Management (including Flood Plain determinations)	474	378	472	480
HPD Tax Credits	31	30	36	40
Plat Reviews	113	98	117	120
Mining Permits	n/a	n/a	25	25

Processing Time (days)	Benchmark	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
50 ft. Habitat Protection District (HPD)	30	9.2	9.1	9.2	12
Floodplain Management	30	12.9	12.9	10.7	15
HPD Tax Credits (part 1)	30	n/a	n/a	n/a	20
Plat Reviews	12	n/a	n/a	5	5
Mining Notifications	30	n/a	n/a	n/a	1
Staffing history		6	6	6	5



**Fund: 100**

**Department Function**

**Dept: 21135**

**River Center - Continued**

**Commentary**

Staffing levels for the River Center has decreased due to the Hydrologist/Water Resource Manager position being transferred to Capital Projects department which has generated a savings to the department.

**Revenues:**

The River Center division receives reimbursement for wages and travel conducted in the administration of the Coastal Impact Assistance Program (CIAP) grant projects, estimated \$20,000 for FY 2015.

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$50,000 for FY 2015.

**Building Maintenance**

In 2006, the State of Alaska and the Kenai Peninsula Borough entered into a cooperative agreement to share the cost of the building maintenance of the Donald E. Gilman facility. The River Center has identified three building maintenance issues that need to be addressed as follows: weld cracked gutter seams, heat trace gutters to prevent ice build-up and gutter overflow, and stain the siding. These items will be addressed through a separate appropriation of funds reserved for River Center building maintenance.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Department 21135 - River Center**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 354,347	\$ 328,032	\$ 408,479	\$ 408,479	\$ 314,382	\$ (94,097)	-23.04%
40120 Temporary Wages	17,837	19,420	24,835	24,835	7,203	(17,632)	-71.00%
40130 Overtime Wages	-	-	-	-	13,715	13,715	-
40210 FICA	32,582	28,550	37,305	37,305	29,584	(7,721)	-20.70%
40221 PERS	125,221	134,158	90,335	90,335	74,226	(16,109)	-17.83%
40321 Health Insurance	114,033	103,515	120,084	120,084	99,660	(20,424)	-17.01%
40322 Life Insurance	596	594	994	994	786	(208)	-20.93%
40410 Leave	44,715	41,050	48,592	48,592	33,454	(15,138)	-31.15%
40511 Other Benefits	535	1,756	576	576	576	-	0.00%
Total: Personnel	689,866	657,075	731,200	731,200	573,586	(157,614)	-21.56%
<b>Supplies</b>							
42120 Computer Software	397	786	1,000	1,000	500	(500)	-50.00%
42210 Operating Supplies	3,992	5,966	6,000	6,000	5,006	(994)	-16.57%
42230 Fuel, Oils & Lubricants	-	1,718	4,050	4,050	4,250	200	4.94%
42250 Uniforms	27	533	200	200	300	100	50.00%
42310 Repair/Maintenance Supplies	7,068	3,111	-	2,500	2,500	-	0.00%
42360 Motor Vehicle Supplies	-	1,232	500	500	590	90	18.00%
42410 Small Tools & Equipment	605	231	800	800	400	(400)	-50.00%
Total: Supplies	12,089	13,577	12,550	15,050	13,546	(1,504)	-9.99%
<b>Services</b>							
43011 Contractual Services	14,039	14,713	31,536	31,925	17,032	(14,893)	-46.65%
43015 Water/Air Sample Testing	-	-	-	925	-	(925)	-100.00%
43019 Software Licensing	-	539	-	1,331	500	(831)	-62.43%
43110 Communications	12,027	13,199	14,168	14,168	15,520	1,352	9.54%
43140 Postage and Freight	11,355	4,925	7,624	7,624	5,897	(1,727)	-22.65%
43210 Transportation/Subsistence	16,936	16,498	28,233	25,552	19,140	(6,412)	-25.09%
43220 Car Allowance	7,200	6,023	7,200	7,200	3,600	(3,600)	-50.00%
43260 Training	3,105	2,839	5,025	5,000	1,680	(3,320)	-66.40%
43310 Advertising	33	350	2,000	2,000	2,500	500	25.00%
43410 Printing	1,978	2,065	5,000	5,000	3,400	(1,600)	-32.00%
43510 Insurance Premium	16,755	12,527	12,893	12,893	14,126	1,233	9.56%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	26,294	27,232	35,781	35,781	32,460	(3,321)	-9.28%
43720 Equipment Maintenance	929	2,815	3,450	3,835	1,752	(2,083)	-54.32%
43750 Vehicle Maintenance	-	15	200	265	300	35	13.21%
43780 Buildings/Grounds Maintenance	21,905	24,738	21,000	18,200	20,338	2,138	11.75%
43810 Rents and Operating Leases	350	49	1,800	2,100	100	(2,000)	-95.24%
43812 Equipment Replacement Payment	2,594	6,498	6,498	6,498	6,498	-	0.00%
43920 Dues and Subscriptions	1,596	1,165	1,643	1,643	1,085	(558)	-33.96%
Total: Services	137,096	136,190	186,051	183,940	147,928	(36,012)	-19.58%
<b>Capital Outlay</b>							
48120 Office Equipment	-	6,987	-	-	-	-	-
48710 Minor Office Equipment	5,290	1,815	-	-	4,812	4,812	-
48720 Minor Office Furniture	2,225	4,249	700	700	8,900	8,200	1171.43%
48730 Minor Communication Equipment	2,430	295	-	-	-	-	-
48740 Minor Machinery & Equipment	-	-	-	-	1,500	1,500	-
Total: Capital Outlay	9,945	13,346	700	700	15,212	14,512	2073.14%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(141,561)	(105,108)	(145,434)	(145,434)	-	145,434	-
Total: Interdepartmental Charges	(141,561)	(105,108)	(145,434)	(145,434)	-	145,434	-
<b>Department Total</b>	<b>\$ 707,435</b>	<b>\$ 715,080</b>	<b>\$ 785,067</b>	<b>\$ 785,456</b>	<b>\$ 750,272</b>	<b>\$ (35,184)</b>	<b>-4.48%</b>

**Fund 100**  
**Department 21135 - River Center - Continued**

**Line-Item Explanations**

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

**Deleted:** Hydrologist/Water Resource Manager (transferred to Capital Projects).

**40120 Temporary Wages.** 480 hrs. SharePoint data base conversion including back-data entry (\$7,200).

**42120 Computer Software.** Adobe 11 upgrade, Air Parrot for conference room.

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

**42360 Motor Vehicle Supplies.** Supplies for borough truck.

**43011 Contractual Services:** Janitorial service (\$13,225), security alarm (\$766), AED defibrillator maintenance (\$515), window washing (\$2,030) and miscellaneous (\$496).

**43310 Advertising.** Public meeting notices, CUP, variance, etc. (\$2,000). RISK map notices Anchor Point, Cooper Landing, Niniichik (\$500).

**43210 Transportation/Subsistence.** Staff travel for training in-state and out-of-state. Habitat protection district site visits including compliance visits and for permit site visits: 250 visits borough-wide.

**43260 Training.** Staff out-of-state for floodplain management training.

**43260 Project Management.** Capital project department assistance on flood plain projects reviewing base flood elevation calculations.

**43410 Printing.** Habitat protection district and floodplain brochures, newsletters , and business cards.

**43750 Vehicle Maintenance.** Repair/maintenance for borough truck.

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

**48710 Minor Office Equipment.** Ipad (4) for field use by director and staff (\$2,000), conference room laptop (\$500), monitor (1) and misc. office equipment replacement (\$500), and tower computer (2) replacement (\$1,812).

**48720 Minor Office Furniture.** 1 office chair, and replace 10 conference room tables.

**48740 Minor Machinery/Equipment.** Bed cover for pickup truck.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2014 Estimated</u>	<u>FY2015 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ 12,982	\$ 2,594	\$ 2,594	\$ 7,782
2010 Pickup	3,904	3,904	3,904	9,454
	<u>\$ 16,886</u>	<u>\$ 6,498</u>	<u>\$ 6,498</u>	<u>\$ 17,236</u>

<b>Fund:</b> 100	<b>Department Function</b>
<b>Dept:</b> 31110	<b>Capital Projects Department</b>

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

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

**Major Long Term Issues and Concerns:**

- Disaster funding and related federal project provisions do not allow for department charge out. Capital Projects operation is considered a regular expense of the borough.

**FY2014 Accomplishments**  
**Administration**

- Continued to improve project manager to project ratio by coordinating project schedules with implementation of project server.
- Provided drawing and document support to the maintenance department allowing for improved maintenance department efficiency on small projects.

**Major projects in design:**  
CPH OB Renovation, CPH Radiology Phase 2B, CPH Energy Study, NPRSA Community Center building roof, siding & repainting, school district ADA compliance study, and school district roof renovations at Homer Middle, Soldotna Middle, Paul Banks Elementary, and Kenai Central High.

**Major projects in progress:**  
Central Peninsula Hospital Radiology Department, Homer Landfill Closure, and school district roof renovations at Tustumena Elementary, Skyview High, Kenai Alternative/Aurora Borealis, and Homer High entry.

**Major projects completed:**  
Bear Creek FSA Multi Use Facility, Central Peninsula Hospital Radiation Oncology Radiology Phase 1, OB/Infusion/Wound Care, Mundell building parking lot improvements, borough administration building Planning/Assessing departments office remodel, Solid Waste Homer Transfer Station, and school district roofrenovations at Moose Pass, Cooper Landing, Soldotna Elementary, Sears Elementary, Ninilchik and Chapman Elementary.

**FY2015 New Initiatives:**

- Incorporate the Hydrologist and related work into the Capital Projects Department.

**Performance Measures**

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

**Measures:**

	<b>Benchmark</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Project Manager to Project Ratio	1:7	1:13.5	1:11.25	1:10.3	1:10
Staffing history		7	7	7	9

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

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Projects completed within funding time requirements	98%	98%	100%	100%

<b>Fund:</b>	<b>100</b>	<b>Department Function</b>
<b>Dept:</b>	<b>31110</b>	<b>Capital Projects Department – Continued</b>

**Priority/Goal:** Budget

**Goal:** Adequate Funding for Projects Proposed.

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

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Project Estimates provided	30	39	50	55

**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 31110 - Capital Projects**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 379,913	\$ 458,029	\$ 539,065	\$ 539,065	\$ 670,615	\$ 131,550	24.40%
40120 Temporary Wages	13,818	11,156	3,200	3,200	3,200	-	0.00%
40210 FICA	34,145	39,671	47,816	47,816	59,678	11,862	24.81%
40221 PERS	144,498	187,533	119,604	119,604	148,824	29,220	24.43%
40321 Health Insurance	117,226	132,895	140,098	140,098	179,388	39,290	28.04%
40322 Life Insurance	665	863	1,311	1,311	1,630	319	24.33%
40410 Leave	48,823	65,029	63,798	63,798	76,432	12,634	19.80%
40511 Other Benefits	284	347	288	288	432	144	50.00%
Total: Personnel	739,372	895,523	915,180	915,180	1,140,199	225,019	24.59%
<b>Supplies</b>							
42120 Computer Software	11,285	491	800	800	1,080	280	35.00%
42210 Operating Supplies	2,614	2,296	3,150	3,150	3,150	-	0.00%
42230 Fuel, Oil & Lubricants	3,404	3,870	4,896	4,896	4,896	-	0.00%
42263 Training Supplies	-	-	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	-	10	200	200	200	-	0.00%
42360 Motor Vehicle Supplies	36	1,059	200	200	300	100	50.00%
42410 Small Tools & Equipment	80	774	500	500	500	-	0.00%
Total: Supplies	17,419	8,500	10,046	10,046	10,426	380	3.78%
<b>Services</b>							
43011 Contractual Services	-	375	-	-	-	-	-
43019 Software Licensing	-	1,361	1,545	1,545	1,545	-	0.00%
43110 Communications	6,453	9,171	8,496	6,996	11,755	3,259	38.36%
43140 Postage and Freight	1,108	177	308	308	200	(108)	-35.06%
43210 Transportation/Subsistence	14,445	28,188	31,038	29,588	24,915	(6,123)	-19.73%
43220 Car Allowance	11,077	14,192	14,400	14,400	18,000	3,600	25.00%
43260 Training	298	688	4,175	4,175	5,710	1,535	36.77%
43310 Advertising	-	-	-	1,500	-	-	-
43410 Printing	87	13	100	100	100	-	0.00%
43610 Utilities	4,804	4,722	5,100	5,100	6,018	918	18.00%
43720 Equipment Maintenance	1,057	1,491	1,800	2,150	2,150	350	19.44%
43750 Vehicle Maintenance	-	-	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	1,893	4,400	4,124	4,124	4,124	-	0.00%
43920 Dues and Subscriptions	183	224	640	640	640	-	0.00%
Total: Services	41,405	65,002	72,026	70,926	75,457	3,431	4.76%
<b>Capital Outlay</b>							
48120 Office Equipment	5,750	-	-	-	2,525	2,525	-
48710 Minor Office Equipment	3,768	3,820	3,600	4,700	6,340	2,740	76.11%
48720 Minor Office Furniture	1,678	1,118	1,400	1,400	2,565	1,165	83.21%
48730 Minor Communications Equipment	15	-	-	-	-	-	-
Total: Capital Outlay	11,211	4,938	5,000	6,100	11,430	6,430	128.60%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(519,811)	(662,720)	(704,140)	(704,140)	(887,485)	(183,345)	-
Total: Interdepartmental Charges	(519,811)	(662,720)	(704,140)	(704,140)	(887,485)	(183,345)	-
<b>Department Total</b>	<b>\$ 289,596</b>	<b>\$ 311,243</b>	<b>\$ 298,112</b>	<b>\$ 298,112</b>	<b>\$ 350,027</b>	<b>\$ 51,915</b>	<b>17.41%</b>

**Fund 100**  
**Department 31110 - Capital Projects - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Director, 4 Project Administrators, 1 Water Resource Manager and 3 Administrative Assistants.

**Add:** 1 Administrative Assistant and 1 Water Resource Manager (transferred from River Center).

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

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

**43110 Communications.** Increase due to Water Resource Manager position.

**43210 Transportation/Subsistence.** To cover staff travel to Anchorage for training, ADA national conference, project management course, and mileage while driving to construction sites. Decrease due to project proximity.

**43220 Car Allowance.** Increase due to Water Resource Manager position.

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

**43720 Equipment Maintenance.** Additional maintenance on plotter scanner copier due to expiration of service agreement.

**43750 Vehicle Maintenance.** Oil & Fluids.

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

**48120 Office Equipment.** Shared mult-department cost for upgrade of Poppy Lane server.

**48710 Minor Office Equipment.** Purchase one laptop (\$1,265), one workstation (\$1,100), and shared cell phone booster for building (\$375).

**48720 Minor Office Furniture.** Purchase one height adjustable desk (\$1,165) and two chairs.

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

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2014 Estimated</u>	<u>FY2015 Projected</u>	<u>Future Projected Payments</u>
2013 Jeep	-	4,124	4,124	12,372
	<u>\$ -</u>	<u>\$ 4,124</u>	<u>\$ 4,124</u>	<u>\$ 12,372</u>

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

### Department Function

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

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

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

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

Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2015 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2015 Funding</u>
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1,848	21.71	132,668
Kenai Seniors	1,758	20.65	126,207
Nikiski Seniors*	738	8.67	52,981
Ninilchik Seniors	369	4.33	26,491
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,266	14.87	90,886
Sterling Seniors	<u>841</u>	<u>9.88</u>	<u>60,376</u>
Total Senior Centers	8,513	100.00	\$611,151
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			<u>33,045</u>
Total Senior Program			<u>\$661,950</u>
Transfer to Nikiski Seniors Service Area			-52,981
Total Funding not handled as a transfer			<u>\$608,969</u>

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



**Kenai Peninsula Borough  
Budget Detail**

**Fund 100  
Senior Citizens Grant Program**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Senior Citizens Grant Program</b>						
62110 Anchor Point Seniors	\$ 26,313	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ - 0.00%
62115 Cooper Landing Seniors	15,255	18,665	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	88,714	132,668	132,668	132,668	132,668	- 0.00%
62130 Kenai Seniors	117,644	126,207	126,207	126,207	126,207	- 0.00%
62140 Ninilchik Seniors	26,116	26,491	26,491	26,491	26,491	- 0.00%
62150 Seward Seniors	40,482	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	9,528	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	41,469	60,376	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	37,273	52,981	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	493,680	611,151	611,151	611,151	611,151	- 0.00%
<b>Adult Day Care Centers</b>						
62125 Friendship Center - Homer	10,064	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	25,137	33,045	33,045	33,045	33,045	- 0.00%
Total Adult Day Care Centers	35,201	50,799	50,799	50,799	50,799	- 0.00%
Total Senior Citizens Program	\$ 528,881	\$ 661,950	\$ 661,950	\$ 661,950	\$ 661,950	\$ - 0.00%

**Line-Item Explanations**

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

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

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

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

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

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

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

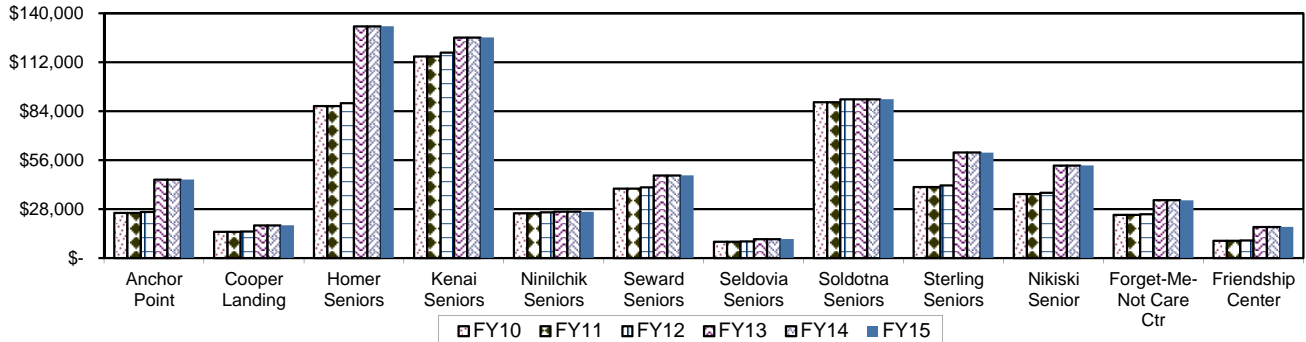
**62170 Soldotna Senior Citizens:** The Senior Center utilizes the funding provided by the Borough to support the nutrition, transportation, and support service programs by partially funding operational supplies and two staff positions, a project director and administrative assistant.

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

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

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

**63190 Nikiski Senior Citizens:** Nikiski seniors funding is handled as a non-departmental transfer to their service area. See pages 138-139 and 267-271.



**Kenai Peninsula Borough**

**Budget Detail**

**Fund 100**

**Department 94910 - Non Departmental**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40511 Other Benefits	\$ 12,928	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total: Personnel	12,928	-	50,000	50,000	50,000	-	0.00%
<b>Services</b>							
43009 Contractual Services - EDD	40,000	90,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	25,000	25,000	25,000	25,000	50,000	25,000	100.00%
43011 Contractual Services - CULVT	77,379	-	-	-	-	-	-
43011 Contractual Services - ELODEA	-	-	40,000	40,000	-	(40,000)	-100.00%
43011 Contractual Services - LOBBY	46,108	-	25,000	25,000	-	(25,000)	-100.00%
43011 Contractual Services- LNG Pipeline	-	-	-	50,000	-	-	-
43011 Contractual Services - SBDC	105,000	105,000	105,000	105,000	105,000	-	0.00%
43011 Contractual Services - TTREE	50,000	-	-	-	-	-	-
43011 Contractual Services - 12HCC	-	-	-	200,000	-	-	-
43011 Contractual Services - 12KWF	-	94,169	-	5,831	-	-	-
43021 Peninsula Promotion - KPTMC	300,000	300,000	300,000	300,000	300,000	-	0.00%
43510 Insurance Premium	103,325	83,632	110,612	110,612	100,204	(10,408)	-9.41%
Total: Services	746,812	697,801	655,612	911,443	605,204	(50,408)	-7.69%
<b>Transfers</b>							
50241 S/D Operations	43,251,135	43,000,000	43,500,000	43,500,000	44,000,000	500,000	1.15%
50242 Postsecondary Education	646,697	667,189	697,690	697,690	697,159	(531)	-0.08%
50250 Land Trust Fund	59,915	40,692	28,642	28,642	29,345	703	2.45%
50264 911 Communications Fund	213,198	369,065	218,481	224,481	247,720	29,239	13.38%
50280 Nikiski Senior Svc. Area	37,273	52,981	52,981	52,981	52,981	-	0.00%
50290 Solid Waste	7,406,971	7,038,633	6,914,624	6,487,624	6,479,305	(435,319)	-6.30%
50308 School Debt	2,342,600	2,561,246	2,505,623	2,503,055	4,145,361	1,639,738	65.44%
50349 Bond Issue Expense Fund	-	-	10,000	-	10,000	-	0.00%
50400 School Capital Projects	950,000	1,050,000	1,675,000	2,160,000	1,250,000	(425,000)	-25.37%
50407 General Govt. Capital Projects	-	-	250,000	250,000	250,000	-	0.00%
Total: Transfers	54,907,789	54,779,806	55,853,041	55,904,473	57,161,871	1,308,830	2.34%
<b>Interdepartmental Charges</b>							
60000 Charges (To)/From Other Depts.	(359,955)	(342,339)	65,600	65,600	(37,900)	(103,500)	-157.77%
Total: Interdepartmental Charges	(359,955)	(342,339)	65,600	65,600	(37,900)	(103,500)	-157.77%
<b>Department Total</b>	<b>\$ 55,307,574</b>	<b>\$ 55,135,268</b>	<b>\$ 56,624,253</b>	<b>\$ 56,931,516</b>	<b>\$ 57,779,175</b>	<b>\$ 1,154,922</b>	<b>2.04%</b>

**Fund 100**

**Department 94910 - Non Departmental - Continued**

**Line-Item Explanations**

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

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

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

**43010 Contractual Services - CARTS.** To provide local funding to the Central Area Transit System (CARTS).

**43011 Contractual Services - SBDC.** Small Business Development Center contract (\$105,000). Program provides counseling and workshops for small businesses.

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

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

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

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

**50250 Transfer to Land Trust Fund.** Provide funding to cover operating cost of a portion the old Nikiski Elementary School that is not being used by North Peninsula Recreation Center.

**50264 Transfer to 911 Communications.** Providing funding for 75% of the cost of the IT specialist and 95% of the cost of the Addressing Officer.

**50290 Transfer to Solid Waste.** For the operations and management of the Solid Waste Department (\$6,479,305) as follows: general operations (\$5,330,668), solid waste capital projects (\$150,000) and debt service payments on the FY2003 Landfill Expansion Bonds (\$1,055,600).

**50308 Transfer to Debt Service.** To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$4,145,361). Payment for the Solid Waste capital projects bonds are included in the transfer to the Solid Waste Department.

**50400 Transfer to School Revenue Capital Projects.** Funding for improvements at various schools (\$1,250,000).

**60000 Charges (to) From other Departments.** (\$37,900). Amount included in the operating budget of the Maintenance & capital projects departments expected to be charged to the general fund \$242,500 and indirect cost recovery from Borough capital projects and grants (\$280,400).

**For capital projects information on this department - See the Capital Projects section - Pages 322-324; 328, & 340-352.**

**Kenai Peninsula Borough  
Budget Detail**

**Fund 100 Total - General Fund**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
40XXX Total: Personnel	\$ 12,603,472	\$ 13,212,748	\$ 13,818,092	\$ 13,763,872	\$ 14,269,420	\$ 451,328	3.27%
42XXX Total: Supplies	213,949	253,522	263,121	384,541	265,431	2,310	0.88%
43XXX Total: Services	3,892,138	3,889,712	4,366,007	4,948,054	4,331,399	(34,608)	-0.79%
48XXX Total: Capital Outlay	137,945	135,231	114,777	127,878	146,267	18,389	16.02%
50XXX Total: Transfers	54,907,789	54,779,806	55,853,041	55,904,473	57,161,871	1,308,830	2.34%
6XXXX Total: Interdepartmental Charges	(1,371,554)	(1,468,570)	(1,139,641)	(1,139,641)	(1,299,152)	(159,511)	-
<b>Fund Totals</b>	<b>\$ 70,383,739</b>	<b>\$ 70,802,449</b>	<b>\$ 73,275,397</b>	<b>\$ 73,989,177</b>	<b>\$ 74,875,236</b>	<b>\$ 1,586,738</b>	<b>2.17%</b>

## ***Special Revenue Funds***

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

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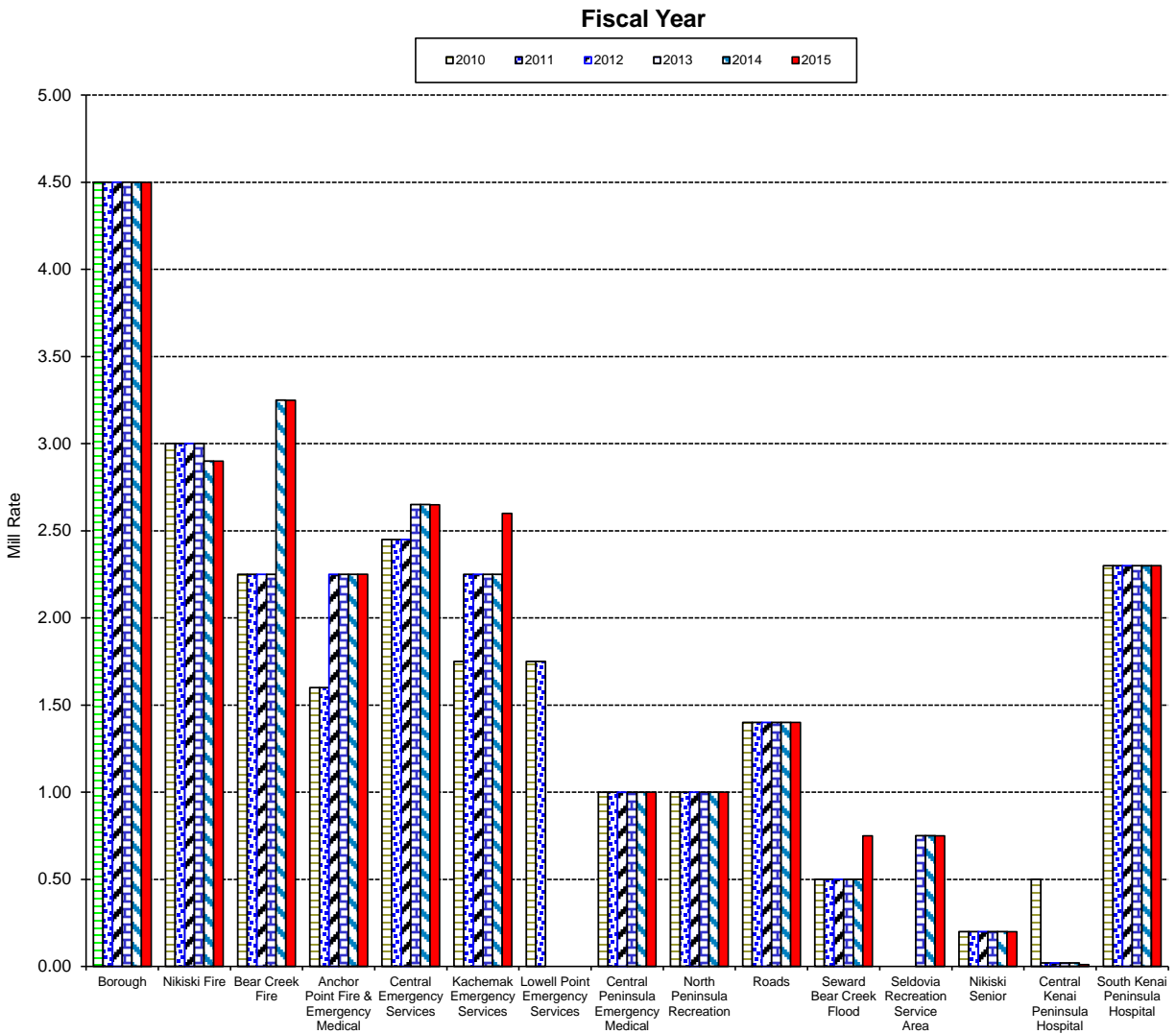
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**Total Special Revenue Funds - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
<b>Revenues:</b>								
Property Taxes								
Real	\$ 18,369,900	\$ 19,076,185	\$ 19,264,649	\$ 19,281,947	\$ 18,661,197	\$ 19,189,423	\$ 19,732,957	\$ 20,292,153
Personal	626,680	812,694	791,181	815,702	971,353	971,341	971,329	971,317
Oil & Gas (AS 43.56)	3,562,712	4,143,325	4,824,995	4,824,995	5,560,747	5,560,747	5,560,747	5,560,747
Interest	69,556	73,472	57,628	57,686	62,853	66,124	69,935	74,350
Flat Tax	219,066	235,938	227,742	252,877	227,742	232,246	236,839	241,524
Motor Vehicle Tax	480,843	491,425	460,561	460,561	486,361	494,936	504,835	514,931
Total Property Taxes	23,328,757	24,833,039	25,626,756	25,693,768	25,970,253	26,514,817	27,076,642	27,655,022
Federal Revenue	298,855	1,025,607	-	61,058	-	-	-	-
State Revenue	1,349,106	1,740,659	-	35,952	-	-	-	-
Interest Earnings	575,346	132,679	544,544	516,144	359,704	510,289	602,015	685,453
Other Revenue	7,830,259	9,428,865	7,817,783	8,020,269	11,192,891	11,202,849	11,359,754	11,202,849
Total Revenues	33,382,323	37,160,849	33,989,083	34,327,191	37,522,848	38,227,955	39,038,411	39,543,324
<b>Other Financing Sources:</b>								
Transfer From Other Funds	51,810,548	51,620,233	51,620,417	51,191,057	51,939,162	51,559,132	52,043,631	53,816,610
Total Other Financing Sources	51,810,548	51,620,233	51,620,417	51,191,057	51,939,162	51,559,132	52,043,631	53,816,610
<b>Total Revenues and Other Financing Sources</b>	<b>85,192,871</b>	<b>88,781,082</b>	<b>85,609,500</b>	<b>85,518,248</b>	<b>89,462,010</b>	<b>89,787,087</b>	<b>91,082,042</b>	<b>93,359,934</b>
<b>Expenditures:</b>								
Personnel	20,768,918	21,868,011	21,534,969	21,204,960	22,289,332	23,061,780	23,740,108	24,445,569
Supplies	2,076,896	2,213,309	2,404,230	2,432,491	2,445,670	2,481,594	2,512,388	2,543,797
Services	18,636,310	16,969,444	17,002,297	17,261,172	17,598,801	18,365,817	18,733,864	18,333,063
Capital Outlay	531,544	751,721	595,098	657,193	638,768	610,664	622,711	634,999
Interdepartmental Charges	(225,733)	(344,042)	(254,776)	(254,776)	(221,998)	(217,051)	(211,943)	(206,666)
Total Expenditures	41,787,935	41,458,443	41,281,818	41,301,040	42,750,573	44,302,804	45,397,128	45,750,762
<b>Operating Transfers To:</b>								
Special Revenue Funds	33,862,241	34,007,124	34,378,105	34,377,917	34,763,306	35,028,278	35,272,421	35,731,398
Capital Projects Fund	3,155,000	2,535,000	2,475,000	2,475,000	3,165,000	3,550,000	3,700,000	4,750,000
Debt Service Fund	7,686,953	7,685,174	6,938,432	6,938,392	9,788,738	8,735,420	8,728,300	10,071,077
Total Operating Transfers	44,704,194	44,227,298	43,791,537	43,791,309	47,717,044	47,313,698	47,700,721	50,552,475
<b>Total Expenditures and Operating Transfers</b>	<b>86,492,129</b>	<b>85,685,741</b>	<b>85,073,355</b>	<b>85,092,349</b>	<b>90,467,617</b>	<b>91,616,502</b>	<b>93,097,849</b>	<b>96,303,237</b>
<b>Net Results From Operations</b>	<b>(1,299,258)</b>	<b>3,095,341</b>	<b>536,145</b>	<b>425,899</b>	<b>(1,005,607)</b>	<b>(1,829,415)</b>	<b>(2,015,807)</b>	<b>(2,943,303)</b>
Projected Lapse	-	-	979,563	1,380,319	1,401,645	1,467,139	1,523,976	1,528,048
Change in Fund Balance	(1,299,258)	3,095,341	1,515,708	1,806,218	396,038	(362,276)	(491,831)	(1,415,255)
Beginning Fund Balance	20,615,845	19,264,834	22,411,629	22,411,629	24,217,847	24,613,885	24,304,673	23,817,009
Ending Fund Balance	\$ 19,316,587	\$ 22,360,175	\$ 23,927,337	\$ 24,217,847	\$ 24,613,885	\$ 24,251,609	\$ 23,812,843	\$ 22,401,754

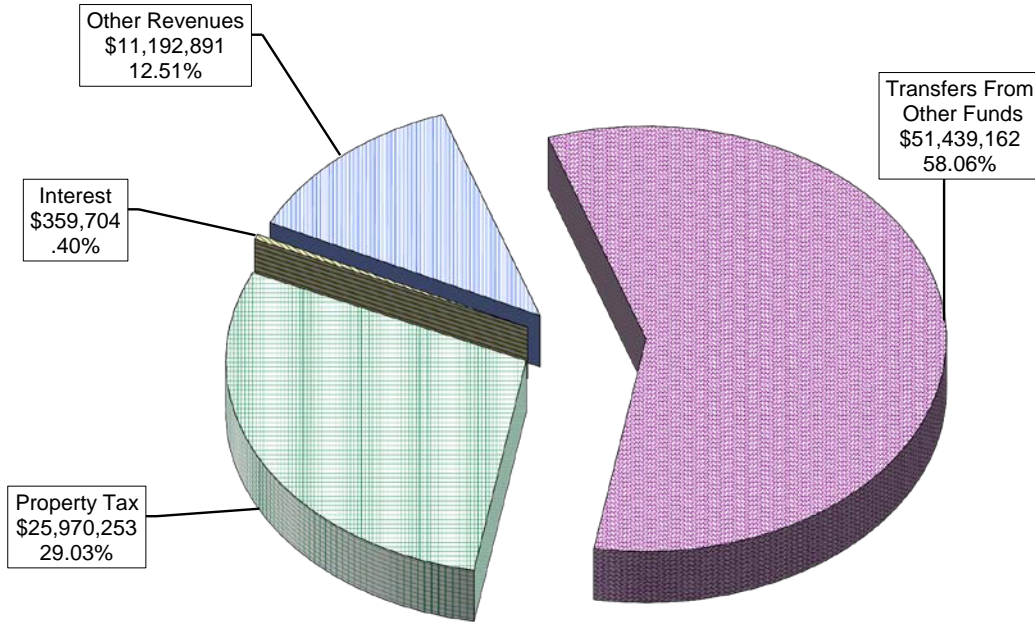
## Mill Rate History

Borough	Fiscal Year					
	2010	2011	2012	2013	2014	2015
Borough	4.50	4.50	4.50	4.50	4.50	4.50
<b>Service Areas:</b>						
Nikiski Fire	3.00	3.00	3.00	3.00	2.90	2.90
Bear Creek Fire	2.25	2.25	2.25	2.25	3.25	3.25
Anchor Point Fire & Emergency Medic	1.60	1.60	2.25	2.25	2.25	2.25
Central Emergency Services	2.45	2.45	2.45	2.65	2.65	2.65
Kachemak Emergency Services	1.75	2.25	2.25	2.25	2.25	2.60
Lowell Point Emergency Services	1.75	1.75	-	-	-	-
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.50	0.75
Seldovia Recreation Service Area	-	-	-	0.75	0.75	0.75
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.50	0.02	0.02	0.02	0.02	0.01
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30

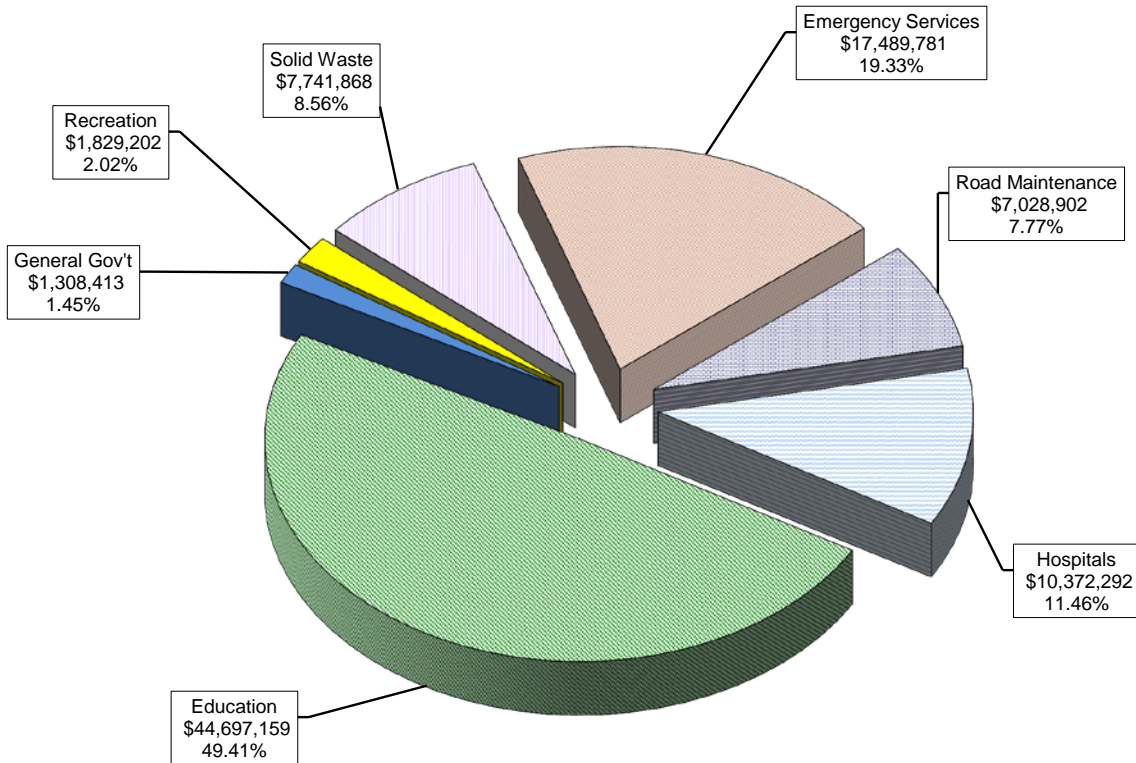




**Special Revenue Funds  
Where the Money Comes From FY2015  
\$89,462,010**



**Special Revenue Funds  
Appropriations By Function - FY2015  
\$90,467,617**



**Combined Revenues and Appropriations  
Special Revenue Funds  
Fiscal Year 2015**

	Emergency Services							Recreation		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Seward Bear Creek Flood	911 Communications	North Peninsula Recreation	Seldovia Recreation
Taxable Value (000'S):										
Real	627,014	135,556	205,131	2,234,146	4,275	335,531	358,710	-	627,014	65,188
Personal	43,425	829	26,441	99,027	1,180	5,824	18,256	-	44,172	1,090
Oil & Gas (AS 43.56)	766,776	5,901	45,834	166,307	-	279	5,901	-	840,230	-
<b>Total Taxable Value</b>	<b>1,437,215</b>	<b>142,286</b>	<b>277,406</b>	<b>2,499,480</b>	<b>5,455</b>	<b>341,634</b>	<b>382,867</b>	<b>-</b>	<b>1,511,416</b>	<b>66,278</b>
Mill Rate	2.90	3.25	2.25	2.65	1.00	2.60	0.75		1.00	0.75
Property Taxes										
Real	\$ 1,818,341	\$ 440,557	\$ 461,545	5,920,487	\$ 4,275	\$ 872,381	\$ 269,033	\$ -	\$ 627,014	\$ 48,891
Personal	123,414	2,640	58,302	257,173	1,156	14,840	13,418	-	43,289	801
Oil & Gas (AS 43.56)	2,223,650	19,178	103,127	440,714	-	725	4,426	-	840,230	-
Interest	8,331	859	3,144	18,000	-	1,800	4,033	-	5,787	-
Flat Tax	10,980	1,757	3,401	53,728	1,149	3,375	12,712	-	3,665	3,036
Motor Vehicle Tax	54,827	12,464	9,120	137,551	-	24,787	6,937	-	18,276	448
<b>Total Property Taxes</b>	<b>4,239,543</b>	<b>477,455</b>	<b>638,639</b>	<b>6,827,653</b>	<b>6,580</b>	<b>917,908</b>	<b>310,559</b>	<b>-</b>	<b>1,538,261</b>	<b>53,176</b>
Interest Revenue	73,086	2,695	6,334	26,860	-	4,026	4,033	-	25,385	315
Other Revenue	245,000	-	-	625,250	-	30,000	-	1,591,498	222,661	2,100
Transfer From Other Funds	-	-	-	6,580	-	-	-	473,792	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>4,557,629</b>	<b>480,150</b>	<b>644,973</b>	<b>7,486,343</b>	<b>6,580</b>	<b>951,934</b>	<b>314,592</b>	<b>2,065,290</b>	<b>1,786,307</b>	<b>55,591</b>
Expenditures										
Personnel	3,171,857	184,309	425,760	5,794,874	-	490,397	73,813	1,375,226	1,031,275	-
Supplies	233,265	25,000	52,350	439,318	-	103,700	3,900	7,450	116,700	7,100
Services	663,668	169,010	141,596	947,642	-	189,372	65,369	599,735	504,292	47,335
Capital Outlay	240,691	24,500	31,214	92,138	-	83,900	800	46,325	22,500	-
Payment to School District	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	117,360	112,842	-	-
<b>Total Expenditures</b>	<b>4,309,481</b>	<b>402,819</b>	<b>650,920</b>	<b>7,273,972</b>	<b>-</b>	<b>867,369</b>	<b>261,242</b>	<b>2,141,578</b>	<b>1,674,767</b>	<b>54,435</b>
Transfers to Other Funds	819,632	134,020	83,227	429,090	6,580	109,851	-	-	100,000	-
<b>Total Expenditures and Operating Transfers</b>	<b>5,129,113</b>	<b>536,839</b>	<b>734,147</b>	<b>7,703,062</b>	<b>6,580</b>	<b>977,220</b>	<b>261,242</b>	<b>2,141,578</b>	<b>1,774,767</b>	<b>54,435</b>
Net Results From Operations	(571,484)	(56,689)	(89,174)	(216,719)	-	(25,286)	53,350	(76,288)	11,540	1,156
Projected Lapse	237,021	24,169	48,819	181,849	-	17,347	3,503	64,247	58,617	1,633
Change in Fund Balance	(334,463)	(32,520)	(40,355)	(34,870)	-	(7,939)	56,853	(12,041)	70,157	2,789
Beginning Fund Balance	4,872,404	179,675	422,248	1,790,671	-	268,424	268,893	53,501	1,692,320	21,014
<b>Ending Fund Balance</b>	<b>\$ 4,537,941</b>	<b>\$ 147,155</b>	<b>\$ 381,893</b>	<b>\$ 1,755,801</b>	<b>\$ -</b>	<b>\$ 260,485</b>	<b>\$ 325,746</b>	<b>\$ 41,460</b>	<b>\$ 1,762,477</b>	<b>\$ 23,803</b>

Road Improvement			Education		General Government		Solid Waste	Hospitals		Total
Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post-Secondary Education	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital	
3,498,964	-	-	-	-	-	565,289	-	3,513,088	1,370,406	
179,813	-	-	-	-	-	37,647	-	173,636	89,164	
1,065,077	-	-	-	-	-	752,729	-	1,000,576	120,451	
4,743,854	-	-	-	-	-	1,355,665	-	4,687,300	1,580,021	
1.40						0.20		0.01	2.30	
\$ 4,898,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,058	\$ -	\$ 35,131	\$ 3,151,934	\$ 18,661,197
246,703	-	-	-	-	-	6,939	-	1,702	200,976	971,353
1,491,108	-	-	-	-	-	150,546	-	10,006	277,037	5,560,747
13,273	-	-	-	-	-	272	-	94	7,260	62,853
44,817	-	-	-	-	-	590	-	1,068	87,464	227,742
143,821	-	-	-	-	-	2,950	-	2,085	73,095	486,361
6,838,272	-	-	-	-	-	274,355	-	50,086	3,797,766	25,970,253
40,461	500	3,709	-	-	90,672	2,558	-	54,317	24,753	359,704
-	-	-	-	-	856,832	-	950,000	6,669,550	-	11,192,891
-	-	200,000	44,000,000	697,159	29,345	52,981	6,479,305	-	-	51,939,162
6,878,733	500	203,709	44,000,000	697,159	976,849	329,894	7,429,305	6,773,953	3,822,519	89,462,010
1,136,618	2,000	-	5,983,373	-	595,527	-	2,024,303	-	-	22,289,332
82,920	-	-	924,194	-	22,500	-	427,273	-	-	2,445,670
5,231,514	10,000	-	3,126,054	697,159	356,944	318,942	4,056,267	253,557	220,345	17,598,801
43,050	-	-	10,725	-	14,500	-	28,425	-	-	638,768
-	-	-	34,330,654	-	-	-	-	-	-	34,330,654
(77,200)	-	-	(375,000)	-	-	-	-	-	-	(221,998)
6,416,902	12,000	-	44,000,000	697,159	989,471	318,942	6,536,268	253,557	220,345	77,081,227
600,000	-	-	-	-	-	-	1,205,600	6,481,993	3,416,397	13,386,390
7,016,902	12,000	-	44,000,000	697,159	989,471	318,942	7,741,868	6,735,550	3,636,742	90,467,617
(138,169)	(11,500)	203,709	-	-	(12,622)	10,952	(312,563)	38,403	185,777	(1,005,607)
352,930	-	-	-	-	98,947	-	312,563	-	-	1,401,645
214,761	(11,500)	203,709	-	-	86,325	10,952	-	38,403	185,777	396,038
2,697,369	53,584	247,251	1,612,572	-	6,044,782	170,509	-	2,172,451	1,650,179	24,217,847
<u>\$ 2,912,130</u>	<u>\$ 42,084</u>	<u>\$ 450,960</u>	<u>\$ 1,612,572</u>	<u>\$ -</u>	<u>\$ 6,131,107</u>	<u>\$ 181,461</u>	<u>\$ -</u>	<u>\$ 2,210,854</u>	<u>\$ 1,835,956</u>	<u>\$ 24,613,885</u>

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 9,306,641	\$ 9,720,321	\$ 10,872,890	\$ 10,509,469	\$ 11,350,599	\$ 477,709	4.39%
40111 Special Pay	37,050	38,067	47,775	47,601	48,750	975	2.04%
40120 Temporary Wages	930,909	1,052,468	981,291	921,291	949,061	(32,230)	-3.28%
40130 Overtime Wages	807,569	846,487	737,990	857,990	800,726	62,736	8.50%
40131 FLSA Overtime Wages	131,675	150,357	151,365	149,802	156,497	5,132	3.39%
40210 FICA	947,133	1,007,051	1,100,268	1,097,326	1,153,196	52,928	4.81%
40221 PERS	3,769,728	4,247,424	2,661,101	2,653,134	2,799,320	138,219	5.19%
40321 Health Insurance	3,237,911	3,154,106	3,369,003	3,358,062	3,348,883	(20,120)	-0.60%
40322 Life Insurance	15,896	17,208	27,284	27,201	28,432	1,148	4.21%
40410 Leave	1,532,083	1,556,394	1,534,242	1,529,539	1,601,796	67,554	4.40%
40511 Other Benefits	52,323	78,128	51,760	53,545	52,072	312	0.60%
Total: Personnel	20,768,918	21,868,011	21,534,969	21,204,960	22,289,332	754,363	3.50%
<b>Supplies</b>							
42020 Signage Supplies	25,833	39,878	36,600	36,600	38,600	2,000	5.46%
42120 Computer Software	14,834	32,990	12,632	10,632	23,955	11,323	89.64%
42210 Operating Supplies	248,748	235,753	269,625	279,619	278,651	9,026	3.35%
42220 Fire/Medical/Rescue Supplies	164,833	170,062	202,194	206,624	199,301	(2,893)	-1.43%
42230 Fuel, Oils and Lubricants	583,154	558,647	586,332	621,332	613,872	27,540	4.70%
42250 Uniforms	78,076	75,876	77,788	87,403	78,582	794	1.02%
42263 Training Supplies	23,932	20,959	29,100	27,899	33,950	4,850	16.67%
42310 Repair/Maint Supplies	726,177	888,803	907,339	870,412	918,389	11,050	1.22%
42360 Motor Vehicle Repair	137,976	122,146	169,400	189,650	173,350	3,950	2.33%
42410 Small Tools	66,013	60,958	73,620	91,920	74,420	800	1.09%
42960 Recreational Program Supplies	7,320	6,729	9,600	10,400	12,600	3,000	31.25%
Total: Supplies	2,076,896	2,212,801	2,374,230	2,432,491	2,445,670	71,440	3.01%
<b>Services</b>							
43011 Contractual Services	3,683,882	4,000,678	4,358,761	4,351,838	4,418,393	59,632	1.37%
43012 Audit Services	138,587	143,280	147,750	192,764	157,400	9,650	6.53%
43014 Physical Examinations	66,562	72,644	112,880	106,684	120,480	7,600	6.73%
43015 Water/Air Sample Test	99,587	131,457	142,900	152,236	141,900	(1,000)	-0.70%
43019 Software Licensing	59,107	37,233	77,213	76,696	79,526	2,313	3.00%
43023 Kenai Peninsula College	646,697	667,189	697,690	695,330	697,159	(531)	-0.08%
43050 Solid Waste Fees	444	6,296	1,251	1,251	1,250	(1)	-0.08%
43095 SW Closure/Post Closure	764,193	854,078	266,021	266,021	341,306	75,285	28.30%
43110 Communications	248,423	258,159	299,734	301,074	316,061	16,327	5.45%
43140 Postage and Freight	26,415	27,007	30,048	37,470	32,700	2,652	8.83%
43210 Transport/Subsistence	271,457	302,048	312,794	325,161	309,842	(2,952)	-0.94%
43220 Car Allowance	5,137	3,600	7,200	3,605	7,200	-	0.00%
43260 Training	55,835	58,147	96,908	92,838	99,705	2,797	2.89%
43310 Advertising	23,095	32,376	38,158	40,633	39,050	892	2.34%
43410 Printing	5,467	4,512	6,301	5,548	7,945	1,644	26.09%
43510 Insurance Premium	3,516,020	2,695,220	2,692,951	2,692,951	2,969,140	276,189	10.26%
43600 Project Management	-	3,230	-	-	-	-	-
43610 Utilities	1,016,171	993,435	1,170,730	1,200,730	1,262,165	91,435	7.81%
43720 Office Equipment Maintenance	77,349	89,539	91,592	95,370	88,180	(3,412)	-3.73%
43750 Vehicles Maintenance	33,321	35,094	77,400	81,224	73,900	(3,500)	-4.52%
43764 Snow Removal	605,532	481,322	350,000	450,000	350,000	-	0.00%
43765 Policing Sites	4,700	6,400	8,000	8,000	8,000	-	0.00%
43780 Maint Buildings & Grounds	330,706	355,962	399,132	426,137	420,131	20,999	5.26%
43810 Rents and Operating Leases	148,861	174,675	177,523	186,301	175,070	(2,453)	-1.38%
43812 Equipment Replacement Pymt.	409,955	390,703	337,271	337,271	352,293	15,022	4.45%
43920 Dues and Subscriptions	18,721	25,271	33,315	34,765	34,031	716	2.15%

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services - Continued</b>							
43931 Recording Fees	306	532	1,300	1,300	1,300	-	0.00%
43933 Collection Fees	16	22	500	500	500	-	0.00%
43936 USAD Assessment	4,070	5,399	4,000	4,000	4,000	-	0.00%
43951 Road Maintenance - Dust Control	615,823	377,807	400,000	400,000	400,000	-	0.00%
43952 Road Maintenance	5,752,966	4,718,952	4,674,574	4,674,574	4,674,574	-	0.00%
43960 Recreational Program Expenses	4,699	5,548	5,900	6,400	7,600	1,700	28.81%
43999 Contingency	2,056	-	-	-	-	-	-
45110 Land Sale Property Tax	150	12,137	12,500	12,500	8,000	(4,500)	-36.00%
Total: Services	18,636,310	16,969,952	17,032,297	17,261,172	17,598,801	566,504	3.33%
<b>Capital Outlay</b>							
48120 Office Equipment	-	6,987	6,000	6,000	30,050	24,050	400.83%
48210 Communication Equipment	-	11,839	18,900	18,900	46,325	27,425	145.11%
48310 Vehicles	40,686	10,836	70,000	86,100	36,000	(34,000)	-48.57%
48311 Machinery and Heavy Equipment	23,754	25,587	66,032	67,300	40,000	(26,032)	-39.42%
48513 Recreation Equipment	3,478	-	-	-	7,000	7,000	-
48514 Firefighting/Rescue Equipment	15,538	9,525	41,000	35,621	31,000	(10,000)	-24.39%
48515 Medical Equipment	-	-	10,000	23,499	7,000	(3,000)	-30.00%
48610 Land Purchase	-	27,700	-	-	-	-	-
48710 Minor Office Equipment	51,078	37,783	33,550	50,650	35,925	2,375	7.08%
48720 Minor Office Furniture	13,020	17,788	39,522	43,262	22,300	(17,222)	-43.58%
48730 Minor Communication Equipment	54,498	22,671	30,656	30,457	82,225	51,569	168.22%
48740 Minor Machines & Equipment	30,863	41,328	31,650	45,218	10,550	(21,100)	-66.67%
48750 Minor Medical Equipment	9,367	25,805	46,700	45,700	47,591	891	1.91%
48755 Minor Recreational Equipment	7,822	4,797	5,000	5,000	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	219,711	207,047	178,888	182,226	222,102	43,214	24.16%
49101 General Construction	-	258,000	-	-	-	-	-
49125 Remodel	47,708	19,914	-	-	-	-	-
49433 Plan Reviews	14,021	13,774	17,200	17,260	15,700	(1,500)	-8.72%
Total: Capital Outlay	531,544	751,721	595,098	657,193	638,768	43,670	7.34%
<b>Transfers To</b>							
50211 Central Emergency Services	17,269	7,106	7,170	6,982	6,580	(590)	-8.23%
50238 RIAD Match Fund	-	-	-	-	200,000	200,000	-
50241 KPBSD Operations	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	160,548	0.47%
50264 911 Communications	178,090	193,432	200,829	200,829	226,072	25,243	12.57%
50340 SW Debt Service Fund	1,882,575	1,881,950	1,055,150	1,055,150	1,055,600	450	0.04%
50342 Debt Service- Bear Creek Fire	-	-	83,488	83,488	94,020	10,532	12.61%
50358 Debt Service- CES	191,378	190,377	190,128	190,128	190,728	600	0.32%
50360 Debt Service- CPGH	3,639,911	3,625,975	3,621,100	3,621,100	6,481,993	2,860,893	79.01%
50361 Debt Service- SPH	1,973,089	1,986,872	1,988,566	1,988,566	1,966,397	(22,169)	-1.11%
50411 SWD Capital Projects	150,000	70,000	300,000	300,000	150,000	(150,000)	-50.00%
50434 Road Service Area Capital Projects	-	-	-	-	400,000	400,000	-
50441 NFSA Capital Projects	140,000	200,000	200,000	200,000	750,000	550,000	275.00%
50442 BCFS Capital Projects	100,000	50,000	100,000	100,000	40,000	(60,000)	-60.00%
50443 CES Capital Project	900,000	600,000	250,000	250,000	100,000	(150,000)	-60.00%
50444 APFEMSA Capital Project	100,000	65,000	75,000	75,000	75,000	-	0.00%
50446 KES Capital Project	100,000	150,000	50,000	50,000	100,000	50,000	100.00%
50459 NPRSA Capital Project	40,000	50,000	50,000	50,000	100,000	50,000	100.00%
50491 SPH Capital Project	1,625,000	1,350,000	1,450,000	1,450,000	1,450,000	-	0.00%
Total: Transfers	44,704,194	44,227,298	43,791,537	43,791,349	47,717,044	3,925,507	8.96%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	156,986	150,817	134,682	134,682	153,002	18,320	13.60%
60001 Charges (To) From Maint/Purchasing	210,224	246,900	235,542	235,542	250,000	14,458	6.14%
60002 Charges (To) From Maint/Other Depts.	(230,034)	(213,487)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(370,985)	(545,549)	(400,000)	(400,000)	(400,000)	-	-
61990 Administrative Service Fee	8,076	17,277	-	-	-	-	-
Total: Interdepartmental Charges	(225,733)	(344,042)	(254,776)	(254,776)	(221,998)	32,778	-
<b>Department Total</b>	<b>\$ 86,492,129</b>	<b>\$ 85,685,741</b>	<b>\$ 85,073,355</b>	<b>\$ 85,092,389</b>	<b>\$ 90,467,617</b>	<b>\$ 5,394,262</b>	<b>6.34%</b>

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# ***Kenai Peninsula Borough***

## ***Emergency Services***

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

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

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

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

**Bear Creek Fire Service Area** – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has two 3/4-time permanent employee and 21 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 3.5 permanent employee and 33 volunteers.

**Central Emergency Services (CES)** – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 41 permanent employees and 19 on-call employees.

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

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

**Seward Bear Creek Flood Service Area** – this service area was formed to provide flood planning, protection and mitigation services to the residents of the service area, which covers the river drainage area of the City of Seward, Bear Creek, and Lowell Point. This service area has one permanent 3/4 time employee.

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

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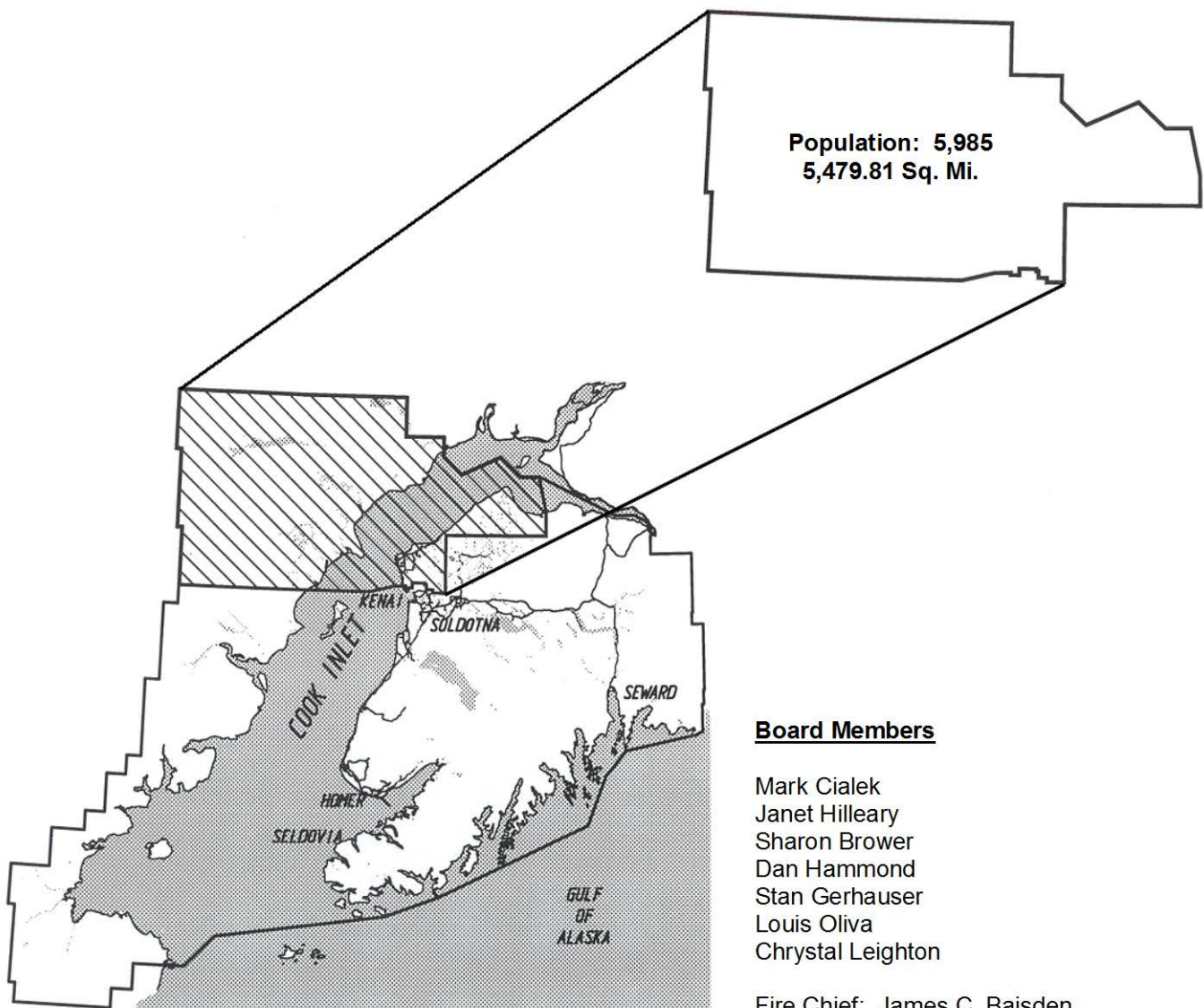
## Nikiski Fire Service Area

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,985 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

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

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

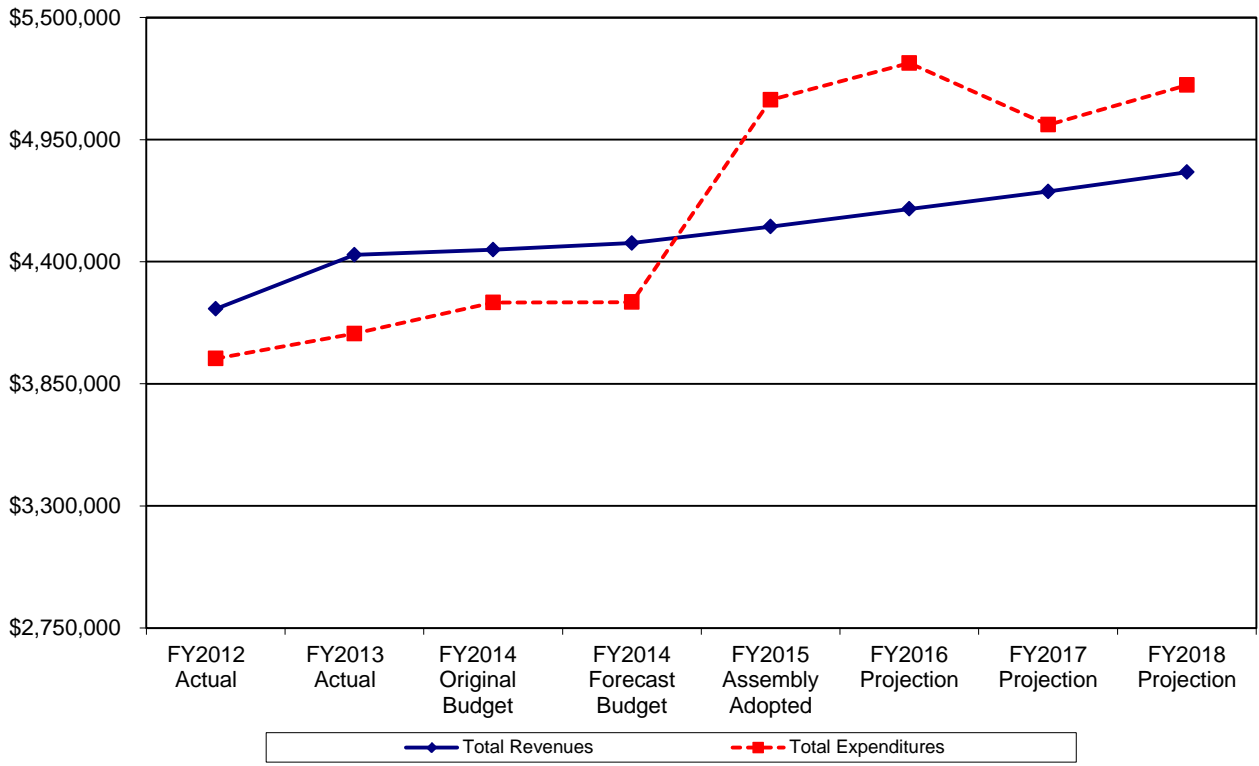
The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.90 mills for fiscal year 2015.



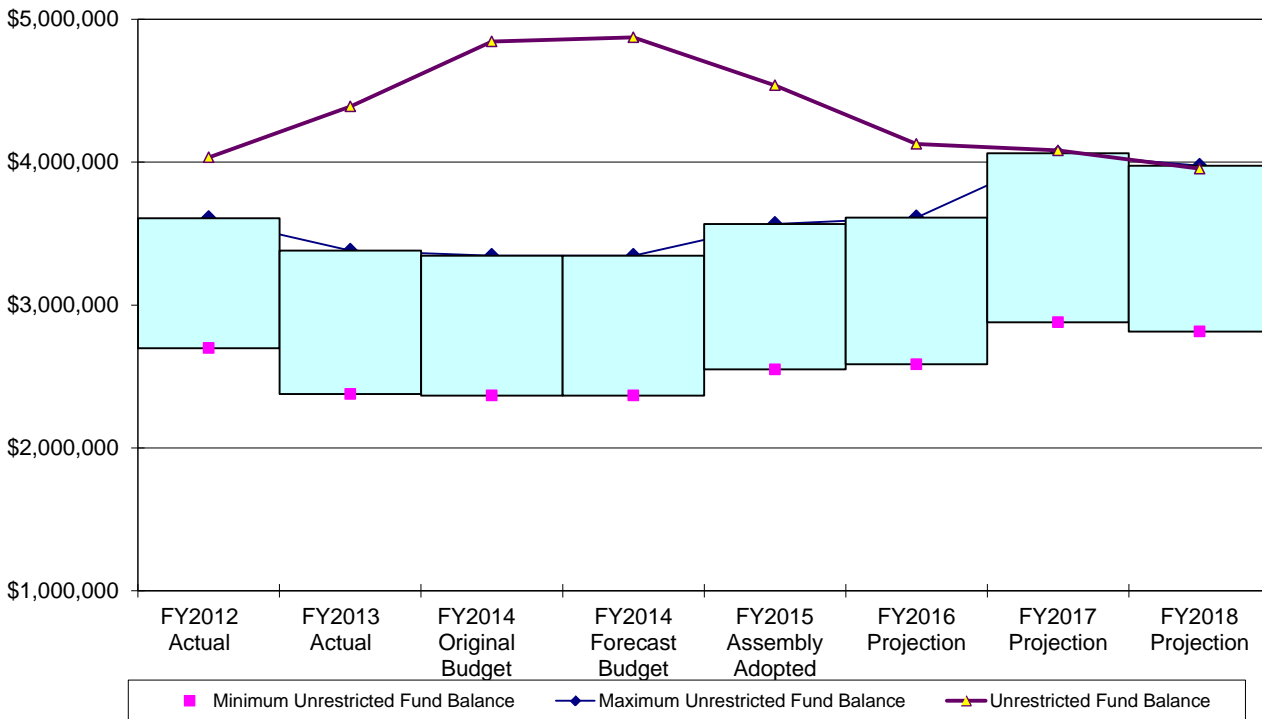
**Fund: 206 Nikiski Fire Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Values (000's)								
Real	622,417	629,504	649,177	653,208	627,014	645,824	665,199	685,155
Personal	38,336	37,223	35,670	41,818	43,425	43,425	43,425	43,425
Oil & Gas (AS 43.56)	502,117	606,266	703,294	703,294	766,776	766,776	766,776	766,776
	<u>1,162,870</u>	<u>1,272,993</u>	<u>1,388,141</u>	<u>1,398,320</u>	<u>1,437,215</u>	<u>1,456,025</u>	<u>1,475,400</u>	<u>1,495,356</u>
Mill Rate	3.00	3.00	2.90	2.90	2.90	2.90	2.90	2.90
Revenues:								
Property Taxes								
Real	\$ 1,865,819	\$ 1,884,122	\$ 1,882,613	\$ 1,894,303	\$ 1,818,341	\$ 1,872,891	\$ 1,929,078	\$ 1,986,950
Personal	109,968	114,676	101,374	118,847	123,414	123,414	123,414	123,414
Oil & Gas (AS 43.56)	1,514,585	1,826,467	2,039,553	2,039,553	2,223,650	2,223,650	2,223,650	2,223,650
Interest	5,977	5,642	8,047	8,105	8,331	8,440	8,552	8,668
Flat Tax	10,385	10,400	10,980	11,735	10,980	11,200	11,424	11,652
Motor Vehicle Tax	54,739	54,915	50,000	50,000	54,827	55,924	57,042	58,183
Total Property Taxes	<u>3,561,473</u>	<u>3,896,222</u>	<u>4,092,567</u>	<u>4,122,543</u>	<u>4,239,543</u>	<u>4,295,519</u>	<u>4,353,160</u>	<u>4,412,517</u>
Federal Revenue	1,418	-	-	-	-	-	-	-
State Revenue	198,300	253,998	-	-	-	-	-	-
Interest Earnings	106,698	16,946	116,206	116,206	73,086	85,086	92,857	107,139
Other Revenue	319,581	264,124	245,000	245,000	245,000	257,250	270,113	283,619
Total Revenues	<u>4,187,470</u>	<u>4,431,290</u>	<u>4,453,773</u>	<u>4,483,749</u>	<u>4,557,629</u>	<u>4,637,855</u>	<u>4,716,130</u>	<u>4,803,275</u>
Expenditures:								
Personnel	2,971,684	3,078,160	3,010,704	3,010,704	3,171,857	3,298,731	3,430,680	3,567,907
Supplies	163,040	150,565	212,011	212,011	233,265	237,930	242,689	247,543
Services	515,954	488,777	599,619	597,123	663,668	690,215	717,824	746,537
Capital Outlay	120,907	103,243	134,300	138,300	240,691	245,505	250,415	255,423
Total Expenditures	<u>3,771,585</u>	<u>3,820,745</u>	<u>3,956,634</u>	<u>3,958,138</u>	<u>4,309,481</u>	<u>4,472,381</u>	<u>4,641,608</u>	<u>4,817,410</u>
Operating Transfers To:								
General Fund	-	-	-	-	-	-	-	-
Special Revenue Fund	52,181	55,164	59,588	59,588	69,632	72,417	75,314	78,327
Capital Projects Fund	140,000	200,000	200,000	200,000	750,000	750,000	300,000	300,000
Total Operating Transfers	<u>192,181</u>	<u>255,164</u>	<u>259,588</u>	<u>259,588</u>	<u>819,632</u>	<u>822,417</u>	<u>375,314</u>	<u>378,327</u>
Total Expenditures and Operating Transfers	<u>3,963,766</u>	<u>4,075,909</u>	<u>4,216,222</u>	<u>4,217,726</u>	<u>5,129,113</u>	<u>5,294,798</u>	<u>5,016,922</u>	<u>5,195,737</u>
Net Results From Operations	223,704	355,381	237,551	266,023	(571,484)	(656,943)	(300,792)	(392,462)
Projected Lapse	-	-	217,615	217,698	237,021	245,981	255,288	264,958
Change in Fund Balance	223,704	355,381	455,166	483,721	(334,463)	(410,962)	(45,504)	(127,504)
Beginning Fund Balance	3,809,598	4,033,302	4,388,683	4,388,683	4,872,404	4,537,941	4,126,979	4,081,475
Ending Fund Balance	<u>\$ 4,033,302</u>	<u>\$ 4,388,683</u>	<u>\$ 4,843,849</u>	<u>\$ 4,872,404</u>	<u>\$ 4,537,941</u>	<u>\$ 4,126,979</u>	<u>\$ 4,081,475</u>	<u>\$ 3,953,971</u>

### Nikiski Fire Service Area Revenues and Expenditures



### Nisiki Fire Service Area Unreserved Fund Balance



<b>Fund</b>	<b>206</b>	<b>Department Function</b>
<b>Dept:</b>	<b>51110</b>	<b>Nikiski Fire Service Area</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

- Maintain current staffing levels with the increased cost of providing emergency services.
- Secure additional funding through state and federal grant programs for apparatus replacement and facility repairs.
- Keep emergency training standards at appropriate levels.

**FY 2014 Accomplishments:**

- Reduced mill rate from 3.0 to 2.9
- Certified all Officers as Fire Investigator Technicians.
- Placed 100' foot aerial ladder truck in service.
- Replaced two (2) emergency response pickup trucks.
- Trained firefighters in cold-water emergency egress
- Corrected energy audit related items at Fire Station #1.

**FY2015 New Initiatives:**

- Update water rescue equipment to new standards.
- Develop Fire Station #2 training grounds.
- Correct energy audit related items at Fire Station #1.
- Support the Alaska Fire Conference in Kenai.
- Install emergency vehicle mobile data terminals (MDT's).
- Engineer roof design and replacement for Fire Station #1

**Performance Measures**

**Measures:**

Staffing	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Full time staff	20.00	20.00	20.00	20.75
On-calls	16.00	18.00	20.00	20.00
Volunteers	10.00	6.00	7.00	10.00

**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 18 Uniformed Employees (FTE's), 20 On-Call Members, and 7 Volunteers

Certification levels	Chiefs (2 FTE's)	Captains (4 FTE's)	Engineers (6 FTE's)	Firefighters (6 FTE's)	On-Calls (20)	Volunteers (7)	FY2014 Totals
Paramedic 2	0	2	3	1	2	N/A	8
Paramedic 1	0	0	0	3	3	N/A	6
Emergency Medical Technician 3	1	2	3	2	1	0	9
Emergency Medical Technician 2	0	N/A	N/A	0	5	0	5
Emergency Medical Technician 1	0	N/A	N/A	0	6	2	8
Emergency Trauma Technician	N/A	N/A	N/A	N/A	0	2	2
Alaska Fire Service Instructor 2	0	1	1	0	0	N/A	2
Alaska Fire Service Instructor 1	0	3	0	0	1	N/A	4
Alaska Fire Officer 1	2	4	4	0	0	N/A	10
Alaska Firefighter 2	N/A	N/A	6	6	4	0	16

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

**Department Function**  
**Nikiski Fire Service Area - Continued**

Certification levels (continued)	Chiefs (2 FTE's)	Captains (4 FTE's)	Engineers (6 FTE's)	Firefighters (6 FTE's)	On-Calls (20)	Volunteers (7)	FY2014 Totals
Alaska Firefighter 1	N/A	N/A	N/A	0	8	0	8
Alaska Basic Firefighter	N/A	N/A	N/A	N/A	3	5	8
Dive Rescue Technician	1	3	0	0	N/A	N/A	4
Confined Space Rescue Technician	1	4	6	5	1	N/A	17
Forestry Red Card	1	1	1	4	4	0	11
Alaska Fire Investigator Technician	0	0	0	0	0	N/A	0
Alaska Certified Fire Investigator	1	1	0	N/A	N/A	N/A	2
Executive Fire Officer Certification	1	0	N/A	N/A	N/A	N/A	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:**

Nikiski Fire Station #1 Incident Type (CY2013)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	7	34	6:46
Emergency Medical Services & Rescue	7	277	7:45
Explosions & Ruptures	7	2	3:45
Hazardous Conditions ( Gas, CO, Electrical)	7	13	7:20
Service Calls (Public, Smoke Odor, Standby)	7	79	6:49
Good Intent Call (cancelled Call, Nothing Found)	7	46	13:31
False Alarm ( Fire Alarm Malfunctions)	7	19	3:08
Other	7	1	17:41

Nikiski Fire Station #2 Incident Type (CY2013)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	7	30	5:30
Emergency Medical Services & Rescue	7	369	10:02
Explosions & Ruptures	7	2	3:45
Hazardous Conditions ( Gas, CO, Electrical)	7	13	7:29
Service Calls (Public, Smoke Odor, Standby)	7	125	7:11
Good Intent Call (cancelled Call, Nothing Found)	7	44	3:15
False Alarm ( Fire Alarm Malfunctions)	7	14	1:42
Other	7	2	9:21

**Average response times for all emergency calls = 6:07**

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

**Department Function**  
**Nikiski Fire Service Area - Continued**

**Department Response Statistics**

<b>Call Volume Per Calendar Year</b>	<b>CY 2011 Actual</b>	<b>CY 2012 Actual</b>	<b>CY 2013 Actual</b>	<b>CY 2014 Projected</b>
Fire (Buildings, Automobiles, Forest)	31	30	41	45
Emergency Medical Services & Rescue	546	601	541	550
Explosions & Ruptures	1	2	2	2
Hazardous Conditions ( Gas, CO, Electrical)	131	23	20	25
Service Calls (Public, Smoke Odor, Standby)	113	167	191	200
Good Intent Call (cancelled Call, Nothing Found)	69	84	80	85
False Alarm ( Fire Alarm Malfunctions)	32	19	25	25
Other	2	0	2	3
<b>Total Call Volume</b>	<b>926</b>	<b>926</b>	<b>902</b>	<b>935</b>
Annual Fire Lose	\$330,760	\$1,394,901	\$596,535	\$500,000

**Commentary**

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

**Always Ready \* Proud to Serve**

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,243,286	\$ 1,270,702	1,397,598	1,397,598	1,490,348	\$ 92,750	6.64%
40111 Special Pay	12,652	13,118	16,575	16,575	16,575	-	0.00%
40120 Temporary Wages	94,330	65,328	111,525	111,525	102,272	(9,253)	-8.30%
40130 Overtime Wages	279,274	296,509	206,251	206,251	213,808	7,557	3.66%
40130 Overtime Stand-by Wages	-	-	53,309	53,309	55,000	1,691	3.17%
40131 FLSA Overtime Wages	42,197	51,407	50,535	50,535	52,536	2,001	3.96%
40210 FICA	134,779	142,533	162,031	162,031	170,510	8,479	5.23%
40221 PERS	559,805	637,679	386,300	386,300	416,690	30,390	7.87%
40321 Health Insurance	387,715	372,995	380,266	380,266	398,642	18,376	4.83%
40322 Life Insurance	2,072	2,257	3,491	3,491	3,721	230	6.59%
40410 Leave	212,056	222,685	240,230	240,230	249,018	8,788	3.66%
40511 Other Benefits	3,518	2,947	2,593	2,593	2,737	144	5.55%
Total: Personnel	2,971,684	3,078,160	3,010,704	3,010,704	3,171,857	161,153	5.35%
<b>Supplies</b>							
42120 Computer Software	1,775	774	2,500	500	9,500	7,000	280.00%
42210 Operating Supplies	22,935	31,798	37,217	39,217	37,914	697	1.87%
42220 Fire/Medical/Rescue Supplies	42,215	35,463	51,994	56,994	59,751	7,757	14.92%
42230 Fuel, Oils and Lubricants	50,254	41,397	54,300	54,300	57,900	3,600	6.63%
42250 Uniforms	17,304	12,621	15,000	16,000	15,000	-	0.00%
42263 Training Supplies	3,126	386	3,000	2,000	7,000	4,000	133.33%
42310 Repair/Maintenance Supplies	2,373	4,855	8,500	8,500	8,500	-	0.00%
42360 Motor Vehicle Repair Supplies	19,124	21,083	32,000	28,000	30,200	(1,800)	-5.63%
42410 Small Tools & Equipment	3,934	2,188	7,500	6,500	7,500	-	0.00%
Total: Supplies	163,040	150,565	212,011	212,011	233,265	21,254	10.02%
<b>Services</b>							
43011 Contractual Services	129,193	145,734	179,147	172,607	190,000	10,853	6.06%
43014 Physical Examinations	12,991	19,786	25,000	22,504	25,000	-	0.00%
43015 Water/Air Sample Test	600	498	1,450	1,450	1,450	-	0.00%
43019 Software Licensing	1,249	-	4,000	4,000	6,000	2,000	50.00%
43110 Communications	13,260	12,586	14,124	14,124	14,124	-	0.00%
43140 Postage and Freight	1,881	2,237	4,500	4,500	4,500	-	0.00%
43210 Transportation/Subsistence	31,508	24,864	24,000	28,000	30,750	6,750	28.13%
43260 Training	4,790	11,086	18,000	14,000	18,000	-	0.00%
43310 Advertising	-	153	1,000	1,000	1,000	-	0.00%
43410 Printing	-	1,307	1,150	1,150	1,150	-	0.00%
43510 Insurance Premium	178,237	138,210	149,023	149,023	181,526	32,503	21.81%
43600 Project Management	-	926	-	-	-	-	-
43610 Utilities	109,495	101,972	132,000	132,000	141,400	9,400	7.12%
43720 Equipment Maintenance	7,113	4,146	8,650	12,190	8,650	-	0.00%
43750 Vehicle Maintenance	6,134	3,678	10,500	10,500	10,500	-	0.00%
43780 Buildings/Grounds Maintenance	8,538	7,719	10,000	13,000	11,999	1,999	19.99%
43810 Rents and Operating Leases	7,500	7,610	10,500	10,500	11,065	565	5.38%
43920 Dues and Subscriptions	3,465	6,265	6,575	6,575	6,554	(21)	-0.32%
Total: Services	515,954	488,777	599,619	597,123	663,668	64,049	10.68%

**Fund 206**

**Department 51110 - Nikiski Fire Service Area - Continued**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
<b>Capital Outlay</b>							
48120 Office Machines	-	6,987	-	-	20,000	20,000	-
48310 Vehicles	6,700	10,900	-	-	-	-	-
48311 Machinery & Equipment	-	5,590	5,000	2,000	15,000	10,000	200.00%
48514 Fire Fighting/Rescue Equipment	12,147	3,975	10,000	10,000	10,000	-	0.00%
48515 Medical Equipment	-	-	-	4,000	7,000	7,000	-
48710 Minor Office Equipment	13,631	4,908	10,000	11,500	5,000	(5,000)	-50.00%
48720 Minor Office Furniture	1,895	-	4,500	6,000	5,000	500	11.11%
48730 Minor Communication Equipment	26,744	10,767	10,000	12,250	60,000	50,000	500.00%
48740 Minor Machines & Equipment	2,487	2,168	5,000	5,000	-	(5,000)	-100.00%
48750 Minor Medical Equipment	1,207	4,732	24,800	24,800	22,691	(2,109)	-8.50%
48755 Minor Recreation Equipment	6,102	4,420	5,000	5,000	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	49,994	48,796	60,000	57,750	91,000	31,000	51.67%
Total: Capital Outlay	120,907	103,243	134,300	138,300	240,691	106,391	79.22%
<b>Transfers</b>							
50100 Tfr General Fund	-	-	-	-	-	-	-
50264 Tfr 911 Communications	52,181	55,164	59,588	59,588	69,632	10,044	16.86%
50441 Tfr Nikiski Fire Capital Project Fund	140,000	200,000	200,000	200,000	750,000	550,000	275.00%
Total: Transfers	192,181	255,164	259,588	259,588	819,632	560,044	215.74%
<b>Department Total</b>	<b>\$ 3,963,766</b>	<b>\$ 4,075,909</b>	<b>\$ 4,216,222</b>	<b>\$ 4,217,726</b>	<b>\$ 5,129,113</b>	<b>\$ 912,891</b>	<b>21.65%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 20 FTE's; 1 Chief, 1 Deputy Chief, 2 Senior Captains, 2 Captains, 6 Engineers, 6 Firefighters, 1 Mechanic, and 1 Administrative Assistant.

**Add;** one 3/4 time Administrative Assistant.

**40120 Temporary Wages.** 20 Paid On-Call Members, 6 Volunteers.  
**Decrease** due to removed Temporary Office Assistant.

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

**42120 Computer Software.** Increase due to new Siemens Software Upgrades for Station #2 (\$7,500).

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

**42230 Fuel, Oils and Lubricants.** The increased cost of fuel, and for the anticipated 5% annual increase in emergency call volume each year.

**42263 Training Supplies.** Increased for additional training books and video's (\$4,000).

**42360 Motor Vehicle Repair.** Decreased of \$1,800 due to updated fleet.

**43011 Contractual Services.** Increases are due to normal scheduled contract increases, includes physician sponsor contract (\$90,000), ambulance billing (\$16,000), helicopter medivac services (\$24,900), instructor contracts (\$12,575), maintenance fee for Fire and EMS software (\$4,500), Zoll and Autopulse preventative maintenance (\$7,400), Siemens (\$10,000) and other miscellaneous small contracts (24,625).

**43019 Software Licensing.** Inventory Fleet Management Software (\$2,000) and station computer/server annual licensing (\$4,000).

**43210 Transportation.** Increases to cover travel cost to Tyonek/Beluga, shift meals, and for National Fire Academy Training (\$6,750).

**43510 Insurance Premium.** Increase to cover additional Workers' Compensation premium.

**43610 Public Utilities.** Increased (\$9,400) to cover anticipated heating fuel, electric, gas, and water rates.

**43780 Contracted Repair & Maint.** Increased sanding costs & snow removal.

**48120 Office Machines** Smart boards for training rooms at both fire stations (\$7,500 ea.), Bizhub for Station #2 (\$5,000).

**48311 Machinery & Equipment.** Extricator/washer (\$5,000) and man-lift (\$10,000).

**48514 Firefighting/Rescue Equipment** Rescue combination tool/battery operated for ambulance (\$10,000)

**48515 Medical Equipment** Code Blue match (\$7,000) , represents 25% match on medical equipment grant from Southern Regional EMS Counsel.

**48710 Minor Office Equipment.** Regularly scheduled computer replacements (\$5,000).

**48720 Minor Office Furniture.** Replace (8) station mattresses (\$500 each) and other minor office furniture (1,000).

**48730 Minor Communication Equipment** Mobile radios (\$5,000), hand held radios (\$2,500), ALMR Radio upgrades (\$50,000), and pages, cell phones and equipment (\$2,500).

**48750 Minor Medical Equipment.** Increase due to additional equipment needed for higher medical call volume. 3 Vein illuminators (\$3,000), AED attachments (\$2,400), AED child simulator (\$4,500), auto pule banks (\$2,400), Zoll batteries (\$2,400), and other miscellaneous small equipment (\$7,991).

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

**48760 Minor Fire Fighting Equipment.** Increases for cold water rescue exposure suits (\$27,000), and dive rescue gear (\$12,000), turnouts (\$16,000), Beluga and Tyonek fire gear w/ accessories (\$10,000) and other miscellaneous minor FF equipment (\$26,000).

**50264 Transfer to 911 Communications.** Transfer to special revenue fund - 911 Communications (\$69,632).

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

**For capital projects information on this department - See the Capital Projects Section - Pages 324, 331, & 355-358.**

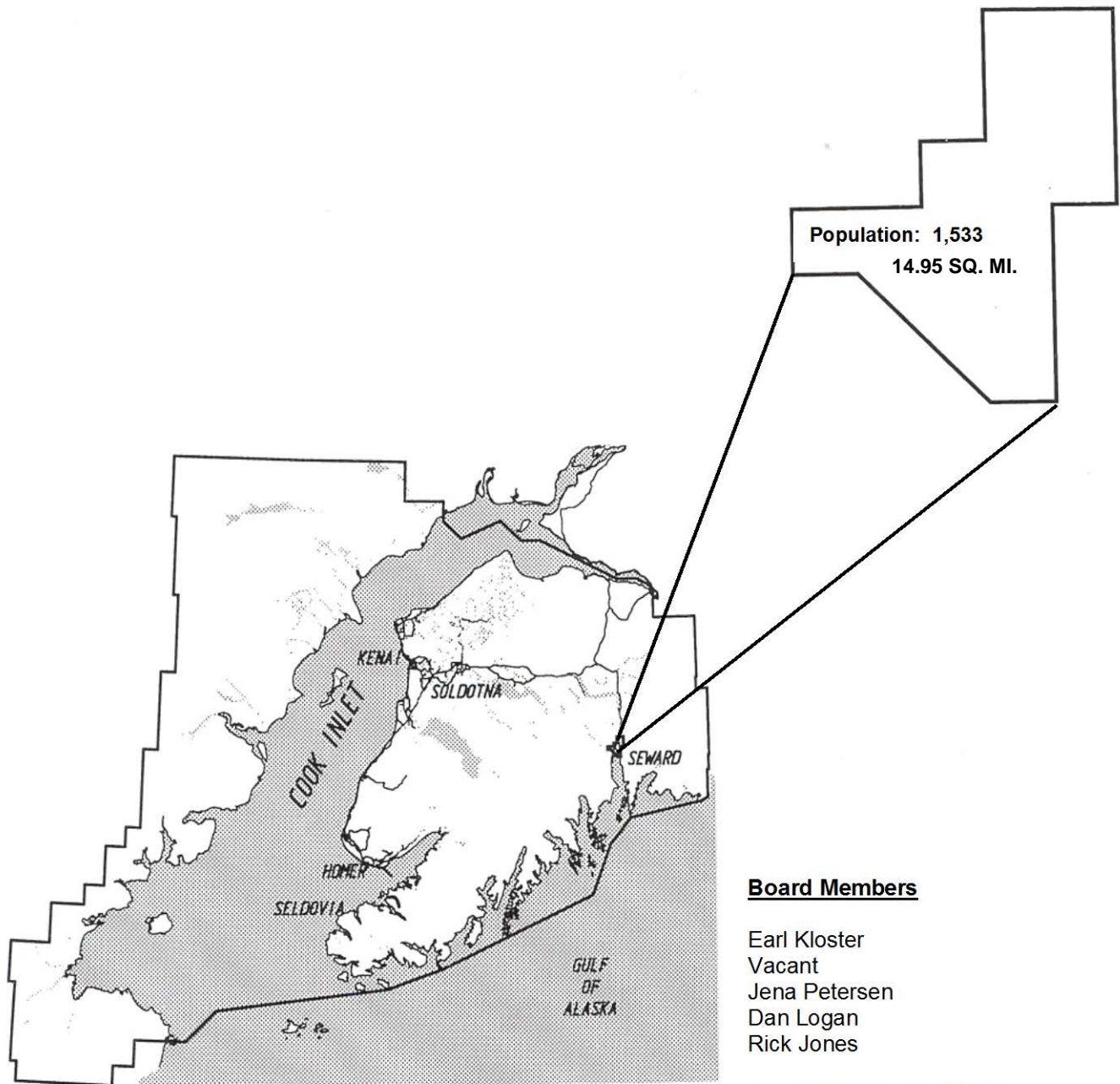


### Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two 3/4 time permanent employee and 21 volunteers. Five elected citizens serve on its board.

The fire station is located at mile 5.5 on the Seward Highway just outside the City of Seward. Equipment consists of one rescue pumper, four tankers, one water supply unit, one brush truck, one ambulance, and two support trucks.

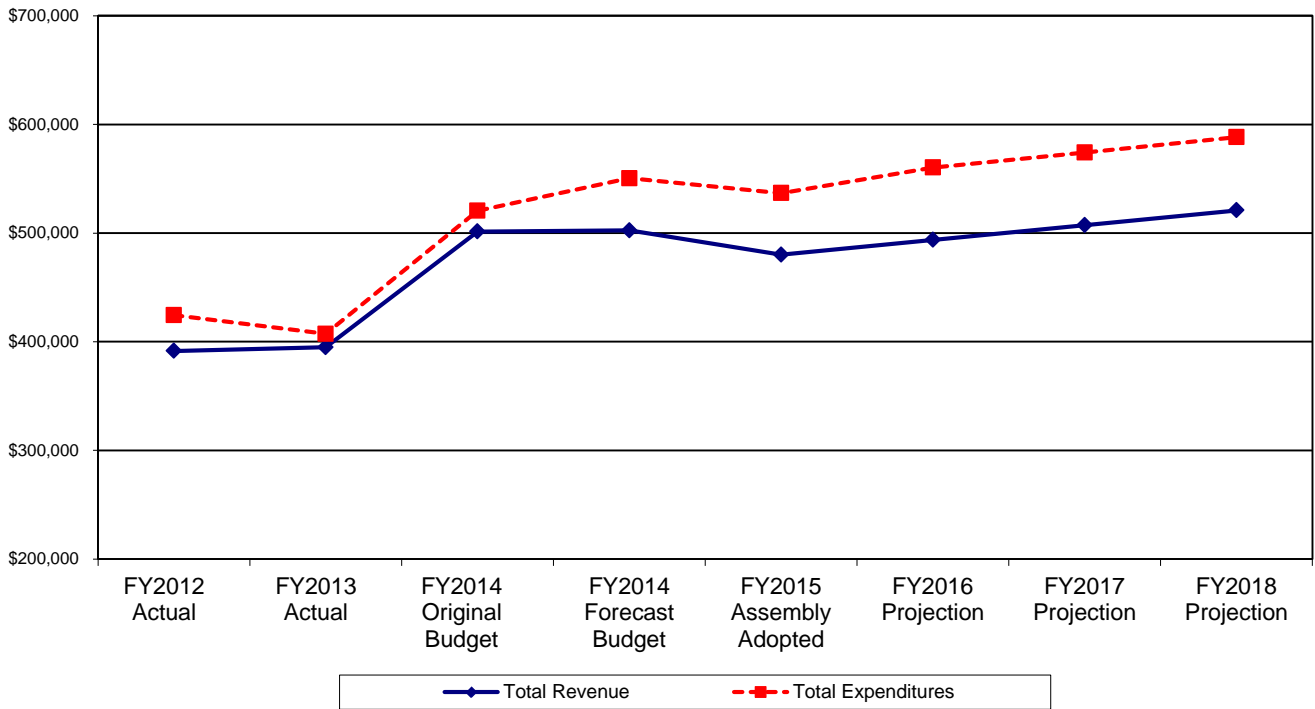
Revenue is raised through property tax and rescue services billing. The mill rate is 3.25 mills for fiscal year 2015.



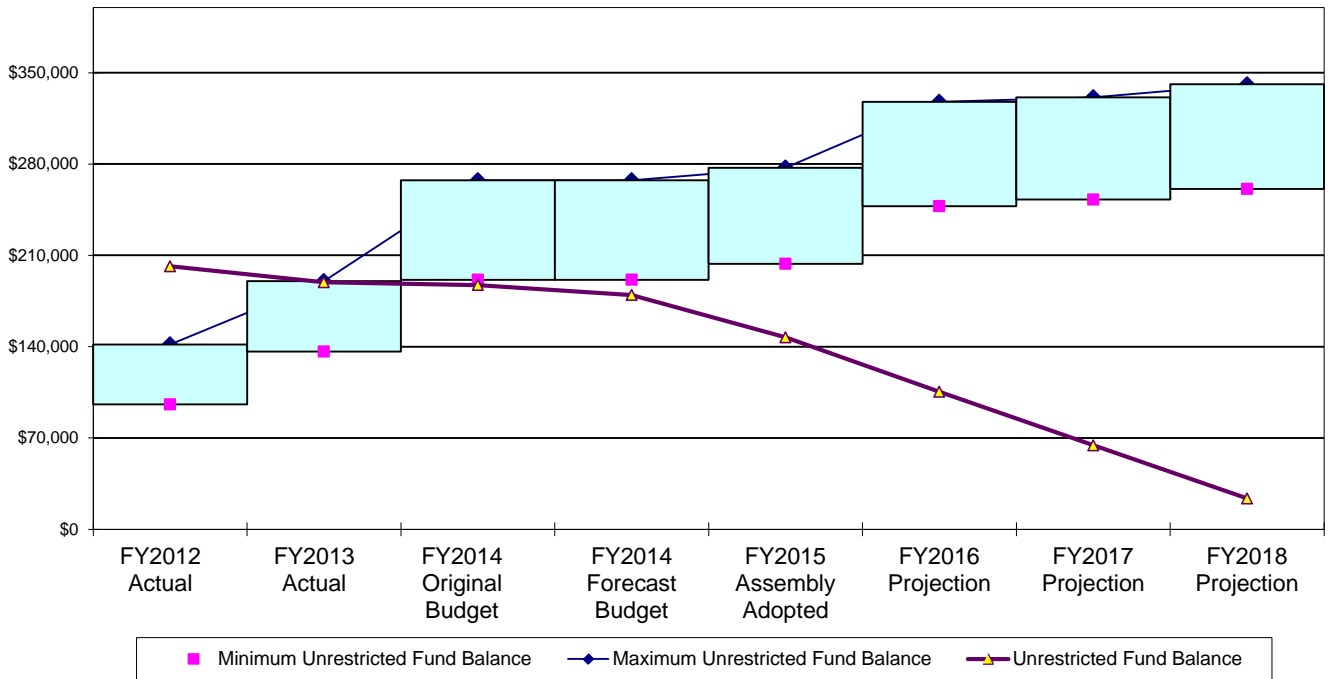
**Fund: 207 Bear Creek Fire Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Taxable Value (000's)								
Real	147,482	142,139	140,711	140,711	135,556	139,623	143,812	148,126
Personal	1,193	1,398	1,070	1,074	829	829	829	829
Oil & Gas (AS 43.56)	-	6,932	6,350	6,350	5,901	5,901	5,901	5,901
	<u>148,675</u>	<u>150,469</u>	<u>148,131</u>	<u>148,135</u>	<u>142,286</u>	<u>146,353</u>	<u>150,542</u>	<u>154,856</u>
Mill Rate	2.25	2.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 330,208	\$ 322,265	\$ 457,311	\$ 457,311	\$ 440,557	\$ 453,775	\$ 467,389	\$ 481,410
Personal	870	2,883	3,408	3,421	2,640	2,640	2,640	2,640
Oil & Gas (AS 43.56)	-	15,598	20,638	20,638	19,178	19,178	19,178	19,178
Interest	1,174	1,323	842	842	859	876	894	912
Flat Tax	1,718	1,575	1,757	2,644	1,757	1,792	1,828	1,865
Motor Vehicle Tax	12,590	12,337	13,000	13,000	12,464	12,713	12,967	13,226
Total Property Taxes	<u>346,560</u>	<u>355,981</u>	<u>496,956</u>	<u>497,856</u>	<u>477,455</u>	<u>490,974</u>	<u>504,896</u>	<u>519,231</u>
Federal Revenue	28,885	25,322	-	-	-	-	-	-
State Revenue	9,125	12,535	-	-	-	-	-	-
Interest Earnings	5,221	1,027	4,514	4,514	2,695	2,759	2,371	1,689
Other Revenue	1,672	-	-	-	-	-	-	-
Total Revenues	<u>391,463</u>	<u>394,865</u>	<u>501,470</u>	<u>502,370</u>	<u>480,150</u>	<u>493,733</u>	<u>507,267</u>	<u>520,920</u>
Expenditures:								
Personnel	162,993	181,151	181,513	181,513	184,309	191,681	199,348	207,322
Supplies	21,417	21,398	24,650	24,650	25,000	25,500	26,010	26,530
Services	102,704	111,800	115,797	148,746	169,010	170,700	177,528	184,629
Capital Outlay	36,337	42,052	15,000	12,051	24,500	24,990	25,490	26,000
Interdepartmental Charges	928	805	-	-	-	-	-	-
Total Expenditures	<u>324,379</u>	<u>357,206</u>	<u>336,960</u>	<u>366,960</u>	<u>402,819</u>	<u>412,871</u>	<u>428,376</u>	<u>444,481</u>
Operating Transfers To:								
Debt Service Fund	-	-	83,488	83,448	94,020	97,420	95,620	93,820
Capital Projects Fund	100,000	50,000	100,000	100,000	40,000	50,000	50,000	50,000
Total Operating Transfers	<u>100,000</u>	<u>50,000</u>	<u>183,488</u>	<u>183,448</u>	<u>134,020</u>	<u>147,420</u>	<u>145,620</u>	<u>143,820</u>
Total Expenditures and Operating Transfers	<u>424,379</u>	<u>407,206</u>	<u>520,448</u>	<u>550,408</u>	<u>536,839</u>	<u>560,291</u>	<u>573,996</u>	<u>588,301</u>
Net Results From Operations	(32,916)	(12,341)	(18,978)	(48,038)	(56,689)	(66,558)	(66,729)	(67,381)
Projected Lapse	-	-	16,848	38,348	24,169	24,772	25,703	26,669
Change in Fund Balance	(32,916)	(12,341)	(2,130)	(9,690)	(32,520)	(41,786)	(41,026)	(40,712)
Beginning Fund Balance	234,622	201,706	189,365	189,365	179,675	147,155	105,369	64,343
Ending Fund Balance	<u>\$ 201,706</u>	<u>\$ 189,365</u>	<u>\$ 187,235</u>	<u>\$ 179,675</u>	<u>\$ 147,155</u>	<u>\$ 105,369</u>	<u>\$ 64,343</u>	<u>\$ 23,631</u>

### Bear Creek Fire Service Area Revenue and Expenditures



### Bear Creek Fire Service Area Unreserved Fund Balance



**Fund: 207**

**Department Function**

**Dept: 51210**

**Bear Creek Fire Service Area**

**Mission**

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

**Program Description**

The Bear Creek Fire service area provides support staff consisting of one part-time administrative assistant and one part-time training officer to assist the Bear Creek Volunteer Fire & EMS, Inc. consisting of 21 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:**

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

**FY2014 Accomplishments**

- Construction and occupation of new facility completed.

- Received basic life support ambulance certification from State of Alaska.
- Completed the following ongoing training programs: Firefighter I, Firefighter II, and ETT/EMT I.
- Placed Alaska land mobile radio (ALMR) talkgroup at Seward Police Department dispatch and installed a Digital Vehicular repeater to enhance communications locally and prepare for a potential move to Soldotna 911 dispatch center.
- Acquired surplus vehicles, a pickup truck and 4,000 gallon tanker, and placed into service.

**Operations**

- 10 members are Emergency Trauma Technicians (ETT).
- 9 members are Emergency Medical Technicians (EMT).
- 5 members are basic Firefighter or fire ground support members.
- 7 members are State Certified Firefighter I.
- 9 members are State Certified Firefighter II.
- 21 CPR trained.
- 16 members are HAZ-MAT awareness/operations

**FY2015 New Initiatives/Goals:**

- Begin new training courses to include Emergency Vehicle Operations Course, Vehicle/Driver State Certified Course, and Blue Card Incident Command Training for Officers.
- Explore critical care transports with Providence Seward Medical Center, City of Seward, and Seward Volunteer Ambulance Corps. to improve a vitally needed service to the community.
- Emergency service paging system utilizing the State of Alaska EMS repeater system.

**Performance Measures**

**Priority/Goal:** Public Safety

**Goal:** Volunteer recruitment and retention

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

**Measures:**

Membership Numbers	2012 Actual	2013 Actual	2014 Estimated	2015 Projected
Staffing History	1.50	1.50	1.50	1.50
Volunteer Firefighters	30	30	21	25
Total number of New Volunteer Recruits	4	4	2	2

**Fund: 207**

**Department Function**

**Dept: 51210**

**Bear Creek Fire Service Area**

**Priority/Goal:** Public Safety

**Goal:** Fire Prevention Education

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

**Measures:**

<b>Fire Prevention &amp; Education Functions</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimated</b>	<b>2015 Projected</b>
Open Houses/Activities exposing General Public to Fire Prevention Education	4	2	4	4
In School visits for Fire Prevention Education	3	9	8	8
Smoke Detector Installation/Evaluation	5	6	8	10
Community CPR courses	n/a	1	1	1

**Priority/Goal:** Public Safety

**Goal:** Improved Response Times/Types

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

**Measures:**

<b>Average Times</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimated</b>	<b>2015 Projected</b>
First responding unit from time of call to en route	5:30	5:30	5:20	5:00
Response time: from time of call to scene of incident – inside the Service Area	10:48	10:48	11:13	11:00
Response time: From time of call to scene of incident – Outside the Service Area (Mutual Aid)	12:19	12:19	12:10	12:00
Total Number of calls	124	108	114	117
Total Number of EMS/Rescue Calls	79	81	79	80
Total Number of Fire Calls	25	17	23	25
Total Number of Cancelled In-Route	11	10	12	12
Total Number of EMS/Rescue/Fire Call Man hours	n/a	n/a	2,360 hrs	2,400 hrs
Average Man Hour Per Call	n/a	n/a	20.71 hrs	21.00 hrs

<b>Fund:</b> 207	<b>Department Function</b>
<b>Dept:</b> 51210	<b>Bear Creek Fire Service Area</b>

**Priority/Goal:** Public Safety

**Goal:** Standardized Level of Certification for Responders

- Objective:**
1. Establish Emergency Trauma Technician as a basic level of training for all volunteers.
  2. Expand Emergency Medical Services to an EMT-II level.
  3. Establish four levels of qualifications for all volunteers.
  4. Offer Emergency Vehicle Operations Course and Driver Operator Course.
  5. Provide officers with 50 hour Blue Card Incident Command Training.

**Measures:**

<b>Certified First Responders</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimated</b>	<b>2015 Projected</b>
Volunteer First Responders	30	21	23	25
ETT – Certifications	12	9	7	9
EMT-1 Certifications	6	10	15	15
Exterior Firefighter/ FFI / FFII	25	21	23	25
Total number of Training Sessions	n/a	232	216	200
Total number of Training Classroom Hours	n/a	n/a	896.5	830
Total Number of Volunteer Training Man hours	n/a	4,844 hrs	8,313 hrs	8,000 hrs

**Call Type:**

<b>Incident Call Type</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimated</b>	<b>2015 Projected</b>
Fire	25	17	17	20
Overpressure rupture, explosion, overhear	0	0	2	0
Rescue & emergency medical request	79	81	73	80
Hazardous condition (no fire)	5	3	2	3
Service call	8	10	6	8
Good intent call	7	2	13	7
False alarm/false call	25	14	6	15
Special incident type	4	0	2	3
Total calls	153	127	121	136

**Commentary**

The Bear Creek Fire volunteers continue to focus on improving the fire prevention program in the area including classroom sessions for elementary school students and boy scouts.

Bear Creek Volunteer Fire & EMS, Inc., a nonprofit organization, funded a smart board and training room tables and chairs for the new building at a cost of \$20,000. They have also funded a Hurst tool spreader and RAM tool to enhance rescue services to the Eastern Kenai Peninsula along with small community projects.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 207**

**Department 51210 - Bear Creek Administration**

		FY2012	FY2013	FY2014	FY2014	FY2015	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Original Budget %
				Budget	Budget	Adopted	Original Budget	%
<b>Personnel</b>								
40110	Regular Wages	\$ 74,006	\$ 80,648	85,958	85,958	88,148	\$ 2,190	2.55%
40120	Temporary Wages	17,396	13,213	17,200	17,200	17,200	-	0.00%
40130	Overtime	-	2,107	-	-	-	-	-
40210	FICA	7,402	8,059	8,865	8,865	9,126	261	2.94%
40221	PERS	26,117	31,470	19,668	19,668	20,175	507	2.58%
40321	Health Insurance	29,780	28,882	40,028	40,028	39,864	(164)	-0.41%
40322	Life Insurance	121	129	217	217	224	7	3.23%
40410	Leave	7,537	8,072	9,289	9,289	9,284	(5)	-0.05%
40511	Other Benefits	634	8,571	288	288	288	-	0.00%
	<b>Total: Personnel</b>	<b>162,993</b>	<b>181,151</b>	<b>181,513</b>	<b>181,513</b>	<b>184,309</b>	<b>2,796</b>	<b>1.54%</b>
<b>Supplies</b>								
42120	Computer Software	-	60	-	-	-	-	-
42210	Operating Supplies	4,127	3,023	3,500	3,500	3,500	-	0.00%
42220	Fire/Medical/Rescue Supplies	3,099	3,952	4,000	3,500	4,000	-	0.00%
42230	Fuel, Oils and Lubricants	6,985	7,489	7,500	7,500	8,000	500	6.67%
42250	Uniforms	1,998	2,008	2,000	2,000	2,000	-	0.00%
42263	Training Supplies	3,308	1,087	4,650	4,650	4,000	(650)	-13.98%
42310	Repair/Maintenance Supplies	325	1,144	1,500	1,500	1,500	-	0.00%
42360	Motor Vehicle Repair Supplies	1,163	2,610	1,000	1,000	1,500	500	50.00%
42410	Small Tools & Equipment	412	25	500	1,000	500	-	0.00%
	<b>Total: Supplies</b>	<b>21,417</b>	<b>21,398</b>	<b>24,650</b>	<b>24,650</b>	<b>25,000</b>	<b>350</b>	<b>1.42%</b>
<b>Services</b>								
43011	Contractual Services	10,734	8,516	14,250	20,199	12,300	(1,950)	-13.68%
43014	Physical Examinations	5,785	7,903	7,500	7,500	12,100	4,600	61.33%
43019	Software Licensing	1,110	675	900	900	900	-	0.00%
43110	Communications	4,986	5,543	6,000	6,000	6,000	-	0.00%
43140	Postage and Freight	328	259	300	300	300	-	0.00%
43210	Transportation/Subsistence	10,256	13,141	10,320	10,320	8,570	(1,750)	-16.96%
43260	Training	2,303	3,012	7,200	4,200	10,200	3,000	41.67%
43310	Advertising	1,661	5,640	-	-	-	-	-
43510	Insurance Premium	30,638	29,300	25,387	25,387	36,015	10,628	41.86%
43610	Utilities	13,123	12,591	13,000	43,000	52,500	39,500	303.85%
43720	Equipment Maintenance	5,136	5,337	5,000	5,000	5,500	500	10.00%
43750	Vehicle Maintenance	8,424	11,917	18,000	18,000	15,000	(3,000)	-16.67%
43780	Buildings/Ground Maintenance	7,542	7,313	7,000	7,000	8,000	1,000	14.29%
43810	Rents & Operating Leases	115	74	125	125	125	-	0.00%
43920	Dues and Subscriptions	563	579	815	815	1,500	685	84.05%
	<b>Total: Services</b>	<b>102,704</b>	<b>111,800</b>	<b>115,797</b>	<b>148,746</b>	<b>169,010</b>	<b>53,213</b>	<b>45.95%</b>
<b>Capital Outlay</b>								
48311	Machinery & Equipment	10,784	-	-	-	10,000	10,000	-
48513	Recreational Equipment	3,478	-	-	-	-	-	-
48514	Firefighting/Rescue Equipment	3,391	5,550	10,000	6,458	9,000	(1,000)	-10.00%
48710	Minor Office Equipment	1,411	8,763	-	3,542	1,500	1,500	-
48720	Minor Office Furniture	-	175	-	-	-	-	-
48730	Minor Communication Equipment	8,565	1,989	5,000	2,051	3,000	(2,000)	-40.00%
48750	Minor Medical Equipment	-	820	-	-	-	-	-
48760	Minor Fire Fighting Equipment	8,708	24,755	-	-	1,000	1,000	-
	<b>Total: Capital Outlay</b>	<b>36,337</b>	<b>42,052</b>	<b>15,000</b>	<b>12,051</b>	<b>24,500</b>	<b>9,500</b>	<b>63.33%</b>
<b>Transfers</b>								
50342	Bear Creek Debt Service	-	-	83,488	83,488	94,020	10,532	12.61%
50442	Bear Creek Capital Projects	100,000	50,000	100,000	100,000	40,000	(60,000)	-60.00%
	<b>Total: Transfers</b>	<b>100,000</b>	<b>50,000</b>	<b>183,488</b>	<b>183,488</b>	<b>134,020</b>	<b>(49,468)</b>	<b>-26.96%</b>

**Fund 207**

**Department 51210 - Bear Creek Administration - Continued**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Interdepartmental Charges</b>							
61990 Admin Service Fee	928	805	-	-	-	-	-
Total: Interdepartmental Charges	928	805	-	-	-	-	-
<b>Department Total</b>	<b>\$ 424,379</b>	<b>\$ 407,206</b>	<b>\$ 520,448</b>	<b>\$ 550,448</b>	<b>\$ 536,839</b>	<b>\$ 16,391</b>	<b>3.15%</b>

**Line-Item Explanations**

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

**42263 Training Supplies.** National Fire Protection Standards training supplies (\$1,500), miscellaneous training materials and manuals for firefighting and EMS response (\$2,500).

**43011 Contractual Services.** Medical directors program (\$7,300), instructor for EMT (\$1,500), and other training including 1/2 cost of driver operator training (\$3,500) if shared with Seward.

**43014 Physical Examinations.** Immunizations (\$2,500), program for physical examinations - 8 per year (Soldotna) (\$9,600)

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

**43210 Transportation/Subsistence.** Travel to Alaska Fire Chief's conference, state firefighting conference, state EMS Symposium, and administrative travel to Soldotna.

**43260 Training.** Course registration and related training costs.

**43610 Utilities.** Increase due to new station utilities.

**43720 Equipment Maintenance.** Increased repair due to aging equipment

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

**48311 Machinery and Equipment.** Turnout dryer (\$10,000).

**48514 Firefighting/Rescue Equip.** Bunker gear, nozzles, etc. (\$9,000).

**48710 Minor Office Equip.** Replace computer for training room (\$1,500)

**48760 Minor Firefighting Equip.** Required match for VFA Grant (\$1,000).

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

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

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

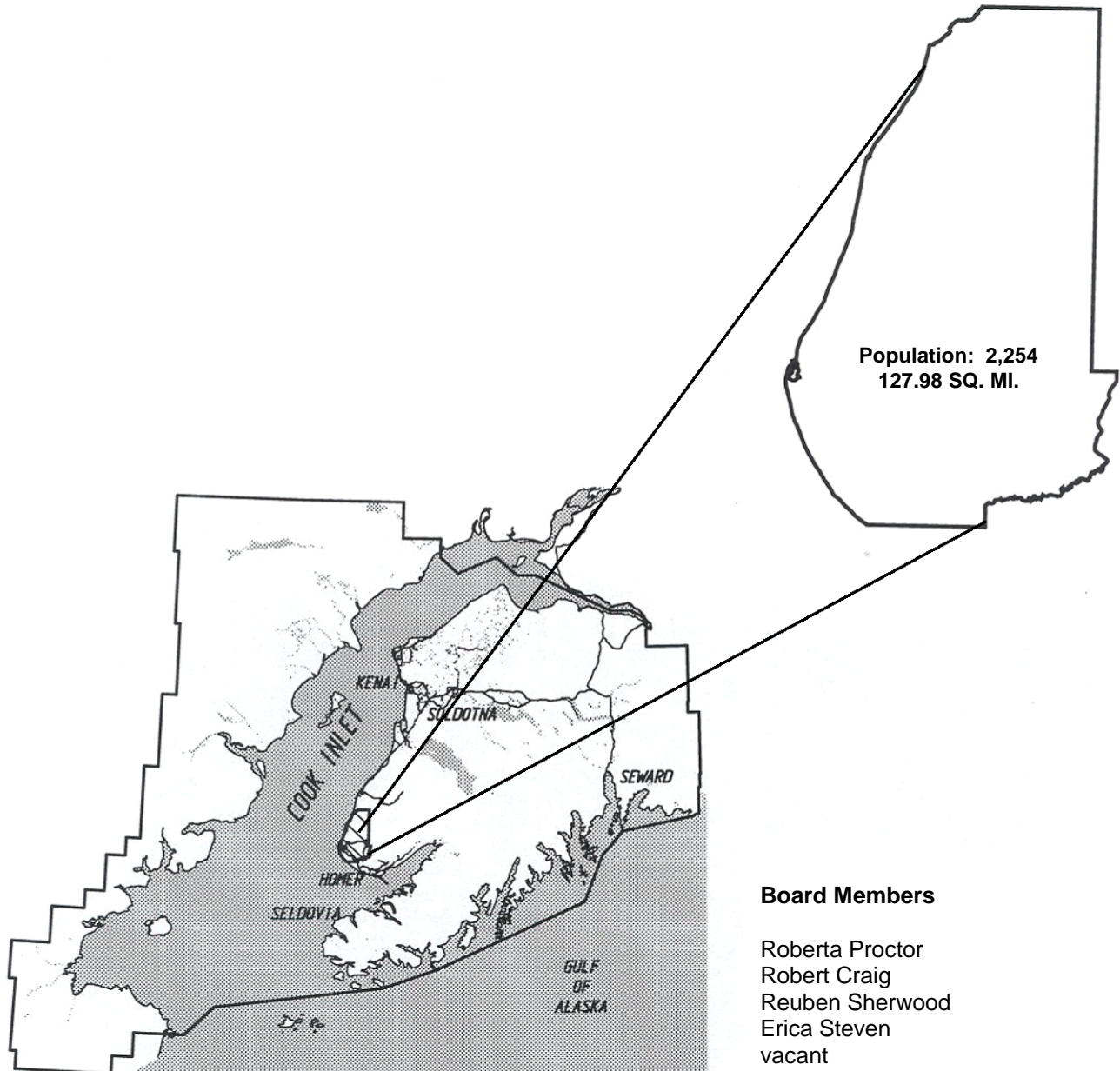


## Anchor Point Fire and Emergency Medical Service Area

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 3.5 permanent employees and 33 volunteers. The service area is overseen by an elected five-member board, each serving three-year terms.

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

The major source of revenue is property tax. The mill rate is 2.25 mills for fiscal year 2015.



### **Board Members**

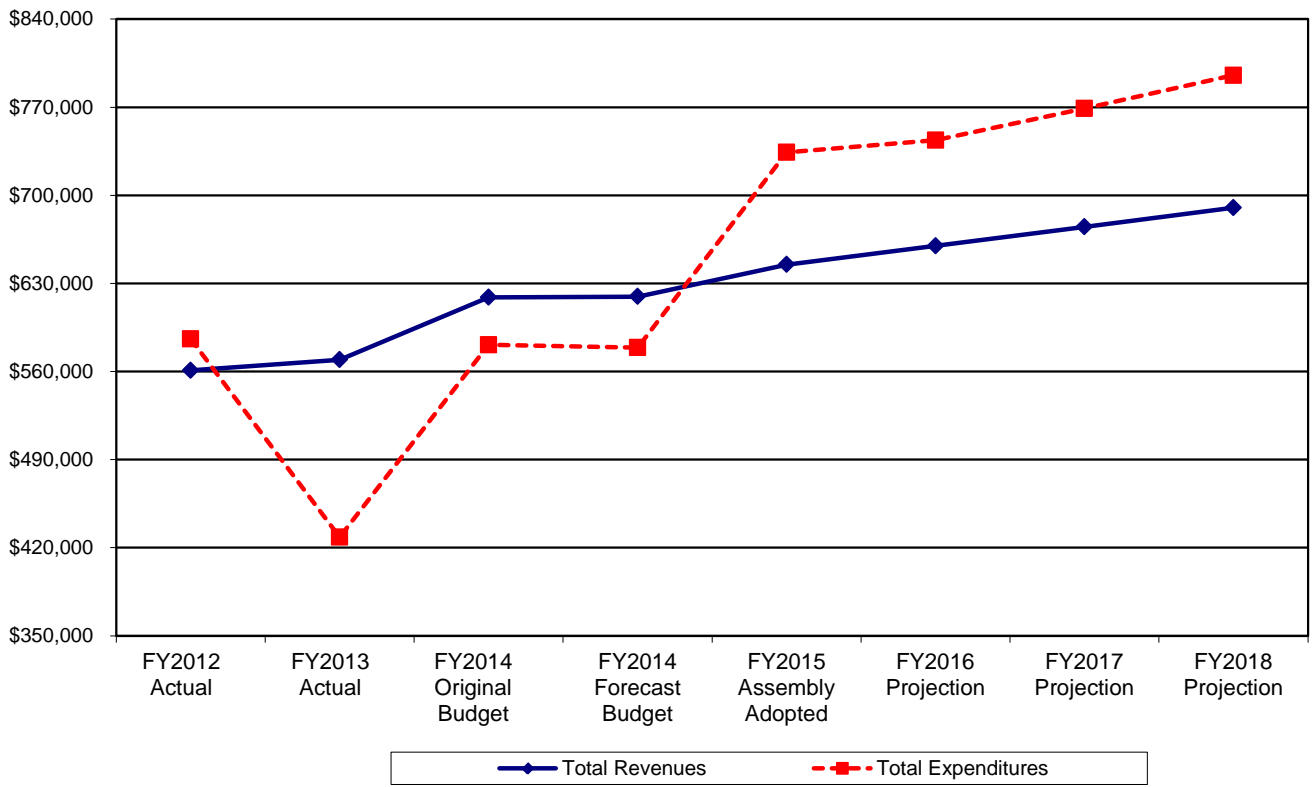
Roberta Proctor  
Robert Craig  
Reuben Sherwood  
Erica Steven  
vacant

Fire Chief: Jim Dycus

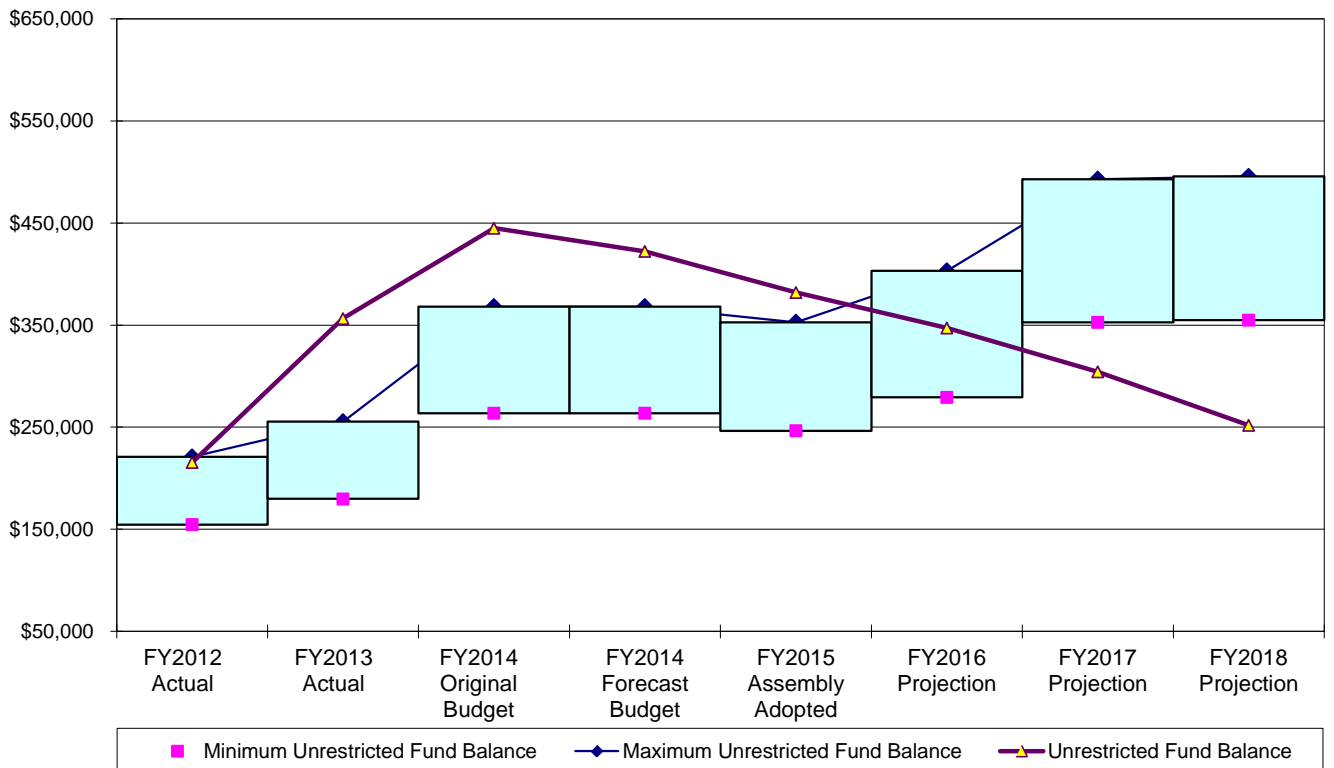
**Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	243,156	208,411	219,918	219,941	205,131	211,285	217,624	224,153
Personal	2,625	15,934	17,277	17,327	26,441	26,441	26,441	26,441
Oil & Gas (AS 43.56)	22,153	18,395	29,929	29,929	45,834	45,834	45,834	45,834
	<u>267,934</u>	<u>242,740</u>	<u>267,124</u>	<u>267,197</u>	<u>277,406</u>	<u>283,560</u>	<u>289,899</u>	<u>296,428</u>
Mill Rate	1.60	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Revenues:								
Property Taxes								
Real	\$ 473,196	\$ 464,379	\$ 494,816	\$ 494,867	\$ 461,545	\$ 475,391	\$ 489,654	\$ 504,344
Personal	4,761	34,844	38,096	38,206	58,302	58,302	58,302	58,302
Oil & Gas (AS 43.56)	49,844	41,388	67,340	67,340	103,127	103,127	103,127	103,127
Interest	1,826	3,082	1,863	1,863	3,144	3,160	3,176	3,192
Flat Tax	3,434	3,337	3,401	3,714	3,401	3,418	3,435	3,452
Motor Vehicle Tax	7,797	10,442	7,700	7,700	9,120	9,302	9,488	9,678
Total Property Taxes	<u>540,858</u>	<u>557,472</u>	<u>613,216</u>	<u>613,690</u>	<u>638,639</u>	<u>652,700</u>	<u>667,182</u>	<u>682,095</u>
State Revenues	12,572	11,163	-	-	-	-	-	-
Interest Earnings	6,857	705	5,798	5,798	6,334	7,160	7,811	7,983
Other Revenue	547	-	-	-	-	-	-	-
Total Revenues	<u>560,834</u>	<u>569,340</u>	<u>619,014</u>	<u>619,488</u>	<u>644,973</u>	<u>659,860</u>	<u>674,993</u>	<u>690,078</u>
Expenditures:								
Personnel	270,982	214,577	309,200	254,200	425,760	442,790	460,502	478,922
Supplies	35,140	20,655	43,500	56,500	52,350	41,157	41,980	42,820
Services	142,138	113,998	132,936	134,936	141,596	139,772	145,363	151,178
Capital Outlay	37,588	14,040	20,500	58,280	31,214	31,838	32,475	33,125
Total Expenditures	<u>485,848</u>	<u>363,270</u>	<u>506,136</u>	<u>503,916</u>	<u>650,920</u>	<u>655,557</u>	<u>680,320</u>	<u>706,045</u>
Operating Transfers To:								
Special Revenue Fund	-	-	-	-	8,227	13,205	13,733	14,283
Capital Projects Fund	100,000	65,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Operating Transfers	<u>100,000</u>	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	<u>83,227</u>	<u>88,205</u>	<u>88,733</u>	<u>89,283</u>
Total Expenditures and Operating Transfers	<u>585,848</u>	<u>428,270</u>	<u>581,136</u>	<u>578,916</u>	<u>734,147</u>	<u>743,762</u>	<u>769,053</u>	<u>795,328</u>
Net Results From Operations	(25,014)	141,070	37,878	40,572	(89,174)	(83,902)	(94,060)	(105,250)
Projected Lapse	-	-	50,614	25,196	48,819	49,167	51,024	52,953
Change in Fund Balance	(25,014)	141,070	88,492	65,768	(40,355)	(34,735)	(43,036)	(52,297)
Beginning Fund Balance	240,424	215,410	356,480	356,480	422,248	381,893	347,158	304,122
Ending Fund Balance	<u>\$ 215,410</u>	<u>\$ 356,480</u>	<u>\$ 444,972</u>	<u>\$ 422,248</u>	<u>\$ 381,893</u>	<u>\$ 347,158</u>	<u>\$ 304,122</u>	<u>\$ 251,825</u>

### Anchor Point Fire and Emergency Medical Service Area Revenues and Expenditures



### Anchor Point Fire and Emergency Medical Service Area Unreserved Fund Balance



**Fund: 209**

**Department Function**

**Dept: 51410**

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

**Mission**

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 Service Area is responsible for providing protection of life and property by providing public safety services, fire prevention and fire/EMS education.

**Major Long Term Issues and Concerns:**

- Volunteer recruitment and retention.
- Quality firefighting and emergency medical training.
- Replacement of current radio repeater system.
- Educating the community through fire prevention programs.
- Firefighter training facility.
- Happy Valley Fire Station 3.
- NFPA up-to-date firefighting turn outs and gear.
- Grant funds to assist with necessary large equipment purchases.

**FY2014 Accomplishments**

**Administration**

- Update department standard operating guidelines.
- Continued implementation of multiple NFPA policies and procedures.
- Updated station septic system with grant funds.
- In ground water tank analysis.
- Increased Fire/EMS training by providing outside instructors from 02/03/14 to 05/01/14.

**Operations**

- Offer continuous training in ETT, EMT-I and EMT-II refreshers, ACLS, FF-2 and multiple CPR/ First Aid classes.
- Continue to develop our compliance policies based on FEMA ICS; requirements.

**FY2015 New Initiatives:**

- Attract and train new volunteers through increased community involvement, advertising and education.
- Complete in-ground water tank capitol project.
- Have annual firefighter/EMS physicals.
- Provide annual firefighter fit test with new equipment.

**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:**

<b>Department Volunteer Personnel</b>	<b>CY11 Actual</b>	<b>CY12 Actual</b>	<b>CY13 Actual</b>	<b>CY14 Projected</b>
EMS	17	18	18	20
Fire	12	17	17	20
Dispatch	5	8	8	0

<b>Training</b>	<b>CY11 Actual</b>	<b>CY12 Actual</b>	<b>CY13 Actual</b>	<b>CY14 Projected</b>
EMS Training meetings/ classes	58	51	67	44
Fire Training meetings/ classes	31	43	48	44
Total Training Hours	302	437	460	352

<b>Call Volume Vs. Responder Average</b>	<b>CY11 Actual</b>	<b>CY12 Actual</b>	<b>CY13 Actual</b>	<b>CY14 Projected</b>
Total Fire Calls	55	69	66	70
Fire Responder Average	6	8	5	8
Total EMS Calls	180	181	196	200
EMS Responder Average	5	5	5	5

**Measures:**

<b>Anchor Point Fire Service Area Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history (FTE)	2.5	2.5	2.5	3.5

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 114,602	\$ 76,820	\$ 161,681	\$ 106,681	\$ 230,897	\$ 69,216	42.81%
40120 Temporary Wages	61,325	70,140	32,401	32,401	29,600	(2,801)	-8.64%
40130 Overtime Wages	1,801	-	-	-	-	-	-
40210 FICA	14,256	11,690	15,912	15,912	21,895	5,983	37.60%
40221 PERS	35,981	28,026	35,813	35,813	51,516	15,703	43.85%
40321 Health Insurance	34,017	20,602	50,035	50,035	69,762	19,727	39.43%
40322 Life Insurance	155	105	396	396	567	171	43.18%
40410 Leave	8,778	7,152	12,818	12,818	21,235	8,417	65.67%
40511 Other Benefits	67	42	144	144	288	144	100.00%
Total: Personnel	270,982	214,577	309,200	254,200	425,760	116,560	37.70%
<b>Supplies</b>							
42120 Computer Software	-	-	500	500	600	100	20.00%
42210 Operating Supplies	4,709	2,849	6,700	8,100	6,700	-	0.00%
42220 Fire/Medical/Rescue Supplies	5,745	3,127	7,050	8,550	8,550	1,500	21.28%
42230 Fuel, Oils and Lubricants	10,952	6,932	12,000	12,000	12,000	-	0.00%
42250 Uniforms	1,484	1,775	1,500	4,100	4,000	2,500	166.67%
42263 Training Supplies	1,536	1,963	3,000	2,000	4,000	1,000	33.33%
42310 Repair/Maintenance Supplies	660	461	2,000	2,000	1,500	(500)	-25.00%
42360 Motor Vehicle Repair	8,481	2,597	10,000	18,500	14,250	4,250	42.50%
42410 Small Tools	1,573	951	750	750	750	-	0.00%
Total: Supplies	35,140	20,655	43,500	56,500	52,350	8,850	20.34%
<b>Services</b>							
43011 Contractual Services	18,133	11,613	19,100	19,100	19,100	-	0.00%
43014 Physical Examinations	1,698	591	10,000	5,000	10,000	-	0.00%
43110 Communications	6,229	7,224	6,000	6,000	6,000	-	0.00%
43140 Postage and Freight	274	123	500	500	500	-	0.00%
43210 Transport/Subsistence	4,776	3,367	5,918	14,913	6,752	834	14.09%
43220 Car Allowance	1,537	-	3,600	5	3,600	-	0.00%
43260 Training	3,100	1,400	1,445	1,935	2,050	605	41.87%
43310 Advertising	175	123	400	510	400	-	0.00%
43410 Printing	777	41	50	50	100	50	100.00%
43510 Insurance Premium	54,424	39,913	31,113	31,113	34,507	3,394	10.91%
43610 Utilities	37,824	31,260	30,515	30,515	35,092	4,577	15.00%
43720 Equipment Maintenance	3,956	5,380	5,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	949	270	3,000	3,000	3,000	-	0.00%
43780 Buildings/Grounds Maintenance	6,747	10,784	14,000	15,000	14,000	-	0.00%
43810 Rents and Operating Leases	1,428	1,685	2,000	2,000	1,200	(800)	-40.00%
43920 Dues and Subscriptions	111	224	295	295	295	-	0.00%
Total: Services	142,138	113,998	132,936	134,936	141,596	8,660	6.51%
<b>Capital Outlay</b>							
48310 Vehicles	-	-	-	16,100	-	-	-
48514 Fire Fighting/Rescue Equipment	-	-	-	10,500	-	-	-
48710 Minor Office Equipment	3,503	79	250	3,250	500	250	100.00%
48720 Minor Office Furniture	-	-	250	400	500	250	100.00%
48730 Minor Communication Equipment	259	1,877	3,000	5,280	4,000	1,000	33.33%
48740 Minor Machines & Equipment	-	658	3,000	6,000	4,000	1,000	33.33%
48750 Minor Medical Equipment	-	5,569	6,000	5,000	9,000	3,000	50.00%
48760 Minor Firefighting/Rescue Equipment	33,826	5,857	8,000	11,750	13,214	5,214	65.18%
Total: Capital Outlay	37,588	14,040	20,500	58,280	31,214	10,714	52.26%
<b>Transfers</b>							
50264 911 Communications	-	-	-	-	8,227	8,227	-
50444 Anchor Point Capital Projects	100,000	65,000	75,000	75,000	75,000	-	0.00%
Total: Transfers	100,000	65,000	75,000	75,000	83,227	8,227	10.97%
<b>Department Total</b>	<b>\$ 585,848</b>	<b>\$ 428,270</b>	<b>\$ 581,136</b>	<b>\$ 578,916</b>	<b>\$ 734,147</b>	<b>\$ 153,011</b>	<b>26.33%</b>

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

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Chief, 1 Assistant Chief, 1/2 time Mechanic, and 1 Firefighter Technician.

**Added:** 1 Firefighter Technician

**40120 Temporary Wages.** Decrease due to addition of regular position to manage duties. Maintains stipends for emergency responders.

**42220 Fire/Medical/Rescue Supplies.** Additional needs for fire and EMS supplies.

**42250 Uniforms.** Increase due to need for winter EMS response gear and to properly identify personnel at emergency scenes.

**42360 Vehicle Repair Supplies.** Tires and wheels for ambulance and Command unit (\$5,250) and miscellaneous supplies (\$9,000).

**43011 Contractual Services.** Medical director stipend (\$5,000), EMS instructor fees (\$5,500), firefighter instructor fees (\$6,000) and CPR instructor fees (\$300), ladder testing (\$1,000), O2 cylinder maintenance (\$400), and Image Trend (\$900).

**43780 Buildings/Grounds Maintenance.** Includes cost to repair the ceiling in engine bay area and replace engine bay door openers.

**43810 Rents and Operating Leases.** Decreased due to replaced septic system.

**43210 Transportation/Subsistence.** Attendance at the Alaska EMS Symposium in Anchorage; the Alaska Firefighters Association Conference, Fire Chief leadership summit, and miscellaneous travel for chief meetings.

**48720 Minor Office Furniture.** Office chair for Chief's office.

**48730 Minor Communication Equipment.** Purchase of ALMR capable radios to improve communication capabilities(\$2,698), and VFA grant matching funds (\$1,302).

**48740 Minor Machines & Equipment.** Replace obsolete printer, copier, fax.

**48750 Minor Medical Equipment.** Two extraction pulse CO-Oximeter (\$5,000), backboards and head gear (\$1,500), gear bags (\$1,000) and patient quilts/down covers (\$1,500).

**48760 Minor Fire Fighting Equipment.** Two hydrant and pump testing kits (\$9,000), bunker gear (\$3,000), VFA grant matching funds (\$1,214).

**50444 Transfer to Capital Projects.** Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

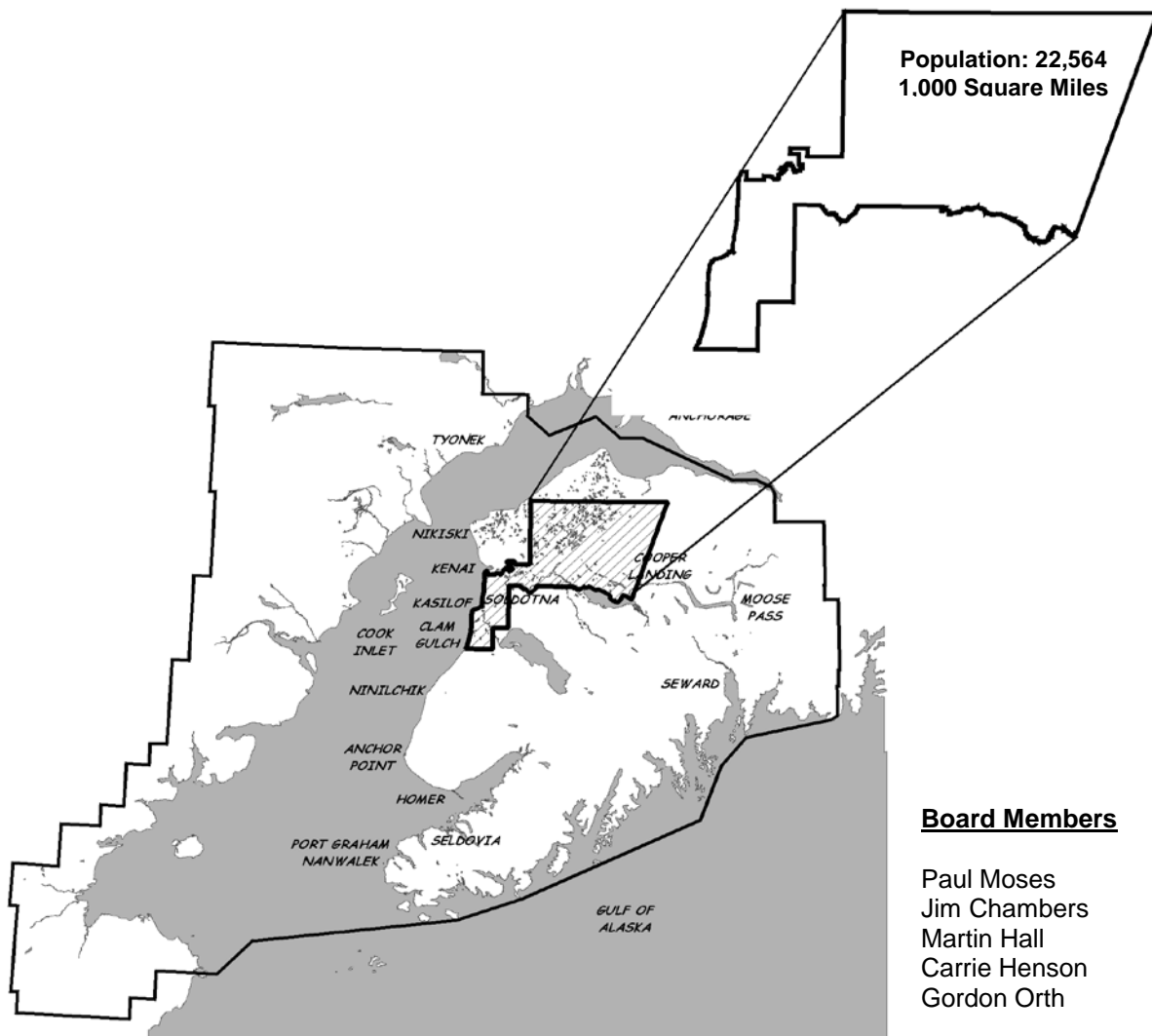
**For capital projects information of this department - See the Capital Projects section - Pages 322 & 333.**

## Central Emergency Service Area

In October 1991, voters approved the unification of the Ridgeway/Sterling Fire Service Area, the Kalifornsky Fire Service Area, a portion of the Central Peninsula Emergency Medical Service Area, and fire powers from the City of Soldotna. Previously, these areas had been operating as Central Emergency Services under an intergovernmental agreement to provide fire and emergency medical services. At the October 2004 election voters elected to admit the more populated areas of the Central Peninsula Emergency Medical Service Area to this service area. A five-member joint operations board is elected by voters within the Central Emergency Service Area and the Central Peninsula Emergency Medical Service Area.

The staff includes 41 permanent employees and 19 on-call employees. There are five staffed stations and three unmanned sub-stations.

The mill levy for the service area is 2.65 for fiscal year 2015. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.

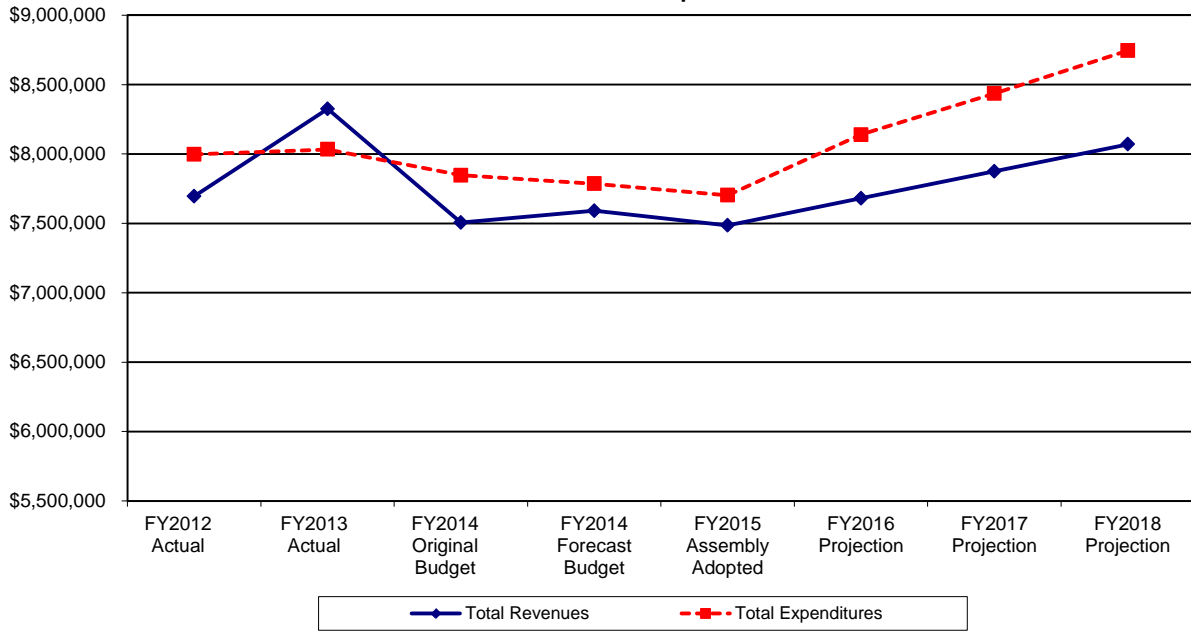


**Fund: 211 Central Emergency Services - Budget Projection**

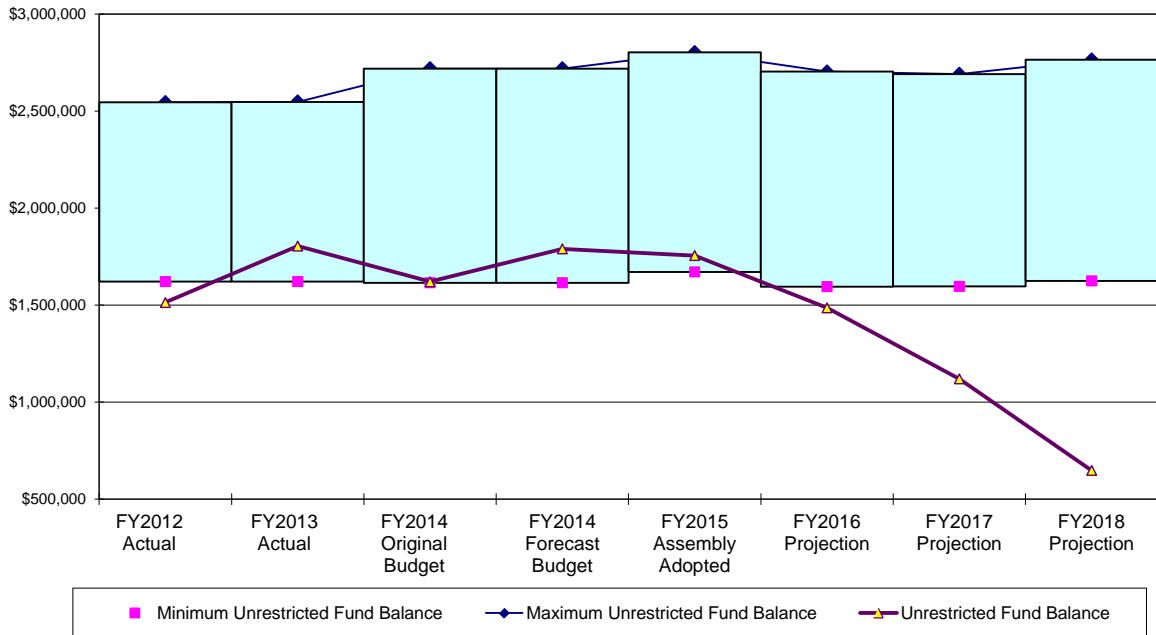
<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,332,754	2,328,623	2,309,831	2,311,928	2,234,146	2,301,170	2,370,205	2,441,311
Personal	89,119	92,127	90,847	93,367	99,027	99,027	99,027	99,027
Oil & Gas (AS 43.56)	96,148	91,275	105,185	105,185	166,307	166,307	166,307	166,307
	2,518,021	2,512,025	2,505,863	2,510,480	2,499,480	2,566,504	2,635,539	2,706,645
Mill Rate	2.45	2.45	2.65	2.65	2.65	2.65	2.65	2.65
Revenues:								
Property Taxes								
Real	\$ 5,700,097	\$ 6,160,251	\$ 6,121,052	\$ 6,126,609	\$ 5,920,487	\$ 6,098,101	\$ 6,281,043	\$ 6,469,474
Personal	199,961	253,130	235,930	242,474	257,173	257,173	257,173	257,173
Oil & Gas (AS 43.56)	235,394	242,048	278,740	278,740	440,714	440,714	440,714	440,714
Interest	21,485	22,542	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	45,889	51,759	53,728	54,886	53,728	54,803	55,899	57,017
Motor Vehicle Tax	132,483	142,618	122,000	122,000	137,551	140,302	143,108	145,970
Total Property Taxes	6,335,309	6,872,348	6,829,450	6,842,709	6,827,653	7,009,453	7,196,664	7,389,450
Federal Revenues	225,059	303,111	-	61,058	-	-	-	-
State Revenues	371,171	483,659	-	10,471	-	-	-	-
Interest Earnings	63,124	10,341	50,000	50,000	26,860	32,921	33,432	29,402
Other Revenue	682,348	647,650	619,634	619,634	625,250	631,503	637,818	644,196
Total Revenues	7,677,011	8,317,109	7,499,084	7,583,872	7,479,763	7,673,877	7,867,914	8,063,048
Operating Transfers From:								
Special Revenue Fund	17,269	7,106	7,170	7,170	6,580	6,643	6,795	6,953
Total Operating Transfers	17,269	7,106	7,170	7,170	6,580	6,643	6,795	6,953
Total Revenues and Operating Transfers	7,694,280	8,324,215	7,506,254	7,591,042	7,486,343	7,680,520	7,874,709	8,070,001
Expenditures:								
Personnel	5,541,145	5,871,632	5,858,378	5,797,369	5,794,874	6,026,669	6,267,736	6,518,445
Supplies	416,389	409,612	453,768	459,719	439,318	448,104	457,066	466,207
Services	682,699	704,361	828,566	822,566	947,642	985,548	1,024,970	1,065,969
Capital Outlay	139,730	117,750	132,792	132,792	92,138	93,981	95,861	97,778
Interdepartmental Charges	6,844	9,151	-	-	-	-	-	-
Total Expenditures	6,786,807	7,112,506	7,273,504	7,212,446	7,273,972	7,554,302	7,845,633	8,148,399
Operating Transfers To:								
Special Revenue Fund	119,142	130,226	133,014	133,014	138,362	143,896	149,652	155,638
Capital Projects Fund	900,000	600,000	250,000	250,000	100,000	250,000	250,000	250,000
Debt Service Fund	191,378	190,377	190,128	190,128	190,728	191,128	191,328	191,171
Total Operating Transfers	1,210,520	920,603	573,142	573,142	429,090	585,024	590,980	596,809
Total Expenditures and Operating Transfers	7,997,327	8,033,109	7,846,646	7,785,588	7,703,062	8,139,326	8,436,613	8,745,208
Net Results From Operations	(303,047)	291,106	(340,392)	(194,546)	(216,719)	(458,806)	(561,904)	(675,207)
Projected Lapse	-	-	156,524	180,311	181,849	188,858	196,141	203,710
Change in fund balance	(303,047)	291,106	(183,868)	(14,235)	(34,870)	(269,948)	(365,763)	(471,497)
Beginning Fund Balance	1,816,847	1,513,800	1,804,906	1,804,906	1,790,671	1,755,801	1,485,853	1,120,090
Ending Fund Balance	\$ 1,513,800	\$ 1,804,906	\$ 1,621,038	\$ 1,790,671	\$ 1,755,801	\$ 1,485,853	\$ 1,120,090	\$ 648,593



### Central Emergency Services Revenues and Expenditures



### Central Emergency Services Unreserved Fund Balance



<b>Fund</b>	<b>211</b>	<b>Department Function</b>
<b>Dept:</b>	<b>51610</b>	<b>Central Emergency Service Area</b>

**Mission**

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

**Program Description**

- CES serves a population of 24,626 citizens within a 1,000 sq. mile service area.
- CES operates five staffed stations and three unstaffed sub-stations.
- Staffing consists of 38 career, 3 support, and 19 on-call personnel.

**Major Long Term Issues and Concerns:**

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

**FY 2014 Accomplishments:**

- Administration
- Recruited and hired a new Deputy Chief of Operations.
- Operations
- Placed into service a ridged hull inflatable rescue boat funded through a FY2013 DCCED grant.
  - Placed into service a new fire engine at the Kasilof Fire Station standardizing the deployment resources at each station.

**FY2015 New Initiatives:**

- Place into service Advanced Life Support equipment operating out of the Soldotna Fire Station.
- Utilize computer based, blue tooth technology to realize a reduction in the Fire Marshal workload in code enforcement and pre-incident planning within the City of Soldotna.

**Performance Measures**

**Priority/Goal:** Fire Suppression

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

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

**Measures:**

Dollar Value Saved & Loss Analysis	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Total Number of Fires	31	60	40	35
Property Value Loss from Fire	\$1,172,870	\$2,141,060	\$2,250,000	\$1,000,000
Property Value Saved from Fire	\$52,120,230	\$8,389,250	\$39,450,000	\$10,000,000
Percentage Saved from Fire	97.80%	79.967%	94%	90%

**Priority/Goal:** Emergency Medical Services (EMS)

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

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

**Measures:**

EMS Response Time Analysis	Goal	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Number of EMS Calls Responded to		1,603	1,729	1,800	1,900
Average Response Time	8:00	8:09	8:02	8:00	8:00
% of Calls Under 8 Minute Response Time	90%	78%	70%	88%	90%

**Fund: 211**

**Department Function**

**Dept: 51610**

**Central Emergency Service Area - Continued**

**Priority/Goal:** Public Education

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

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

**Measures:**

Public Education Measures	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Number of School Age Children Taught (K-6 <sup>th</sup> grade)	2,683	2,360	2,700	2,700
Fire Station Tours	182	200	190	200
% of Juvenile Started Fires	0.02%	0%	0%	0%

**Priority/Goal:** Fire Investigation

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

**Objective:** Reduce the cause of unintentional fires by 25%.

**Measures:**

Causes of Ignition	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Intentional	7	5	5	3
Unintentional	33	42	26	20
Failure of Equipment or Heat Source	4	5	3	3
Under Investigation	4	8	5	4
Cause Undetermined	17	9	6	5
Public Presentations	12	14	15	18
% of unintentional Fires	79%	60.8%	75%	80%

**Measures:**

Staffing	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing History	38.5	42	42	41

**Commentary**

CES priorities for FY2015 will focus on identifying efficiencies in service delivery while maintaining the current level of service in fire suppression, rescue, EMS and fire prevention. Borough taxpayers approved increasing the personal exemption on real property from \$20,000 to \$50,000, reducing taxable values by \$138,900,000, impacting tax revenues by approximately \$368,000. This reduction is being partially offset by oil and gas property which increased \$61,121,000. CES will be challenged with providing the same level of service while facing a reduction in property tax revenue, increased operating expenses and increasing emergency response call volume. CES is reducing one FTE position (Deputy Fire Marshal) through attrition and will utilize a combination of technology and job sharing to maintain a competent level of Life Safety and Fire Code Enforcement within the City of Soldotna. The Central Peninsula's aging population, growing medical facility infrastructure, will ensure a steady increase in the need and reliance on emergency medical treatment and transport.

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,391,580	\$ 2,517,522	\$ 2,883,082	\$ 2,790,536	\$ 2,893,358	\$ 10,276	0.36%
40111 Special Pay	24,398	24,949	31,200	31,026	32,175	975	3.13%
40120 Temporary Wages	126,569	139,099	161,160	101,160	100,000	(61,160)	-37.95%
40130 Overtime Wages	379,060	358,972	304,325	424,325	303,088	(1,237)	-0.41%
40131 FLSA Overtime Wages	89,478	98,950	100,830	99,267	103,961	3,131	3.11%
40210 FICA	254,874	269,621	306,994	304,052	306,685	(309)	-0.10%
40221 PERS	1,054,318	1,200,381	747,145	739,178	749,886	2,741	0.37%
40321 Health Insurance	802,061	802,966	840,589	829,648	817,217	(23,372)	-2.78%
40322 Life Insurance	4,118	4,585	7,227	7,144	7,259	32	0.44%
40410 Leave	409,625	447,769	470,208	465,505	475,627	5,419	1.15%
40511 Other Benefits	5,064	6,818	5,618	5,528	5,618	-	0.00%
Total: Personnel	5,541,145	5,871,632	5,858,378	5,797,369	5,794,874	(63,504)	-1.08%
<b>Supplies</b>							
42120 Computer Software	2,265	29,655	-	-	-	-	-
42210 Operating Supplies	35,587	36,152	45,530	45,530	43,230	(2,300)	-5.05%
42220 Fire/Medical/Rescue Supplies	102,472	108,701	119,150	119,150	107,000	(12,150)	-10.20%
42230 Fuel, Oils and Lubricants	128,851	106,849	140,000	140,000	140,000	-	0.00%
42250 Uniforms	24,526	26,888	29,688	29,639	29,688	-	0.00%
42263 Training Supplies	12,602	10,121	13,750	13,750	13,750	-	0.00%
42310 Repair/Maintenance Supplies	22,741	19,018	25,950	25,950	25,950	-	0.00%
42360 Motor Vehicle Repair	57,960	46,919	49,700	55,700	49,700	-	0.00%
42410 Small Tools & Equipment	29,385	25,309	30,000	30,000	30,000	-	0.00%
Total: Supplies	416,389	409,612	453,768	459,719	439,318	(14,450)	-3.18%
<b>Services</b>							
43011 Contractual Services	152,894	171,269	178,815	176,515	168,465	(10,350)	-5.79%
43014 Physical Examinations	35,240	26,972	58,840	54,840	58,840	-	0.00%
43019 Software Licensing	2,668	2,263	5,850	5,850	20,525	14,675	250.85%
43110 Communications	35,787	41,318	51,580	51,580	58,900	7,320	14.19%
43140 Postage and Freight	1,896	1,377	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	42,274	52,406	58,107	58,107	42,908	(15,199)	-26.16%
43260 Training	7,920	15,811	21,108	21,108	13,810	(7,298)	-34.57%
43310 Advertising	287	2,277	2,250	2,250	2,250	-	0.00%
43410 Printing	218	209	515	515	515	-	0.00%
43510 Insurance Premium	213,398	169,647	208,791	208,791	332,832	124,041	59.41%
43600 Project Management	-	1,093	-	-	-	-	-
43610 Utilities	124,310	128,662	141,026	141,026	148,191	7,165	5.08%
43720 Equipment Maintenance	29,181	31,717	37,080	37,080	37,080	-	0.00%
43750 Vehicles Maintenance	5,699	5,287	8,200	8,200	8,200	-	0.00%
43780 Buildings/Grounds Maintenance	22,537	43,474	37,647	37,647	37,647	-	0.00%
43810 Rents and Operating Leases	2,278	2,177	3,130	3,430	3,830	700	22.36%
43920 Dues and Subscriptions	6,112	8,402	13,627	13,627	11,649	(1,978)	-14.52%
Total: Services	682,699	704,361	828,566	822,566	947,642	119,076	14.37%
<b>Capital Outlay</b>							
48311 Machinery & Equipment	-	-	10,032	10,032	-	(10,032)	-100.00%
48710 Minor Office Equipment	7,642	4,261	4,500	4,500	4,500	-	0.00%
48720 Minor Office Furniture	4,771	11,718	27,022	27,022	5,000	(22,022)	-81.50%
48730 Minor Communication Equipment	9,079	2,118	3,300	3,300	2,300	(1,000)	-30.30%
48740 Minor Machines & Equipment	6,896	13,808	11,050	11,050	3,450	(7,600)	-68.78%

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Capital Outlay - Continued</b>							
48750 Minor Medical Equipment	3,817	4,798	5,000	5,000	5,000	-	0.00%
48755 Minor Recreation Equipment	1,720	377	-	-	-	-	-
48760 Minor Fire Ftg/Rescue Equipment	58,097	60,756	71,888	71,888	71,888	-	0.00%
49125 Remodel	47,708	19,914	-	-	-	-	-
Total: Capital Outlay	139,730	117,750	132,792	132,792	92,138	(40,654)	-30.61%
<b>Transfers</b>							
50100 General Fund	-	-	-	-	-	-	-
50264 911 Communications	119,142	130,226	133,014	133,014	138,362	5,348	4.02%
50358 CES Debt Service- Kasilof	191,378	190,377	190,128	190,128	190,728	600	0.32%
50443 CES Capital Projects	900,000	600,000	250,000	250,000	100,000	(150,000)	-60.00%
Total: Transfers	1,210,520	920,603	573,142	573,142	429,090	(144,052)	-25.13%
<b>Interdepartmental Charges</b>							
61990 Admin Service Fee	6,844	9,151	-	-	-	-	-
Total: Interdepartmental Charges	6,844	9,151	-	-	-	-	-
<b>Department Total</b>	<b>\$ 7,997,327</b>	<b>\$ 8,033,109</b>	<b>\$ 7,846,646</b>	<b>\$ 7,785,588</b>	<b>\$ 7,703,062</b>	<b>\$ (143,584)</b>	<b>-1.83%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Chief, Assistant Chief, Training Officer, Safety Officer, Fire Marshal, 3 Captains, 30 Engineers, Mechanic, 2 Admin Assistants.

deleted-Assistant Fire Marshall

**42210 Operating Supplies.** Janitorial supplies, misc. supply needs and the combining of office supplies and safety.

**42220 Fire/Medical/Rescue Supplies.** Decrease in prevention material (handouts, banners) and medical supplies through bulk ordering.

**43011 Contractual Services.** Physician sponsor (\$113,409), ambulance billing (\$30,309), in-house training (\$10,500), UL ladder testing (\$4,000), custodial service ERC (\$3,420), miscellaneous (\$6,827).

**43019 Software Licensing.** Increase for emergency vehicle diagnostic software.

**43110 Communications.** Increased for monthly AT&T wireless program used in EMS reporting tablets.

**43210 Transportation and Subsistence.** Decrease due to focus on in-state training.

**43260 Training.** Decrease due to reduction in out-of-state training.

**43500 Insurance Premiums.** Increase in Workman's Compensation rates and amount of covered wages.

**43810 Rents and Operating Leases.** Increase for oxygen tank rental rates.

**48710 Minor Office Equipment.** Replace Fire Chief's laptop, replace desktop monitor, Station 3 computer and accessories (\$4,500).

**48720 Minor Office Furniture.** Minor office furniture replacement (\$5,000).

**48730 Minor Communications Equipment.** Replace 4 out of 60 pagers (\$2,400), miscellaneous (\$900).

**48740 Minor Machines & Equipment.** Gas monitor and RIT tools (\$3,450), truck lifts (\$7,600).

**48750 Minor Machines & Equipment.** Replace 2 AED's (\$5,000).

**48760 Minor Firefighting/Rescue Equipment.** Bunker gear, annual cost per 5-7 year replacement cycle (\$45,520), SCBA bottles (\$2,000), dive/rescue equipment (\$7,868) wildland firefighting clothing (\$5,000), wildland firefighting equipment (\$6,500), and miscellaneous items (\$5,000).

**50264 Transfer to 911 Fund.** Charges from the 911 fund for the cost of operating the 911 call center.

**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.

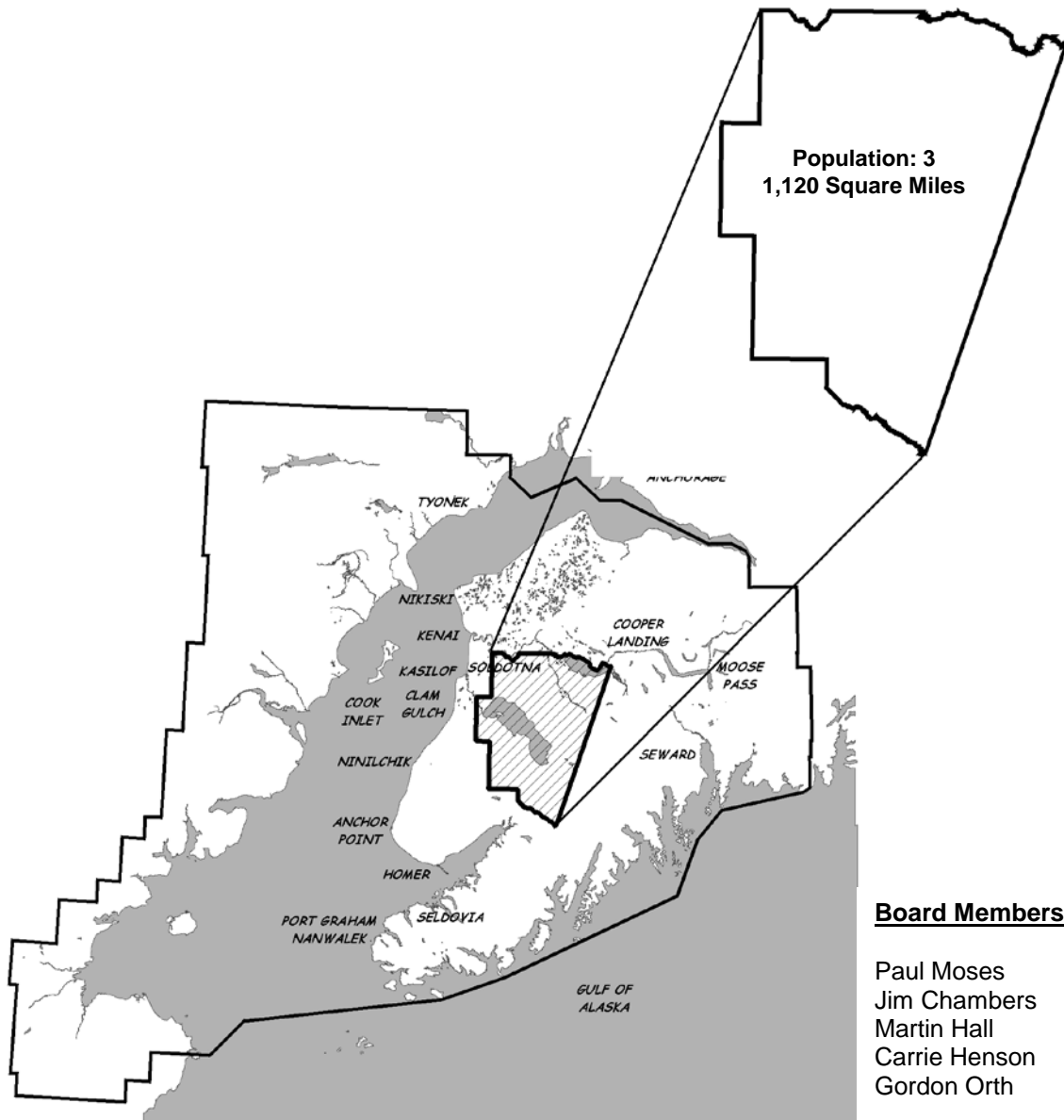
**For capital projects information on this department - See the capital projects section - Pages 322, 324, 334, & 359.**

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## Central Peninsula Emergency Medical Service Area

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

A five-member joint operations board is elected by voters within this service area and the Central Emergency Services Area to provide oversight of the joint operations of the two service areas. The mill levy for fiscal year 2015 is 1.00, which is the maximum allowed.



Chief: Chris Mokracek

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

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	5,082	4,372	4,388	4,388	4,275	4,403	4,535	4,671
Personal	1,865	1,700	1,717	1,717	1,180	1,180	1,180	1,180
	<u>6,947</u>	<u>6,072</u>	<u>6,105</u>	<u>6,105</u>	<u>5,455</u>	<u>5,583</u>	<u>5,715</u>	<u>5,851</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,931	\$ 4,287	\$ 4,338	\$ 4,338	\$ 4,275	\$ 4,315	\$ 4,444	\$ 4,578
Personal	1,887	1,667	1,683	1,683	1,156	1,156	1,156	1,156
Interest	20	32	-	-	-	-	-	-
Flat Tax	1,604	1,120	1,149	961	1,149	1,172	1,195	1,219
Total Property Taxes	<u>8,442</u>	<u>7,106</u>	<u>7,170</u>	<u>6,982</u>	<u>6,580</u>	<u>6,643</u>	<u>6,795</u>	<u>6,953</u>
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-
Total Revenues	<u>8,442</u>	<u>7,106</u>	<u>7,170</u>	<u>6,982</u>	<u>6,580</u>	<u>6,643</u>	<u>6,795</u>	<u>6,953</u>
Expenditures								
Services	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Operating Transfers To:								
Central Emergency Services	17,269	7,106	7,170	6,982	6,580	6,643	6,795	6,953
Total Operating Transfers	<u>17,269</u>	<u>7,106</u>	<u>7,170</u>	<u>6,982</u>	<u>6,580</u>	<u>6,643</u>	<u>6,795</u>	<u>6,953</u>
Total Expenditures and Operating Transfers	<u>17,269</u>	<u>7,106</u>	<u>7,170</u>	<u>6,982</u>	<u>6,580</u>	<u>6,643</u>	<u>6,795</u>	<u>6,953</u>
Net Results From Operations	(8,827)	-	-	-	-	-	-	-
Beginning Fund Balance	8,827	-	-	-	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Kenai Peninsula Borough  
Budget Detail**

**Fund 220  
Department 52110 - Central Peninsula EMSA Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50211 Tfr Central Emergency Services	\$ 17,269	\$ 7,106	\$ 7,170	\$ 6,982	\$ 6,580	(590)	-8.23%
Total: Transfers	17,269	7,106	7,170	6,982	6,580	(590)	-8.23%
<b>Department Total</b>	<b>\$ 17,269</b>	<b>\$ 7,106</b>	<b>\$ 7,170</b>	<b>\$ 6,982</b>	<b>\$ 6,580</b>	<b>\$ (590)</b>	<b>-8.23%</b>

**Line-Item Explanation**

**50211 Transfer to Central Emergency Services.** Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 175-181).

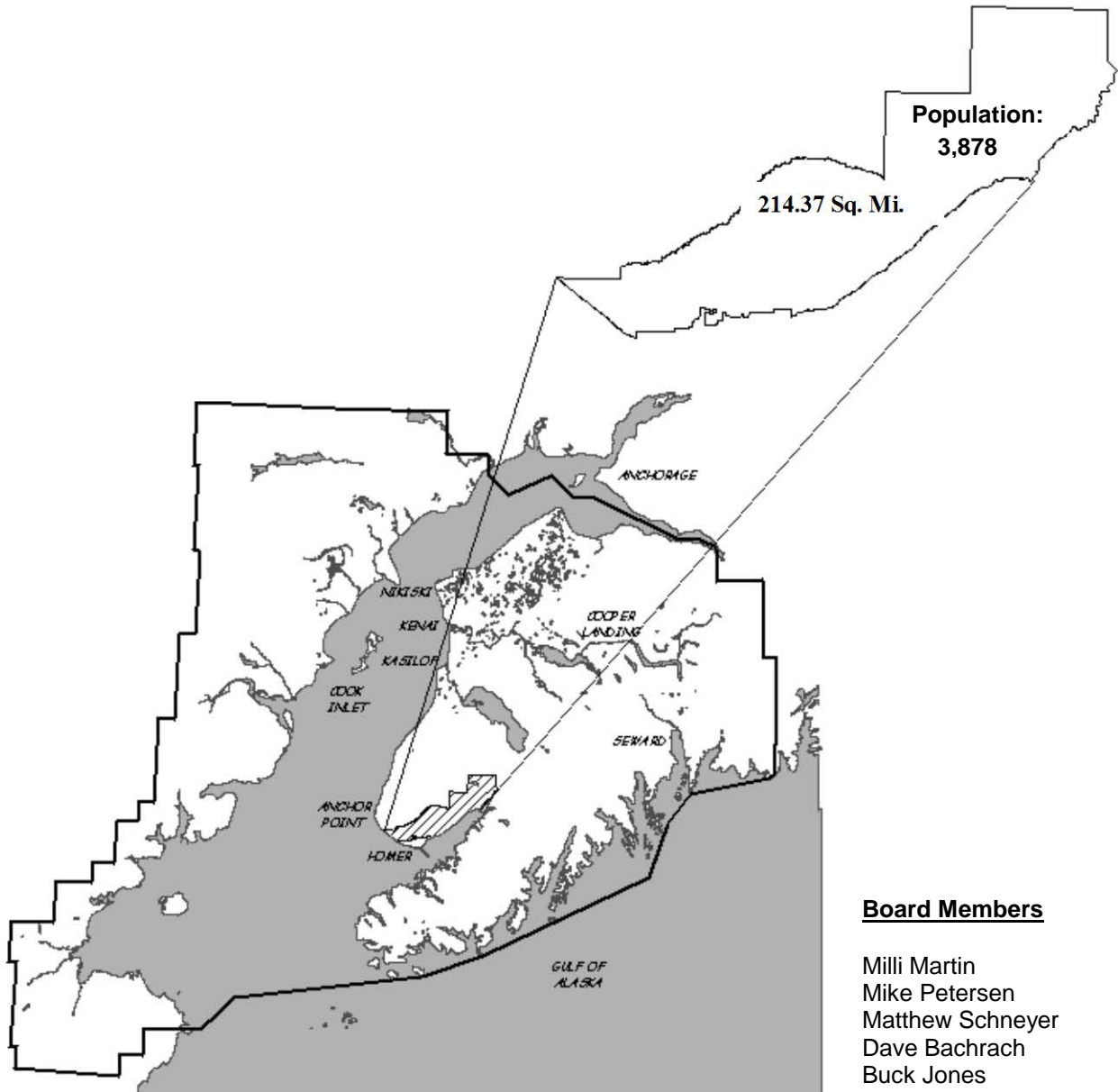
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## Kachemak Emergency Service Area

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 4 permanent full-time employees and 53 volunteers. Five elected citizens serve on its board for three-year terms.

Revenue is raised through property tax. The mill rate is 2.60 mills for fiscal year 2015.

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

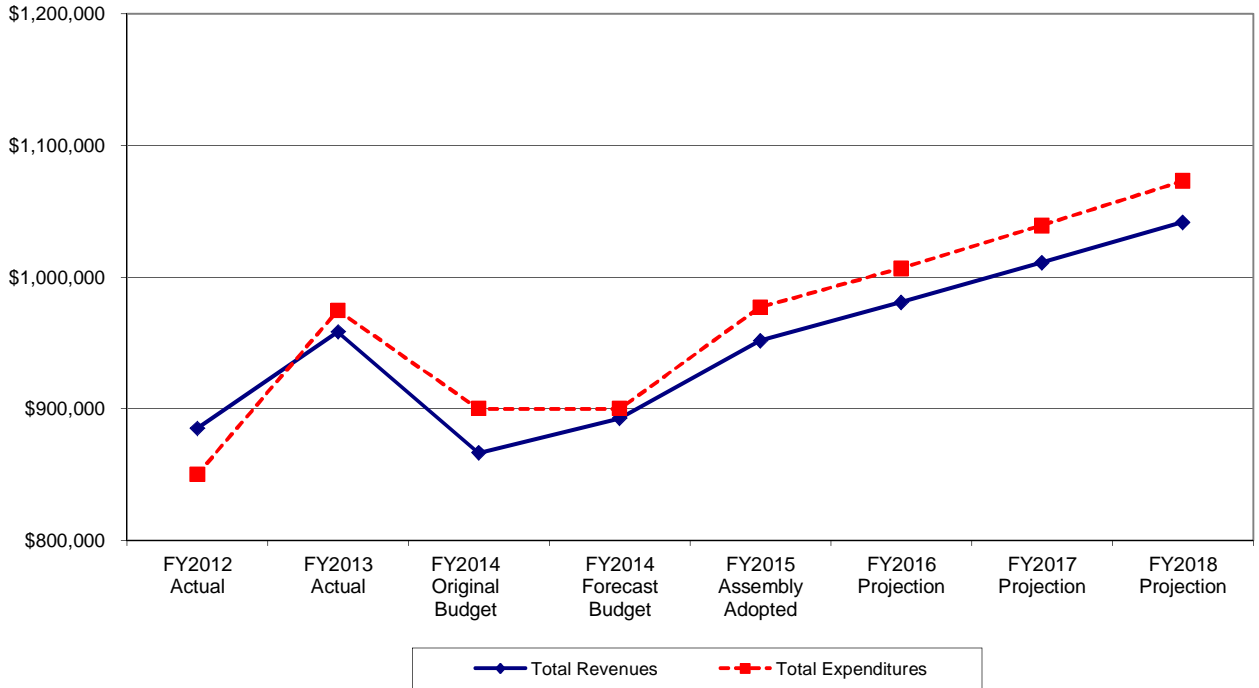


Fire Chief: Bob Cicciarella

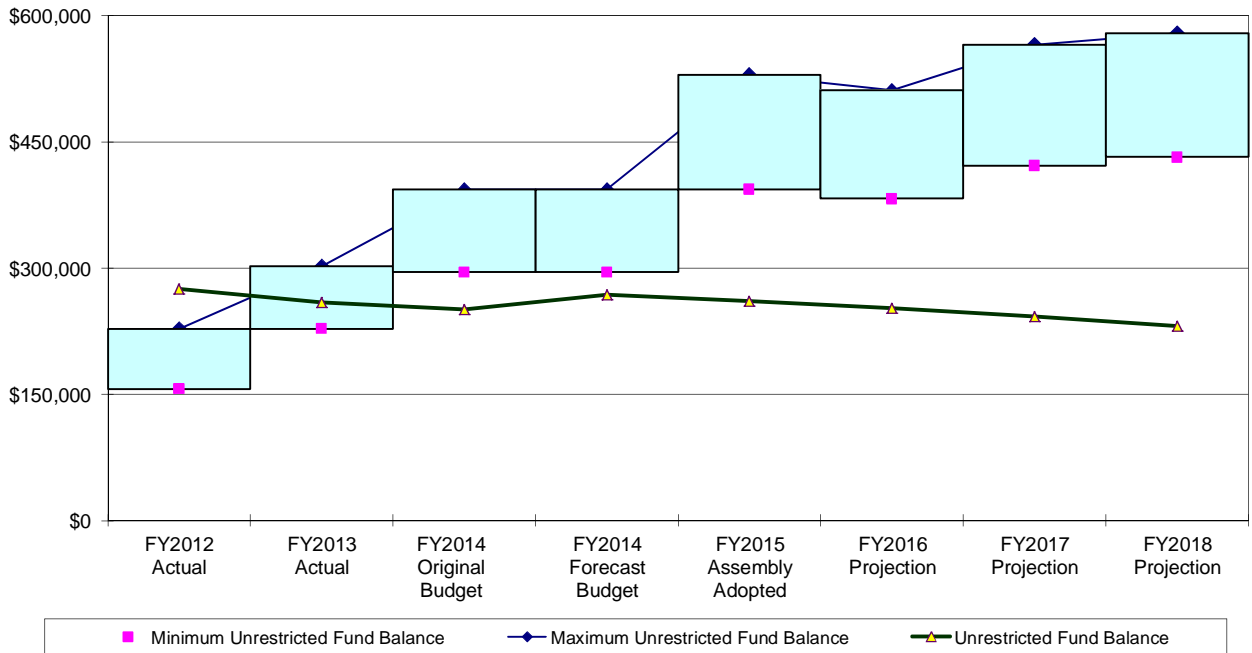
**Fund: 212 Kachemak Emergency Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Taxable Value (000's)								
Real	342,573	370,554	354,728	354,728	335,531	345,597	355,965	366,644
Personal	1,827	1,641	2,356	2,359	5,824	5,824	5,824	5,824
Oil & Gas (AS 43.56)	-	-	-	-	279	279	279	279
	<u>344,400</u>	<u>372,195</u>	<u>357,084</u>	<u>357,087</u>	<u>341,634</u>	<u>351,700</u>	<u>362,068</u>	<u>372,747</u>
Mill Rate	1.75	2.25	2.25	2.25	2.60	2.60	2.60	2.60
Revenues:								
Property Taxes								
Real	\$ 770,398	\$ 819,150	\$ 798,138	\$ 798,138	\$ 872,381	\$ 898,552	\$ 925,509	\$ 953,274
Personal	188	2,406	5,195	5,195	14,840	14,840	14,840	14,840
Oil & Gas (AS 43.56)	-	-	-	-	725	725	725	725
Interest	2,692	2,869	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	3,122	3,638	3,375	4,090	3,375	3,443	3,512	3,582
Motor Vehicle Tax	24,747	24,827	23,000	23,000	24,787	25,283	25,789	26,305
Total Property Taxes	<u>801,147</u>	<u>852,890</u>	<u>831,508</u>	<u>832,223</u>	<u>917,908</u>	<u>944,679</u>	<u>972,248</u>	<u>1,000,636</u>
Federal Revenue	9,100	19,816	-	-	-	-	-	-
State Revenue	25,564	38,901	-	25,481	-	-	-	-
Interest Earnings	8,515	1,726	5,000	5,000	4,026	4,884	5,684	6,374
Other Revenue	40,695	45,019	30,000	30,000	30,000	31,500	33,075	34,729
Total Revenues	<u>885,021</u>	<u>958,352</u>	<u>866,508</u>	<u>892,704</u>	<u>951,934</u>	<u>981,063</u>	<u>1,011,007</u>	<u>1,041,739</u>
Expenditures:								
Personnel	419,762	473,469	466,266	466,266	490,397	510,013	530,414	551,631
Supplies	71,285	78,666	96,500	94,950	103,700	105,774	107,889	110,047
Services	157,746	171,215	182,632	184,582	189,372	196,947	204,825	213,018
Capital Outlay	94,078	92,520	96,400	96,000	83,900	83,900	85,578	87,290
Interdepartmental Charges	304	662	-	-	-	-	-	-
Total Expenditures	<u>743,175</u>	<u>816,532</u>	<u>841,798</u>	<u>841,798</u>	<u>867,369</u>	<u>896,634</u>	<u>928,706</u>	<u>961,986</u>
Operating Transfers To:								
Special Revenue Fund	6,767	8,042	8,227	8,227	9,851	10,245	10,655	11,081
Capital Projects Fund	100,000	150,000	50,000	50,000	100,000	100,000	100,000	100,000
Total Operating Transfers	<u>106,767</u>	<u>158,042</u>	<u>58,227</u>	<u>58,227</u>	<u>109,851</u>	<u>110,245</u>	<u>110,655</u>	<u>111,081</u>
Total Expenditures and Operating Transfers	<u>849,942</u>	<u>974,574</u>	<u>900,025</u>	<u>900,025</u>	<u>977,220</u>	<u>1,006,879</u>	<u>1,039,361</u>	<u>1,073,067</u>
Net Results From Operations	35,079	(16,222)	(33,517)	(7,321)	(25,286)	(25,816)	(28,354)	(31,328)
Projected Lapse	-	-	25,254	16,836	17,347	17,933	18,574	19,240
Change in Fund Balance	35,079	(16,222)	(8,263)	9,515	(7,939)	(7,883)	(9,780)	(12,088)
Beginning Fund Balance	240,052	275,131	258,909	258,909	268,424	260,485	252,602	242,822
Ending Fund Balance	<u>\$ 275,131</u>	<u>\$ 258,909</u>	<u>\$ 250,646</u>	<u>\$ 268,424</u>	<u>\$ 260,485</u>	<u>\$ 252,602</u>	<u>\$ 242,822</u>	<u>\$ 230,734</u>

### Kachemak Emergency Service Area Revenues and Expenditures



### Kachemak Emergency Service Area Unreserved Fund Balance



<b>Fund</b>	<b>212</b>	<b>Department Function</b>
<b>Dept:</b>	<b>51810</b>	<b>Kachemak Emergency Service Area</b>

**Mission**

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

**Program Description**

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

**Major Long Term Issues and Concerns:**

- Current level of operations cannot be supported by revenue.
- Additional full-time personnel still needed to maintain a high level of service for an increased call volume with an increased administrative work-load, and requests for public education.

**FY2014 Accomplishments:**

- Administration
- Completed department policy/training manual.
  - Placed in service a Type 1 ambulance acquired through Code Blue grant.
  - Executed a customer satisfaction survey.
  - Moved into a larger lease facility to accommodate apparatus on the west side.

Operations

- Maintaining volunteer base to 45 volunteers.
- Responded via automatic aid to assist Anchor Point Service Area on fire related calls.

**FY2015 New Initiatives:**

- Construction of Diamond Ridge Fire Station.
- Implementation of truck company operations to improve firefighter and victim safety and reduce the fire damage to property owners.
- Implement new guideline and training manual.
- Revamp driver training program.

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Diamond Ridge	8	11	11	10	8
Fritz Creek/McNeil Canyon	8	6	6	5	5
Voznesenka / Razdolna	8	13	13	12	8

Call Volume Vs. Responder Average	CY12 Actual		CY13 Actual		CY14 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – Fire Calls	19	15	28	18	35	*10
Diamond Ridge – EMS Calls	17	6	34	7	40	*5
Fritz Creek/McNeil Canyon - Fire Calls	40	17	45	20	50	*12
Fritz Creek/McNeil Canyon – EMS Calls	73	9	66	11	70	*5
Anchor Point Automatic Aid– Fire Calls	18	21	15	23	15	*15

\*Note: Reduced due to implementation of a cancelation policy when additional responders are not needed.

<b>Fund</b>	<b>212</b>	<b>Department Function</b>
<b>Dept:</b>	<b>51810</b>	<b>Kachemak Emergency Service Area - Continued</b>

**Measures:**

Kachemak Emergency Service Area Staffing	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing history (FTE)	3.5	3.5	4.0	4.0

**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:**

	<u>Benchmark</u>	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Physician Based Training	15	n/a	3	8	12
EMT II Training	10	n/a	2	7	10
EMT III Training	10	n/a	2	7	10
ACLS Training	10	n/a	1	7	10
PALS Class	2	n/a	1	1	1

**Priority/Goal:** Increase service level for fire and rescue response

**Goal:** Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.

- Objective:**
1. Improve fire officer staff and capabilities.
  2. Increase engineer staffing through training.
  3. Establish and train specialized crews
  4. Acquire equipment to support operations

**Measures:**

	<u>Benchmark</u>	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Firefighter II/Officer Training	12	n/a	6	10	12
Engineer Training	10	n/a	4	8	8
Truck Company Operations Training	10	n/a	n/a	4	8
Specialized Training	8	n/a	4	6	6
Wildland Fire Training	6	2	3	4	6

**Commentary**

KESA has been responding to Anchor Point for automatic aid which has increased operation costs for fuel, wages and equipment replacement. The KESA capital fund is still an issue as the needs are significant in this very young department. The KESA call volume continues to increase and additional demands such as public education and stand-bys for public events and public education have also increased. Additional personnel are needed for training, administrative functions, participation in industry committees and events, etc. in order to maintain a high quality of service already established. Response times have been lower than average for a volunteer department and as a result established a high service level now expected by the public.

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 209,656	\$ 237,080	\$ 258,826	\$ 258,826	\$ 274,661	\$ 15,835	6.12%
40120 Temporary Wages	25,326	28,608	14,950	14,950	14,950	-	0.00%
40130 Overtime Wages	-	-	980	980	1,029	49	5.00%
40210 FICA	19,147	22,258	23,557	23,557	25,220	1,663	7.06%
40221 PERS	73,164	89,261	58,107	58,107	61,654	3,547	6.10%
40321 Health Insurance	70,062	68,710	80,056	80,056	79,728	(328)	-0.41%
40322 Life Insurance	339	400	639	639	678	39	6.10%
40410 Leave	21,799	26,864	28,863	28,863	32,189	3,326	11.52%
40511 Other Benefits	269	288	288	288	288	-	0.00%
Total: Personnel	419,762	473,469	466,266	466,266	490,397	24,131	5.18%
<b>Supplies</b>							
42120 Computer Software	-	-	-	-	7,200	7,200	-
42210 Operating Supplies	10,897	8,279	12,500	11,900	12,500	-	0.00%
42220 Fire/Medical/Rescue Supplies	11,302	18,819	20,000	18,430	20,000	-	0.00%
42230 Fuel, Oils and Lubricants	22,189	21,356	28,000	28,000	28,000	-	0.00%
42250 Uniforms	6,851	4,489	5,000	5,000	5,000	-	0.00%
42263 Training Supplies	3,360	5,843	3,000	3,620	3,000	-	0.00%
42310 Repair & Maintenance Supplies	2,393	1,385	3,000	3,250	3,000	-	0.00%
42360 Motor Vehicle Repair Supplies	10,406	13,319	20,000	19,750	20,000	-	0.00%
42410 Small Tools & Equipment	3,887	5,176	5,000	5,000	5,000	-	0.00%
Total: Supplies	71,285	78,666	96,500	94,950	103,700	7,200	7.46%
<b>Services</b>							
43011 Contractual Services	23,154	25,308	30,000	29,335	37,000	7,000	23.33%
43014 Physical Examinations	5,518	7,472	6,000	6,000	6,000	-	0.00%
43019 Software licensing	400	400	-	450	-	-	-
43110 Communications	10,152	9,876	10,000	10,000	10,000	-	0.00%
43140 Postage and Freight	1,784	1,049	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	21,031	15,347	9,780	8,630	11,000	1,220	12.47%
43260 Training	13,245	2,070	2,500	5,015	2,500	-	0.00%
43310 Advertising	-	-	-	250	-	-	-
43410 Printing	90	94	600	285	500	(100)	-16.67%
43510 Insurance Premium	11,355	38,646	53,922	53,922	56,469	2,547	4.72%
43610 Utilities	32,728	33,443	37,000	37,000	37,000	-	0.00%
43720 Equipment Maintenance	5,109	3,944	4,000	4,000	3,000	(1,000)	-25.00%
43750 Vehicle Maintenance	1,204	2,470	2,000	2,500	2,500	500	25.00%
43780 Building & Grounds Maint	9,468	2,882	2,000	1,500	2,000	-	0.00%
43810 Rents and Operating Leases	20,943	25,640	21,000	21,000	17,000	(4,000)	-19.05%
43920 Dues and Subscriptions	1,565	2,574	2,330	3,195	2,903	573	24.59%
Total: Services	157,746	171,215	182,632	184,582	189,372	6,740	3.69%
<b>Capital Outlay</b>							
48514 Firefighting/Rescue Equipment	-	-	21,000	8,663	12,000	(9,000)	-42.86%
48515 Medical Equipment	-	-	10,000	19,499	-	(10,000)	-100.00%
48710 Minor Office Equipment	7,638	4,230	1,000	6,113	5,000	4,000	400.00%
48720 Minor Office Furniture	1,454	-	500	500	3,000	2,500	500.00%
48730 Minor Communication Equipment	8,229	4,701	8,000	6,220	8,000	-	0.00%
48740 Minor Machines & Equipment	3,328	10,481	6,000	3,267	-	(6,000)	-100.00%
48750 Minor Medical Equipment	4,343	6,225	10,900	10,900	10,900	-	0.00%
48760 Minor Fire Ftg/Rescue Equipment	69,086	66,883	39,000	40,838	45,000	6,000	15.38%
Total: Capital Outlay	94,078	92,520	96,400	96,000	83,900	(12,500)	-12.97%



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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50264 911 Communications	6,767	8,042	8,227	8,227	9,851	1,624	19.74%
50446 KES Capital Projects	100,000	150,000	50,000	50,000	100,000	50,000	100.00%
Total: Transfers	106,767	158,042	58,227	58,227	109,851	51,624	88.66%
<b>Interdepartmental Charges</b>							
61990 Administrative Service Fee	304	662	-	-	-	-	-
Total: Interdepartmental Charges	304	662	-	-	-	-	-
<b>Department Total</b>	<b>\$ 849,942</b>	<b>\$ 974,574</b>	<b>\$ 900,025</b>	<b>\$ 900,025</b>	<b>\$ 977,220</b>	<b>\$ 77,195</b>	<b>8.58%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Chief, Assistant Chief, administrative assistant, and Mechanic.

**40120 Temporary Wages.** For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing.

**42120 Computer Software.** One-Time purchase for software and components to switch to ImageTrend for fire reporting (\$7,200).

**42220 Fire/Medical/Rescue Supplies.** Medical supplies, firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies.

**42230 Fuel, Oils and Lubricants.** Cost of fuel increases and increased call volume.

**42360 Motor Vehicle Repair Supplies.** Maintenance and repairs to older fleet.

**43011 Contractual Services.** Medical director contract increased for KPБ and local sponsor MD participation(\$25,000), life pack 12 Phillips service (\$3,100), Firehouse Support (\$1,200), ambulance billing service (\$1,700), and radio services (\$5,000), and turnout gear repairs (\$1,000).

**43210 Transportation/Subsistence.** Attendance at the Alaska EMS Symposium, the Alaska Fire Investigators Conference, Alaska Fire Chief Conference, Fire House World Conference, Alaska Fire Conference, and volunteer meals.

**43510 Insurance Premium.** increased by (\$2,547) to cover additional costs of workman's comp and apparatus insurance.

**43810 Rents and Operating Leases.** Station 2 building lease (\$14,000), repeater site rental (\$3,000).

**48514 Firefighting/Rescue Equipment.** Fill Station and Regulator Control Panel for mobile breathing air system.

**48710 Minor Office Equipment.** New computer equipment, network interface, and video for Station 2 (\$5,000).

**48710 Minor Office Furniture.** Training tables and chairs Station 2 (\$3,000).

**48730 Minor Communications.** Base Radio for Staion 2 (\$4,680), portable radio replacements and parts (\$3,320).

**48750 Minor Medical Equipment.** Accu-vein unit for IV therapy (\$6,000), PediBoards, traction splints , and miscellaneous equipment (\$4,900).

**48760 Minor Fire Fighting Equipment.** Blitz fire, adapters and appliances (\$7,000), hose (\$8,000), helmets, lights, miscellaneous tools (\$5,000), and turnout gear (\$25,000).

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

**50446 Transfer to KES Capital Projects Fund.** Annual transfer to fund Capital Projects. See the Capital Projects section of this document.

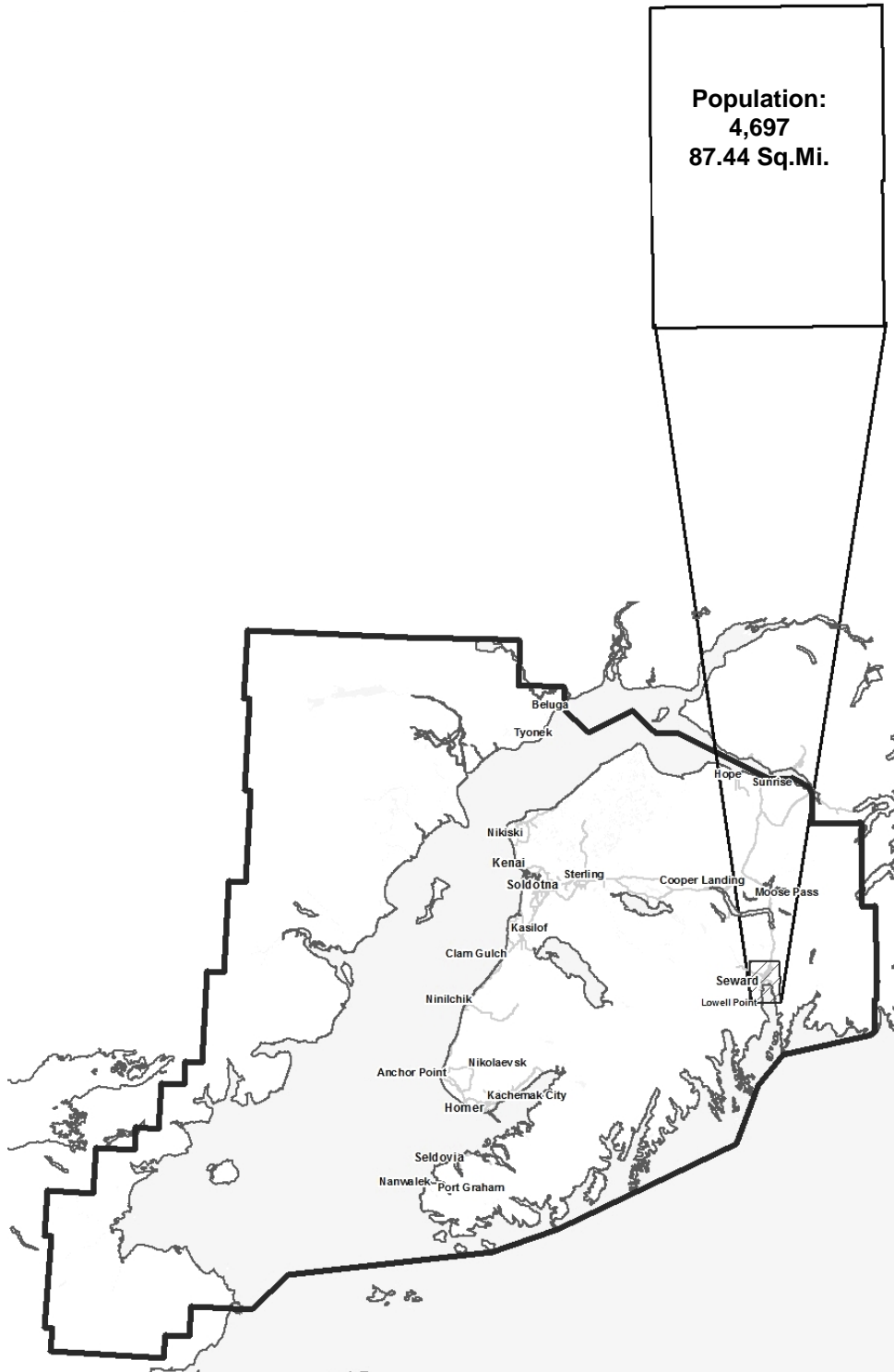
**For capital projects information on this department - See the Capital Projects Section - Pages 322, 324, 335 & 360.**

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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.

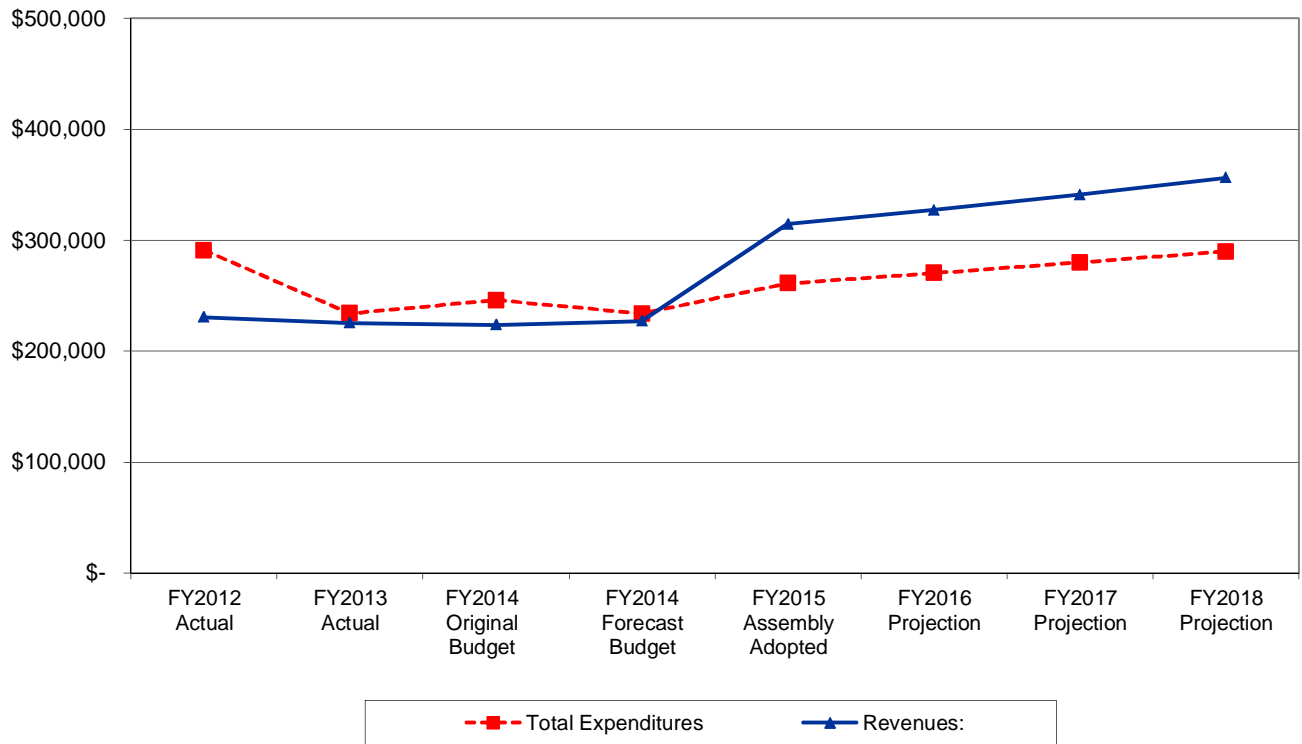
Revenue is raised through property tax. The mill rate is .75 mills for fiscal year 2015.



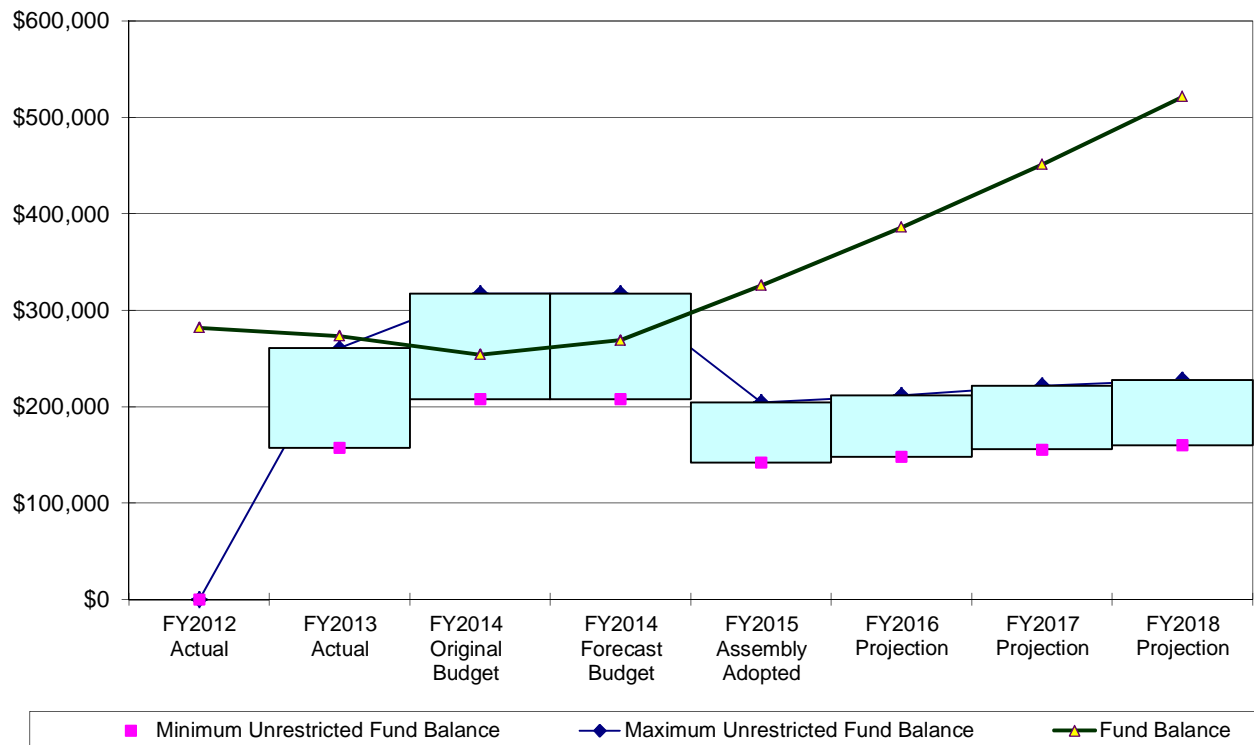
**Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	374,984	365,215	368,576	368,576	358,710	369,471	380,555	391,972
Personal	19,498	19,023	19,974	20,752	18,256	18,256	18,256	18,256
Oil & Gas (AS 43.56)	7,156	6,932	6,350	6,350	5,901	5,901	5,901	5,901
	<u>401,638</u>	<u>391,170</u>	<u>394,900</u>	<u>395,678</u>	<u>382,867</u>	<u>393,628</u>	<u>404,712</u>	<u>416,129</u>
Mill Rate	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 185,127	\$ 184,339	\$ 184,288	\$ 184,288	\$ 269,033	\$ 277,103	\$ 285,416	\$ 293,979
Personal	9,079	9,071	9,787	10,168	13,418	13,418	13,418	13,418
Oil & Gas (AS 43.56)	3,578	3,466	3,175	3,175	4,426	4,426	4,426	4,426
Interest	540	673	450	450	4,033	6,108	8,689	11,841
Flat Tax	13,870	15,093	12,712	15,835	12,712	12,966	13,225	13,490
Motor Vehicle Tax	7,056	6,818	7,218	7,218	6,937	7,076	7,218	7,362
Total Property Taxes	<u>219,250</u>	<u>219,460</u>	<u>217,630</u>	<u>221,134</u>	<u>310,559</u>	<u>321,097</u>	<u>332,392</u>	<u>344,516</u>
State Revenue	3,748	5,436	-	-	-	-	-	-
Interest Earnings	7,702	426	6,069	6,069	4,033	6,108	8,689	11,841
Total Revenues	<u>230,700</u>	<u>225,322</u>	<u>223,699</u>	<u>227,203</u>	<u>314,592</u>	<u>327,205</u>	<u>341,081</u>	<u>356,357</u>
Expenditures:								
Personnel	64,190	67,753	72,550	72,550	73,813	76,766	79,837	83,030
Supplies	1,947	1,419	5,900	4,658	3,900	3,978	4,058	4,139
Services	116,253	22,823	49,897	39,022	65,369	67,984	70,703	73,531
Capital Outlay	2,458	30,422	2,000	2,117	800	816	832	849
Interdepartmental Charges	105,956	111,768	115,434	115,434	117,360	120,881	124,507	128,242
Total Expenditures	<u>290,804</u>	<u>234,185</u>	<u>245,781</u>	<u>233,781</u>	<u>261,242</u>	<u>270,425</u>	<u>279,937</u>	<u>289,791</u>
Total Expenditures and Operating Transfers	<u>290,804</u>	<u>234,185</u>	<u>245,781</u>	<u>233,781</u>	<u>261,242</u>	<u>270,425</u>	<u>279,937</u>	<u>289,791</u>
Net Results From Operations	(60,104)	(8,863)	(22,082)	(6,578)	53,350	56,780	61,144	66,566
Projected Lapse	-	-	2,890	2,290	3,503	3,639	3,780	3,926
Change in Fund Balance	(60,104)	(8,863)	(19,192)	(4,288)	56,853	60,419	64,924	70,492
Beginning Fund Balance	342,148	282,044	273,181	273,181	268,893	325,746	386,165	451,089
Ending Fund Balance	<u>\$ 282,044</u>	<u>\$ 273,181</u>	<u>\$ 253,989</u>	<u>\$ 268,893</u>	<u>\$ 325,746</u>	<u>\$ 386,165</u>	<u>\$ 451,089</u>	<u>\$ 521,581</u>

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



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



<b>Fund:</b> 259	<b>Department Function</b>
<b>Dept:</b> 21212	<b>Seward/Bear Creek Flood Service Area</b>

**Mission**

The mission of the Seward/Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies, to reduce the risk of flood damage to private and public property.

**Program Description**

The Flood Service Area is responsible for providing flood planning and mitigation services to the Seward/ Bear Creek community. The Board is tasked to determine flood planning needs and to advise and facilitate flood hazard reduction measures.

**Major Long Term Issues and Concerns:**

- Increasing incursion of glacial debris and gravel into watersheds, combined with the increased cost of bed load removal, and lack of areas outside the floodplain for gravel deposition or plan for utilization of removed debris, leave many residents and businesses at increased flood risk.
- Obtaining funding for large mitigation projects, including strategic dredging of streambeds on an ongoing basis, stabilizing eroding stream banks, and armoring water diversion structures.
- Increasing costs of operating and decreasing revenues has required the service area to deficit spend for the last several years.

**FY2014 Accomplishments**

- Finalized HMGP (DR-1843) project with URS consultants for a Local Hazard Mitigation Plan Annex that identifies and prioritizes mitigation projects within the service area.

- Ensured FEMA release and KPB/ City of Seward adoption of new Digital Flood Insurance Rate Maps (DFIRM), including public education/ outreach.
- Contracted with US Army Corps of Engineers, under Section 205 authority, to conduct a feasibility study to plan and design a flood control project for Kwechak Creek water diversion structure.
- Under Federal Declaration DR-4094, completed flood recovery/ repair projects on three sites.
- Completed repair to water diversion structures at two sites following the October 2013 flood.
- Prioritized and planned five mitigation projects to be completed over the next five years with State DCCED (14-DC-070) grant funding.

**FY2015 New Initiatives:**

- Complete the feasibility study with US Army Corps of Engineers, under Section 205 authority, to plan and design a flood control project for Kwechak Creek water diversion structure.
- Acquire matching funds for construction phase of US Army Corps of Engineers Section 205 project on Kwechak Creek.
- Partner with City of Seward to complete Dairy Hill drainage improvement project.
- Complete Kwechak Creek (KC9) bank stabilization/ revetment project.
- Plan land acquisition and reclamation of 62 acres to add to the Salmon Creek Conservation Area.
- Complete embankment maintenance projects on significantly eroded sites throughout the service area.

**Performance Measures**

**Priority/Goal:** Public Outreach and Education

**Goal:** Raise public awareness of floodplain risks, mitigation efforts, and national flood insurance program

- Objective:**
1. Send out educational mailing to all service area property owners
  2. Conduct Neighborhood Work Sessions/ Public meetings

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Number of bulk educational mailings	1	1	1	1
Number of neighborhood work sessions/ public meetings	2	2	2	2

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history – Service Area Coordinator	.75	.75	.75	.75
Staffing history – Water Resource Manager (Interdepartmental charge)	.80	.80	.80	.80

<b>Fund:</b> 259	<b>Department Function</b>
<b>Dept:</b> 21212	<b>Seward/Bear Creek Flood Service Area - Continued</b>

**Priority/Goal:** Flood Mitigation

**Goal:** Prioritize, plan, and facilitate flood mitigation projects

- Objective:**
1. Obtain grant funding for risk assessment or mitigation projects
  2. Complete in-stream and multi-agency mitigation projects

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Mitigation funding grant initiatives				
<ul style="list-style-type: none"> <li>• State DCCED Flood Mitigation Grant (14-DC-070)</li> </ul> Prioritized and planned five projects: <ul style="list-style-type: none"> <li>○ USACE Section 205 Feasibility Study for Kwechak Creek Water Diversion Structure</li> <li>○ Dairy Hill Drainage Improvement project (in cooperation with City of Seward)</li> <li>○ Kwechak Creek (KC9) Bank Stabilization/Revetment project</li> <li>○ Salmon Creek Conservation Area Land Acquisition and Reclamation project</li> <li>○ Embankment Maintenance on various sites throughout the service area</li> </ul>	3	3	5	3
In-stream mitigation projects				
<ul style="list-style-type: none"> <li>• Sometimes Creek flood restoration/ repair</li> </ul>	2	2	1	3
Multi-agency mitigation projects				
<ul style="list-style-type: none"> <li>• DR-4094 Flood restoration/ repair to four sites of Kwechak Creek</li> </ul>	1	1	1	1

**Commentary:**

For the past three years, the Seward/ Bear Creek Flood Service Area has experienced gradually increasing costs for staffing and maintaining essential office services, and sharply increasing costs of even minimal mitigation efforts to reduce flood risk in the service area. These increasing costs have required deficit spending from the SBCFSA fund balance. With decreasing revenues, alternative options need to be identified. One option is to increase the mill rate which has remained level at 0.5 since the SBCFSA was established in 2003.

In addition to prioritizing and planning five mitigation projects for the State of Alaska Department of Commerce, Community, and Economic Development (DCCED) Flood Mitigation Grant (14-DC-070), the SBCFSA board identified four additional, high priority projects. These projects are considered immediate, short-term needs, which should be completed prior to the next high water event. Each of these sites also requires long term mitigation. The total estimated cost for these short-term projects is \$130,000.

- |  |          |
|--|----------|
| 1. Sawmill Creek embankment and channel maintenance    | \$45,000 |
| 2. Sometimes Creek embankment and channel maintenance  | \$25,000 |
| 3. Box Canyon Creek embankment and channel maintenance | \$30,000 |
| 4. Salmon Creek (SC20) culvert optimization            | \$30,000 |

In order to keep the FY2015 budget close to FY2014 levels, the board recommends funding the top priority project at \$45,000. The board recognizes funding of this project will further deplete the SBCFSA fund balance, and plan to discuss additional funding options.

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 31,771	\$ 34,790	\$ 35,709	\$ 35,709	\$ 37,648	\$ 1,939	5.43%
40120 Temporary Wages	1,741	-	-	-	-	-	-
40130 Overtime Wages	158	137	-	-	-	-	-
40210 FICA	2,754	2,757	3,236	3,236	3,308	72	2.22%
40221 PERS	10,726	13,647	8,171	8,171	8,614	443	5.42%
40321 Health Insurance	14,461	13,293	20,014	20,014	19,932	(82)	-0.41%
40322 Life Insurance	44	56	122	122	97	(25)	-20.49%
40410 Leave	2,403	2,900	5,154	5,154	4,070	(1,084)	-21.03%
40511 Other Benefits	132	173	144	144	144	-	0.00%
Total: Personnel	64,190	67,753	72,550	72,550	73,813	1,263	1.74%
<b>Supplies</b>							
42120 Computer Software	162	-	2,200	2,200	400	(1,800)	-81.82%
42210 Operating Supplies	1,672	765	3,500	2,194	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	-	442	-	-	-	-	-
42250 Uniforms	113	212	200	264	-	(200)	-100.00%
Total: Supplies	1,947	1,419	5,900	4,658	3,900	(2,000)	-33.90%
<b>Services</b>							
43011 Contractual Services	100,408	7,164	30,000	17,385	45,000	15,000	50.00%
43019 Software Licensing	-	214	-	-	-	-	-
43110 Communications	1,709	904	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	531	576	1,000	922	1,000	-	0.00%
43210 Transportation/Subsistence	3,562	3,535	6,800	6,800	6,800	-	0.00%
43260 Training	50	375	625	1,250	625	-	0.00%
43310 Advertising	-	-	100	715	100	-	0.00%
43510 Insurance Premium	185	175	262	262	144	(118)	-45.04%
43720 Equipment Maintenance	-	460	-	500	500	500	-
43810 Rents and Operating Leases	9,240	9,310	9,610	9,688	9,700	90	0.94%
43920 Dues and Subscriptions	568	110	300	300	300	-	0.00%
Total: Services	116,253	22,823	49,897	39,022	65,369	15,472	31.01%
<b>Capital Outlay</b>							
48610 Land Purchase	-	27,700	-	-	-	-	-
48710 Minor Office Equipment	2,075	2,662	1,500	2,117	-	(1,500)	-100.00%
48720 Minor Office Furniture	383	60	500	-	800	300	60.00%
Total: Capital Outlay	2,458	30,422	2,000	2,117	800	(1,200)	-60.00%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	105,956	105,109	115,434	115,434	117,360	1,926	1.67%
61990 Administrative Service Fee	-	6,659	-	-	-	-	-
Total: Interdepartmental Charges	105,956	111,768	115,434	115,434	117,360	1,926	1.67%
<b>Department Total</b>	<b>\$ 290,804</b>	<b>\$ 234,185</b>	<b>\$ 245,781</b>	<b>\$ 233,781</b>	<b>\$ 261,242</b>	<b>\$ 15,461</b>	<b>6.29%</b>



**Fund 259**

**Department 21212 - Seward Bear Creek Flood Service Area - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes 3/4 time Service Area Coordinator.

**42120 Computer Software.** Video Editor software.

**43011 Contractual Services.** Channel and embankment maintenance in Sawmill Creek. (Please see detailed explanation in the Department Function commentary.)

**43210 Transportation/Subsistence.** Board meeting allowance. Conferences, meetings, and training opportunities for Water Resource Manager and Service Area Coordinator. Coordinator's Floodplain Management Certification requires 16 continuing education credits over the next two years. ASFPM and NORFMA conferences will provide required credits.

**43260 Training.** Registration fees for conferences or training for Service Area Coordinator CFM requirements.

**43720 Equipment Maintenance.** Copier agreement.

**43810 Rents and Operating Leases.** SeaView Plaza lease agreement and post box fee.

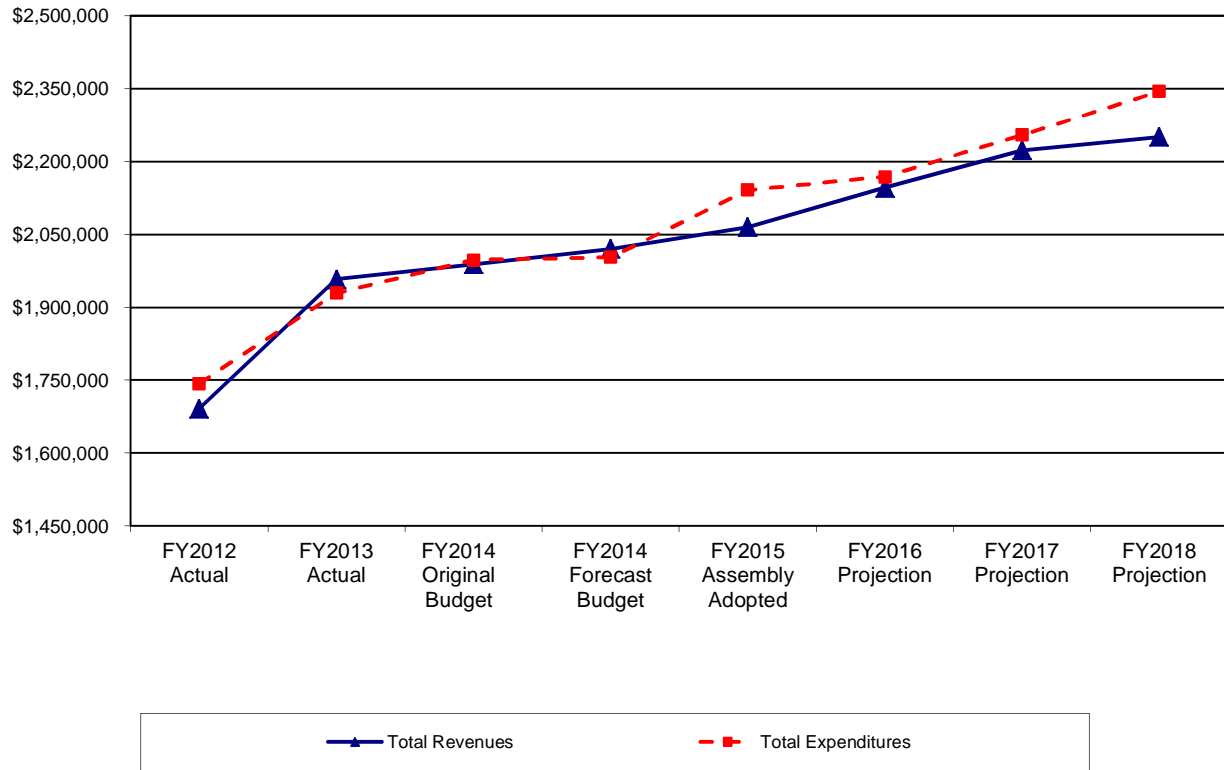
**48720 Minor Office Furniture.** Desk.

**60000 Charges (To) From Other Depts.** These are charges paid to the Capital Projects department for 80% of wages and benefits for the Water Resource Manager working on SBCFSA projects.

**Fund: 264 911 Communications - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Revenues:								
911 Charges	\$ 1,153,613	\$ 1,184,589	\$ 1,464,329	\$ 1,464,329	\$ 1,441,498	1,448,705	1,455,949	1,463,229
State Revenue	76,623	105,635	-	-	-	-	-	-
Interest Revenue	27	-	-	-	-	-	-	-
Other Revenue	70,000	105,000	105,000	136,486	150,000	200,000	250,000	250,000
<b>Total Revenues</b>	<b>1,300,263</b>	<b>1,395,224</b>	<b>1,569,329</b>	<b>1,600,815</b>	<b>1,591,498</b>	<b>1,648,705</b>	<b>1,705,949</b>	<b>1,713,229</b>
Operating Transfers From:								
General Fund	213,198	369,065	218,481	218,481	247,720	257,629	267,934	278,651
Nikiski Fire Service Area	52,181	55,164	59,588	59,588	69,632	72,417	75,314	78,327
Anchor Point	-	-	-	-	8,227	13,205	13,733	14,283
Central Emergency Service Area	119,142	130,226	133,014	133,014	138,362	143,896	149,652	155,638
Kachemak Emergency Service Area	6,767	8,042	8,227	8,227	9,851	10,245	10,655	11,081
<b>Total Operating Transfers</b>	<b>391,288</b>	<b>562,497</b>	<b>419,310</b>	<b>419,310</b>	<b>473,792</b>	<b>497,392</b>	<b>517,288</b>	<b>537,980</b>
<b>Total Revenues and Operating Transfers</b>	<b>1,691,551</b>	<b>1,957,721</b>	<b>1,988,639</b>	<b>2,020,125</b>	<b>2,065,290</b>	<b>2,146,097</b>	<b>2,223,237</b>	<b>2,251,208</b>
Expenditures:								
Personnel	1,168,095	1,280,484	1,283,099	1,289,099	1,375,226	1,430,235	1,487,444	1,546,942
Supplies	4,841	2,286	7,450	7,250	7,450	7,599	7,751	7,906
Services	472,191	523,594	584,964	585,164	599,735	602,924	627,041	652,123
Capital Outlay	(217)	11,839	18,900	18,900	46,325	10,625	10,838	11,055
Interdepartmental Charges	98,019	111,503	102,763	102,763	112,842	117,356	122,050	126,932
<b>Total Expenditures</b>	<b>1,742,929</b>	<b>1,929,706</b>	<b>1,997,176</b>	<b>2,003,176</b>	<b>2,141,578</b>	<b>2,168,739</b>	<b>2,255,124</b>	<b>2,344,958</b>
<b>Total Expenditures and Operating Transfers</b>	<b>1,742,929</b>	<b>1,929,706</b>	<b>1,997,176</b>	<b>2,003,176</b>	<b>2,141,578</b>	<b>2,168,739</b>	<b>2,255,124</b>	<b>2,344,958</b>
Net Results From Operations	(51,378)	28,015	(8,537)	16,949	(76,288)	(22,642)	(31,887)	(93,750)
Projected Lapse	-	-	59,915	59,915	64,247	65,062	67,654	70,349
Change in Fund Balance	(51,378)	28,015	51,378	76,864	(12,041)	42,420	35,767	(23,401)
Beginning Fund Balance	-	(51,378)	(23,363)	(23,363)	53,501	41,460	83,880	119,648
<b>Ending Fund Balance</b>	<b>\$ (51,378)</b>	<b>\$ (23,363)</b>	<b>\$ 28,015</b>	<b>\$ 53,501</b>	<b>\$ 41,460</b>	<b>83,880</b>	<b>119,648</b>	<b>96,247</b>

### 911 Program Revenues & Expenditures



The 911 program is projected to receive revenues of approximately \$2,065,290 during FY2015 with the City of Soldotna (\$150,000), KPB General Fund (\$247,720), Central Emergency Services (\$138,362), Nikiski Fire Service Area (\$69,632), Anchor Point Fire & EMS Service Area (\$8,227) and Kachemak Emergency Service Area (\$9,851) contributing for dispatching services and \$1,441,498 generated from a \$1.80 per telephone line surcharge.

The costs shown are approximately 60% of the total cost of operating the 911 program for the Kenai Peninsula. The State of Alaska Department of Public Safety budgets and pays for the other cost.

**Department Function**

**911 Communications**

**Fund: 264**  
**Dept: 11255**

**Mission**

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

**Program Description**

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

**Major Long Term Issues and Concerns:**

- Adequate staffing levels for 24/7 9-1-1 operation in order to provide sufficient coverage and minimize liability.
- Current governance structure of SPSCC.
- Implement police protocol, standardizing all three disciplines (Police/Fire/EMS).

**FY2014 Accomplishments**

- Completion of work analysis study for SPSCC. The study provided a better understanding of current job elements and tasks performed by public safety dispatchers.
- Augmented 911 education in the local elementary schools.
- Trained state dispatch new hires throughout entire fiscal year.
- Increase 1/2 time dispatcher position to full time to provide coverage and reduction of overtime.
- Completed major Alaska land mobile radio (ALMR) software upgrade.
- Began dispatching services for Anchor Point Fire Service Area.

**FY2015 New Initiatives:**

- Conduct a facilitated series of meetings involving management and staff to address issues related to employee training, supervision, responsibility, accountability and engagement in the workplace. The goal of addressing these issues is to increase productivity, morale, and improve the retention of quality employees.
- Provide a minimum number of hours per year of in-service training for all employees.
- Add ½ time administrative assistant to allow dispatchers' time to be spent 100% on dispatching.

**Performance Measures**

**Priority/Goal:** Public Safety Communications

**Goal:** To deliver the highest level of professional service to the public, emergency responders and external agencies.

**Objective:**

1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

**Measure:**

	<u>Benchmark</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Projected</u>	<u>FY15 Projected</u>
Average 9-1-1 Time to Answer	:10	:05	:05	:06	:06	:05

**Priority/Goal:** Training

**Goal:** Educate our staff

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

**Measure:**

	<u>Benchmark</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Projected</u>	<u>FY15 Projected</u>
Percent of staff passing EMD, EFD classes	100%	n/a	100%	100%	100%	100%

**Department Function**

**911 Communications - Continued**

**Fund: 264**  
**Dept: 11255**

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Projected</u>
Staffing History	11.25	11.25	11.25	11.75
Total 9-1-1 Calls Received	21,831	21,831	25,682	27,000
Wireless 9-1-1 Calls	12,126 (56%)	12,126 (56%)	15,017 (59%)	15,930 (59%)
Wireline 9-1-1 Calls	9,705 (44%)	9,705 (44%)	10,665 (41%)	11,070 (41%)
Average 9-1-1 Call Duration	2:19	2:19	2:07	2:07
Average 9-1-1 Time to Answer	:06	:06	:06	:06
	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Projected</u>	<u>FY15 Projected</u>
	<b>*9-20-11 to 6-30-12*</b>			
CAD (Computer Aided Dispatch) Calls for Service Law Enforcement	40,592	58,230	70,000	80,000
CAD (Computer Aided Dispatch) Calls for Service EMS/Fire	3,004	3,845 (approx.)	3,900	4,000

**Kenai Peninsula Borough  
Budget Detail**

**Fund 264**

**Department 11255 - 911 Communications**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 537,846	\$ 575,646	\$ 684,557	\$ 688,682	\$ 739,846	\$ 55,289	8.08%
40120 Temporary Wages	14,205	610	-	-	-	-	-
40130 Overtime Wages	69,318	102,154	49,410	49,410	50,723	1,313	2.66%
40210 FICA	51,509	56,431	63,961	63,961	69,108	5,147	8.05%
40221 PERS	219,294	265,204	166,225	166,225	179,115	12,890	7.75%
40321 Health Insurance	200,537	196,072	235,165	235,165	244,168	9,003	3.83%
40322 Life Insurance	863	957	1,729	1,729	1,858	129	7.46%
40410 Leave	70,198	71,984	80,504	80,504	88,716	8,212	10.20%
40511 Other Benefits	4,325	11,426	1,548	3,423	1,692	144	9.30%
Total: Personnel	1,168,095	1,280,484	1,283,099	1,289,099	1,375,226	92,127	7.18%
<b>Supplies</b>							
42120 Computer Software	696	-	-	-	-	-	-
42210 Operating Supplies	60	627	2,300	2,300	2,300	-	0.00%
42263 Training Supplies	-	1,559	1,100	900	1,100	-	0.00%
42310 Repair/Maintenance Supplies	4,085	100	4,050	4,050	4,050	-	0.00%
Total: Supplies	4,841	2,286	7,450	7,250	7,450	-	0.00%
<b>Services</b>							
43011 Contractual Services	264,432	334,661	322,404	322,404	331,924	9,520	2.95%
43019 Software Licensing	39,391	17,424	30,544	30,544	30,544	-	0.00%
43110 Communications	109,734	110,342	141,774	141,774	142,269	495	0.35%
43210 Transportation/Subsistence	3,740	6,095	6,545	6,545	7,335	790	12.07%
43260 Training	3,310	3,010	8,280	8,280	8,070	(210)	-2.54%
43260 Advertising	100	-	-	-	-	-	-
43410 Printing	59	-	-	-	-	-	-
43510 Insurance Premium	5,429	4,533	5,217	5,217	4,177	(1,040)	-19.93%
43610 Utilities	42,180	41,132	41,238	41,238	44,949	3,711	9.00%
43720 Equipment Maintenance	-	35	14,662	14,662	15,750	1,088	7.42%
43780 Building/Ground Maintenance	3,724	6,220	13,800	13,800	13,800	-	0.00%
43920 Dues and Subscriptions	92	142	500	700	917	417	83.40%
Total: Services	472,191	523,594	584,964	585,164	599,735	14,771	2.53%
<b>Capital Outlay</b>							
48210 Communications Equipment	-	11,839	18,900	18,900	46,325	27,425	145.11%
48710 Minor Office Equipment	(217)	-	-	-	-	-	-
Total: Capital Outlay	(217)	11,839	18,900	18,900	46,325	27,425	145.11%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	98,019	111,503	102,763	102,763	112,842	10,079	9.81%
Total: Interdepartmental Charges	98,019	111,503	102,763	102,763	112,842	10,079	9.81%
<b>Department Total</b>	<b>\$ 1,742,929</b>	<b>\$ 1,929,706</b>	<b>\$ 1,997,176</b>	<b>\$ 2,003,176</b>	<b>\$ 2,141,578</b>	<b>\$ 144,402</b>	<b>7.23%</b>

**Fund 264**

**Department 11255 - 911 Communications - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: 1 Communications Center Manager, 3 Shift Supervisors, and 7 Public Safety Dispatchers, .50 Administrative Assistant and .75 Emergency Management Technical Specialist (IT).

Add: 1/2 time Administrative Assistant.

**42310 Repair/Maintenance Supplies.** 75% of cost for power module for ERC (75% = \$3,750)(the remaining 25% to be covered by OEM and cables for computers (\$300).

**43011 Contractual Services.** Payments to cities for E911 services, (\$154,167), custodial (\$3,600), EMD, EFD, AQUA protocol software and cardset support and updates (\$7,983), MicroData technical support call handling annual maintenance (\$48,755), and MicroData auto location database maintenance (\$46,628), CAD software maintenance (\$57,972), EMD sponsoring physician (\$5,580), CritiCall software maintenance (\$599), and KPB hosted EMD and EFD courses (\$6,000), Guardian Tracking (\$640.)

**43019 Software Licensing.** VMWare (foundation for CAD servers), Cisco Network appliances, Windows Server 2008, SQL for Vcenter, SQL for CAD database, Equal Logic SAN support (\$30,544).

**43110 Communications.** Dedicated long distance circuits, trunks, and data lines and connectivity (\$129,300), bandwidth increase from 8Mbps to 20Mbps (\$9,500), and other minor communication costs (\$2,974), cell phone stipend for IT Specialist (\$495).

**43260 Training.** Annual NAED Navigator conference for dispatch trainer (\$600), New World Systems CAD Conference (\$450), NAED training for EMD/EFD certification (\$320), BLS (\$500), Annual NENA conference 911 Manager (\$750), ASEC (\$450), EMD/EFD recertification (\$1,000), miscellaneous staff training (\$4,000).

**43720 Equipment Maintenance.** Stencil recorder maintenance agreement (\$3,912), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250), Motorola radio console maintenance (\$7,500), and other miscellaneous maintenance (\$1,088).

**43780 Building/Grounds Maintenance.** Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator maintenance-recently determined to be a shared cost with OEM (\$9,000), snow removal (\$1,700).

**48210 Communication Equipment.** 7 replacement Computer Aided Dispatch workstations (\$16,331), 9-1-1 Switch, router replacement (\$5,417) and 911 core systems replacement (\$24,577).

**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.

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## ***Kenai Peninsula Borough***

### ***Recreation Service Areas***

#### ***Fund Description***

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

**North Peninsula Recreation Service Area** - this service area provides recreation services for the residents of Nikiski and Tyonek.

**Seldovia Recreational Service Area** - this service area provides recreational services for the residents of Seldovia.

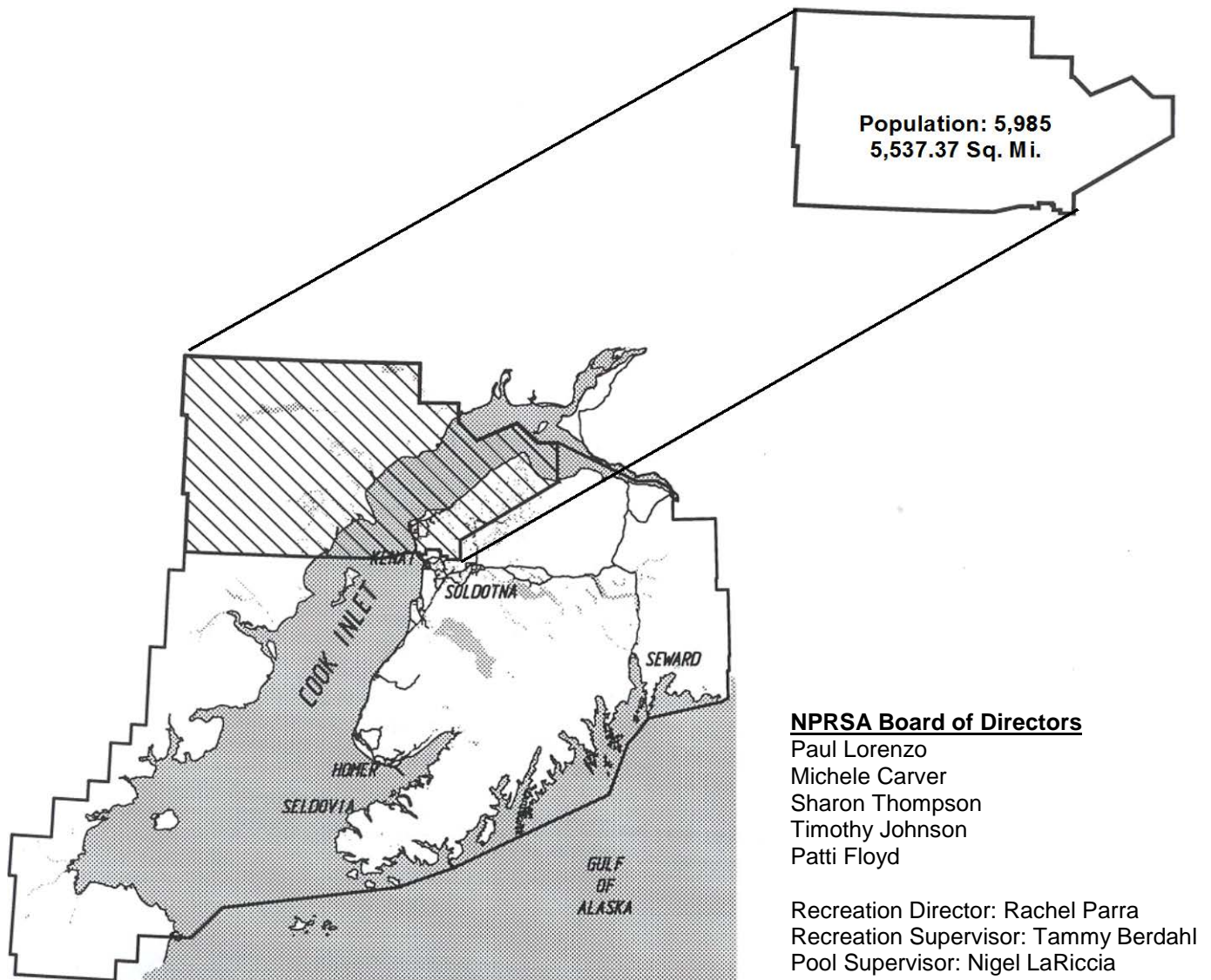
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## North Peninsula Recreation Service Area

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 8.5 permanent employees. Programs include basketball, volleyball, flag football, dodge ball, kickball, hockey, teen night, open gym schedule, community classes and aquatic programs. The service area sponsors "Family Fun" in June as a community wide event. The Boys & Girls Club of South Central Alaska provides the recreation services for the Village of Tyonek.

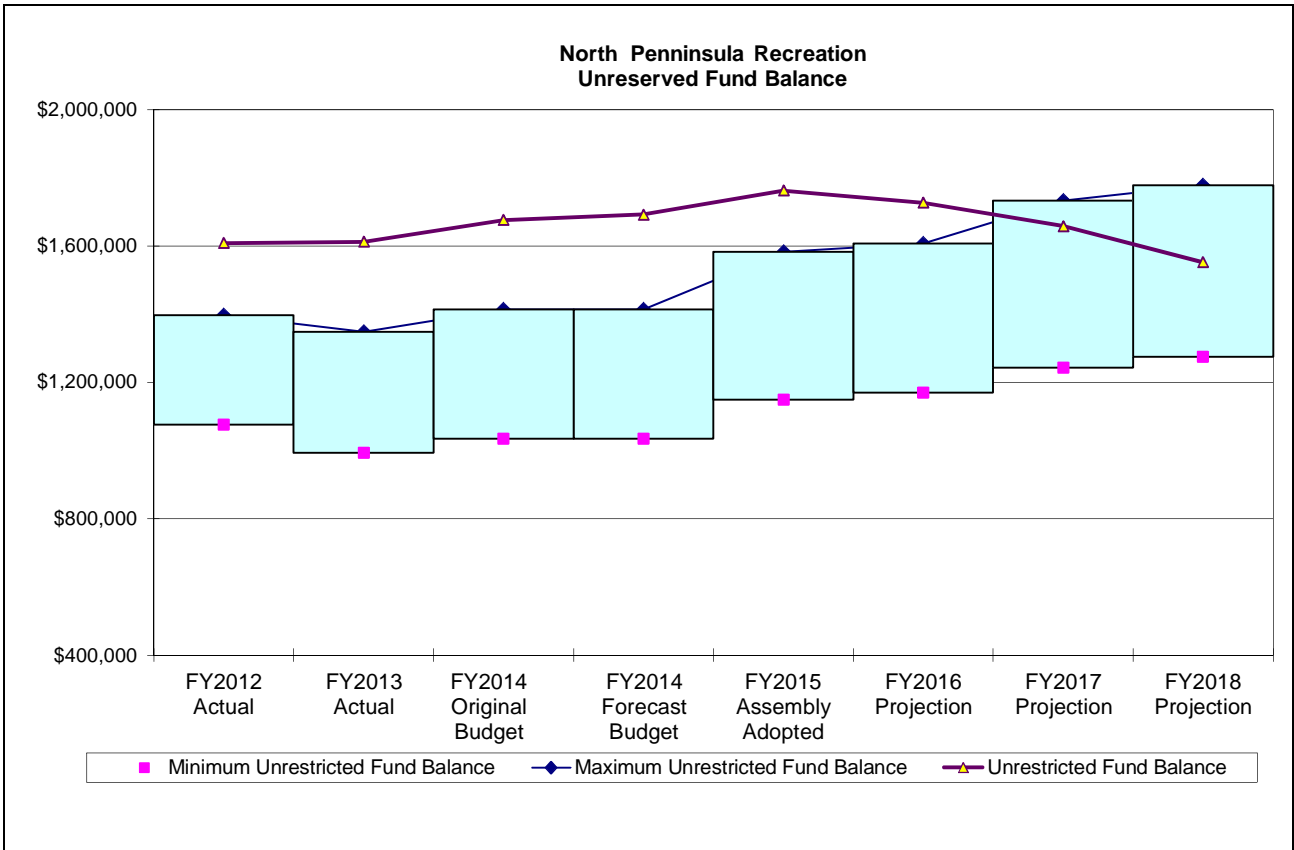
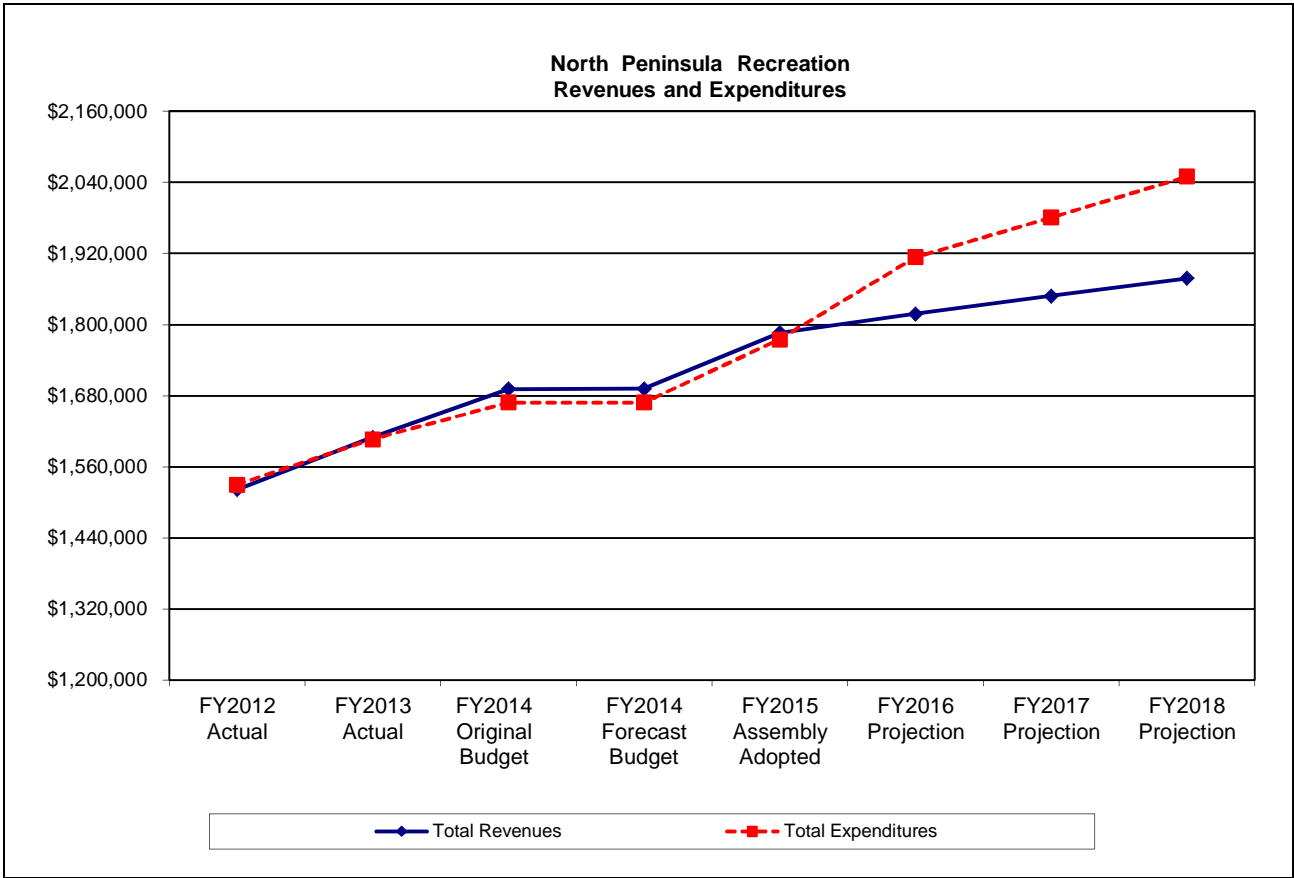
Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, two separate trail systems, skateboard park, racquetball courts with exercise area, disc golf 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 a banquet room and classroom spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2015 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



**Fund: 225 North Peninsula Recreation Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	622,417	629,504	649,177	653,208	627,014	645,824	665,199	685,155
Personal	38,926	37,895	36,396	42,544	44,172	44,172	44,172	44,172
Oil & Gas (AS 43.56)	518,866	625,046	737,513	737,513	840,230	840,230	840,230	840,230
	1,180,209	1,292,445	1,423,086	1,433,265	1,511,416	1,530,226	1,549,601	1,569,557
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 621,941	\$ 631,531	\$ 649,177	\$ 649,177	\$ 627,014	\$ 645,824	\$ 665,199	\$ 685,155
Personal	37,349	35,420	35,668	35,668	43,289	43,289	43,289	43,289
Oil & Gas (AS 43.56)	521,611	627,603	737,513	737,513	840,230	840,230	840,230	840,230
Interest	1,994	1,916	5,564	5,564	5,787	6,018	6,259	6,509
Flat Tax	3,363	3,472	3,665	4,044	3,665	3,738	3,813	3,889
Motor Vehicle Tax	18,246	18,305	15,467	15,467	18,276	18,642	19,015	19,395
Total Property Taxes	1,204,504	1,318,247	1,447,054	1,447,433	1,538,261	1,557,741	1,577,805	1,598,467
State Revenue	48,946	63,910	-	-	-	-	-	-
Interest Earnings	43,308	6,700	47,444	47,444	25,385	33,046	38,864	43,525
Other Revenue	224,466	220,855	196,700	196,700	222,661	227,114	231,656	236,289
Total Revenues	1,521,224	1,609,712	1,691,198	1,691,577	1,786,307	1,817,901	1,848,325	1,878,281
Expenditures:								
Personnel	940,700	987,275	990,403	990,403	1,031,275	1,072,526	1,115,427	1,160,044
Supplies	102,028	95,671	110,750	110,750	116,700	119,034	121,415	123,843
Services	440,290	461,232	495,664	495,131	504,292	524,464	545,443	567,261
Capital Outlay	6,517	12,001	21,500	22,033	22,500	22,950	23,409	23,877
Total Expenditures	1,489,535	1,556,179	1,618,317	1,618,317	1,674,767	1,738,974	1,805,694	1,875,025
Operating Transfers To:								
Capital Projects Fund	40,000	50,000	50,000	50,000	100,000	175,000	175,000	175,000
Total Operating Transfers	40,000	50,000	50,000	50,000	100,000	175,000	175,000	175,000
Total Expenditures and Operating Transfers	1,529,535	1,606,179	1,668,317	1,668,317	1,774,767	1,913,974	1,980,694	2,050,025
Net Results From Operations	(8,311)	3,533	22,881	23,260	11,540	(96,073)	(132,369)	(171,744)
Projected Lapse	-	-	40,458	56,641	58,617	60,864	63,199	65,626
Change in Fund Balance	(8,311)	3,533	63,339	79,901	70,157	(35,209)	(69,170)	(106,118)
Beginning Fund Balance	1,617,197	1,608,886	1,612,419	1,612,419	1,692,320	1,762,477	1,727,268	1,658,098
Ending Fund Balance	\$ 1,608,886	\$ 1,612,419	\$ 1,675,758	\$ 1,692,320	\$ 1,762,477	\$ 1,727,268	\$ 1,658,098	\$ 1,551,980



<b>Fund:</b> 225	<b>Department Function</b>
<b>Dept:</b> 61110	<b>North Peninsula Recreation Service Area</b>

**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 staff 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:**

- Maintaining sustainable services, programs and continued operations of facilities and grounds. Challenges include:
  - Sustainable fund balance
  - Increased energy and personnel costs
- Maintenance and expanded services with status quo budget.
- Funding for sustainable capital improvement plan.
- Maintain appropriate staff levels for operations.

**FY2014 Accomplishments:**

Administration

- Increased utilization of social media as a marketing tool
- Annual newsletter is available in electronic format
- Purchase & training of new point of sale (POS) software

Operations

- Replaced AED's to meet standards
- Added an aqua zumba class to our aquatics programs
- Added a 5K run utilizing the expanded Poolside Trails
- Incorporated library activities into recreation programming
- Rebuilding youth hockey program/increased participation
- Replaced pool emergency PA system
- Purchased maintenance utility vehicle with trail groomer
- Completed installation of pool ADA lift

**FY2015 New Initiatives:**

- Complete the NCRC roof & exterior project
- Replace iron filter tank in pool
- Refurbish 10,000gal fresh water tank in pool
- Replace chemical controllers in the pool
- Update Apogee Software for pool HVAC system
- Increase adult programming at the NCRC
- Secure grant funding to support the capital projects fund
- Update P&P Manual and Workplace Safety Manual

**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	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Permanent Staff	8.5	8.5	8.5	8.5	8.5
Temporary Staff (FTEs)	8.2	7.8	7.8	7.8	8.2
Total Hours	33,000	30,370	31,120	32,940	33,000
Estimated # Volunteers / Volunteer Hours	700 / 1,500	350 / 700	415 / 888	597 / 1,055	700 / 1,500

Staff Certifications/License	Benchmark	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	21	18	18	17	21
ARC Professional CPR/First Aid/AED	10	8	5	7	10
ARC Water Safety Instructor	5	2	2	3	5
NRPA Certified Pool Operator	8	6	6	6	8
NRPA Aquatic Facility Operator	2	2	2	2	2
NRPA Certified Playground Safety Inspector	1	0	1	1	1
Safe Sport	10	0	0	5	10

<b>Fund:</b> 225	<b>Department Function</b>
<b>Dept:</b> 61110	<b>North Peninsula Recreation Service Area - Continued</b>

**Priority/Goal:** Attendance

**Goal:** Increase participation and attendance of NPRSA facilities, programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
  2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
  3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

**Measures:**

Attendance/Participation	Benchmark	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Nikiski Pool	56,000	55,436	54,963	55,500	56,000
Sports Leagues	300	246	200	250	300
Courts & Exercise	2,000	1,356	1,633	1,800	2,000
Summer Day Camps/Holiday Camps	500	534	285	450	500
NCRC Attendance	3,000	2,717	1,834	2,500	3,000
NCRC Rentals / Attendance	175 / 8,000	183 / 8,364	167 / 8,913	175 / 8,000	175 / 8,000
Various Recreation Programs and Events Attendance	2,500	2,013	2,145	2,200	2,500

**Priority/Goal:** Community Events

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

- Objective:**
1. Increase the number of new community events and programs annually.
  2. Develop special events to promote seasonal programming for aquatics and recreation.
  3. Collaborate with local organizations and businesses to offer diverse programs.

**Measures:**

Community Events & Special Programs	Benchmark	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Recreation	25	10	19	19	25
Aquatics	5	1	3	4	5

**Commentary**

The service area is proposing three capital improvement projects in FY15; all pertaining to improvement of the Nikiski Pool infrastructure. Replacement of the strantrol controllers, an automated system that controls chemical injection into the pool/spa, will stabilize repair and maintenance costs as well as provide for more efficient operations. Refurbishing the underground 10,000 gallon fresh water tank and replacing the iron filter tank will stabilize repair and maintenance costs, reduce rust and staining throughout the facility; and once completed will provide for an improved water system and storage tank. These projects are one-time expenditures, and are intended to improve the Nikiski Pool facility.

The North Peninsula Recreation Service Area continues to maintain a high level of quality programs and services for the community. Service area goals include:

- Ensure that existing recreation services are sustainable into the future, with a continued effort of expanding services while maintaining the current fee structure through seeking grant and sponsorship opportunities.
- Enhance the quality, functionality and maintain existing facilities and grounds.
- Lead collaborative efforts with others to address challenges and create opportunities to benefit our recreation services based on the values of community.

NPRSA is committed to meeting the needs of the community; and operating and maintaining existing facilities and services as efficiently and effectively as possible.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 225**

**Department 61110 - North Peninsula Recreation Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 374,656	\$ 411,621	\$ 430,705	\$ 430,705	\$ 447,904	\$ 17,199	3.99%
40120 Temporary Wages	153,805	148,066	164,875	164,875	178,291	13,416	8.14%
40130 Overtime Wages	5,247	2,592	4,509	4,509	4,689	180	3.99%
40210 FICA	43,711	46,472	51,380	51,380	54,184	2,804	5.46%
40221 PERS	140,084	160,450	98,817	98,817	102,783	3,966	4.01%
40321 Health Insurance	164,479	157,303	180,125	180,125	179,389	(736)	-0.41%
40322 Life Insurance	630	674	1,098	1,098	1,140	42	3.83%
40410 Leave	55,630	58,310	57,598	57,598	61,599	4,001	6.95%
40511 Other Benefits	2,458	1,787	1,296	1,296	1,296	-	0.00%
Total: Personnel	940,700	987,275	990,403	990,403	1,031,275	40,872	4.13%
<b>Supplies</b>							
42120 Computer Software	9,994	1,027	1,450	1,450	1,000	(450)	-31.03%
42210 Operating Supplies	57,322	57,344	67,300	67,300	69,700	2,400	3.57%
42230 Fuel, Oils and Lubricants	5,370	5,555	5,500	5,500	6,500	1,000	18.18%
42250 Uniforms	2,211	1,474	2,400	2,400	2,400	-	0.00%
42310 Repair/Maint Supplies	18,467	21,809	25,000	25,000	26,500	1,500	6.00%
42360 Motor Vehicle Supplies	470	1,258	500	500	1,000	500	100.00%
42410 Small Tools	874	475	1,000	1,000	1,000	-	0.00%
42960 Recreational Supplies	7,320	6,729	7,600	7,600	8,600	1,000	13.16%
Total: Supplies	102,028	95,671	110,750	110,750	116,700	5,950	5.37%
<b>Services</b>							
43011 Contractual Services	30,847	44,517	32,292	32,292	34,452	2,160	6.69%
43014 Physical Examinations	-	330	500	800	500	-	0.00%
43019 Software Licensing	-	723	3,279	3,279	3,357	78	2.38%
43110 Communications	7,788	7,696	8,000	8,000	9,200	1,200	15.00%
43140 Postage and Freight	2,173	2,215	2,500	2,200	2,500	-	0.00%
43210 Transportation/Subsistence	10,820	10,857	12,554	12,554	12,478	(76)	-0.61%
43260 Training	1,866	2,250	2,300	2,300	2,300	-	0.00%
43310 Advertising	6,925	8,759	9,300	9,300	9,300	-	0.00%
43410 Printing	1,621	1,301	2,000	1,357	2,000	-	0.00%
43510 Insurance Premium	60,654	45,696	47,361	47,361	39,105	(8,256)	-17.43%
43600 Project Mangemant	-	1,211	-	-	-	-	-
43610 Utilities	199,755	194,050	215,500	215,500	219,000	3,500	1.62%
43720 Equipment Maintenance	-	319	500	500	500	-	0.00%
43750 Vehicle Maintenance	2,119	1,691	2,000	6,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	26,993	35,468	40,500	36,500	50,500	10,000	24.69%
43810 Rents and Operating Leases	82,853	97,539	110,458	110,458	110,450	(8)	-0.01%
43920 Dues and Subscriptions	1,177	1,062	1,020	1,130	1,050	30	2.94%
43960 Recreation Program Expenses	4,699	5,548	5,600	5,600	5,600	-	0.00%
Total: Services	440,290	461,232	495,664	495,131	504,292	8,628	1.74%
<b>Capital Outlay</b>							
48311 Machinery and Equipment	-	2,699	20,000	6,220	10,000	(10,000)	-50.00%
48513 Recreational Equipment	-	-	-	-	7,000	-	-
48710 Minor Office Equipment	5,900	486	1,500	4,200	3,000	1,500	100.00%
48720 Minor Office Furniture	-	2,098	-	3,450	2,500	2,500	-
48730 Minor Communications Equipment	617	537	-	-	-	-	-
48740 Minor Machines and Equipment	-	2,520	-	8,163	-	-	-
48750 Minor Medical Equipment	-	3,661	-	-	-	-	-
Total: Capital Outlay	6,517	12,001	21,500	22,033	22,500	(6,000)	-27.91%
<b>Transfers</b>							
50459 North Pen Rec Capital Projects	40,000	50,000	50,000	50,000	100,000	50,000	100.00%
Total: Transfers	40,000	50,000	50,000	50,000	100,000	50,000	100.00%
<b>Department Total</b>	<b>\$ 1,529,535</b>	<b>\$ 1,606,179</b>	<b>\$ 1,668,317</b>	<b>\$ 1,668,317</b>	<b>\$ 1,774,767</b>	<b>\$ 106,450</b>	<b>6.38%</b>



**Fund 225****Department 61110 - North Peninsula Recreation Administration - Continued****Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Recreation Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1¼ Shift Supervisors, Secretary, 1¼ Lifeguards, ½ time Instructor-Lifeguard, and the equivalent of 8.19 FTE's who work in a temporary capacity as lifeguards, waterslide attendants, clerks, recreation assistants and maintenance personnel.

**42210 Operating Supplies.** Increased for increased cost of chemicals and shipping. Includes cost of background checks for volunteers.

**42230 Fuels, Oils and Lubricants.** Increased costs fuel cost due to previously under budgeted amount and higher demand on vehicles and equipment.

**42310 Repair/Maint. Supplies.** Increased costs for maintenance supplies.

**42360 Motor Vehicle Supplies.** Increased to cover vehicle supplies expenses for service area vehicles, tractors, etc. due to higher demand on vehicles and equipment and aging rolling stock.

**42960 Recreational Supplies.** Increased to cover recreation supplies for programs, including growing youth hockey program.

**43011 Contractual Services.** Includes contract with Boys & Girls Club to provide services and programs for the Village of Tyonek (\$14,000), Siemens Apogee/HVAC service contract with software upgrade (\$13,002), ATS fire/security system service/support (\$2,040), alarm inspections (\$1,300), security and fire alarm monitoring (\$1,660), water testing (\$750) and miscellaneous smaller contracts (\$1,700).

**43019 Software Licensing.** Licensing for upgrades, tech support, backup of Companion Corp (library software) (\$300), Milestone (CCTV software)(\$850) and Sportsman SQL (system software)(\$2,207).

**43110 Communications.** Increase due to additional of cellular/data stipend (\$1,200).

**43210 Transportation/Subsistence.** Travel to National Recreation and Parks Congress, Athletic Business Conference, Association of Aquatic Professionals Conference, Alaska Recreation and Parks Conference and miscellaneous travel within borough.

**43780 Building/Grounds Maintenance.** Increased costs for repairs to pool building roof.

**43810 Rents & Operating Leases.** For utility, insurance and maintenance costs associated with operating the NCRC (\$105,850) and other minor equipment rentals (\$4,600).

**48311 Machines and Equipment.** Replacement of snow blower (\$5,000) and carpet extractor (\$5,000).

**48513 Recreational Equipment.** Replacement of the NCRC scoreboard in gymnasium (\$7,000).

**48710 Minor Office Equipment.** Replacement of 2 computers (\$1,500 ea).

**48720 Minor Office Furniture.** Replacement of office chairs and desk (\$2,500).

**50459 Transfer to Capital Projects Fund.** Transfer of funds necessary to support long term capital improvement plan.

**For capital projects information on this department - See the Capital Projects Section - Pages 322, 325, 336, & 361.**

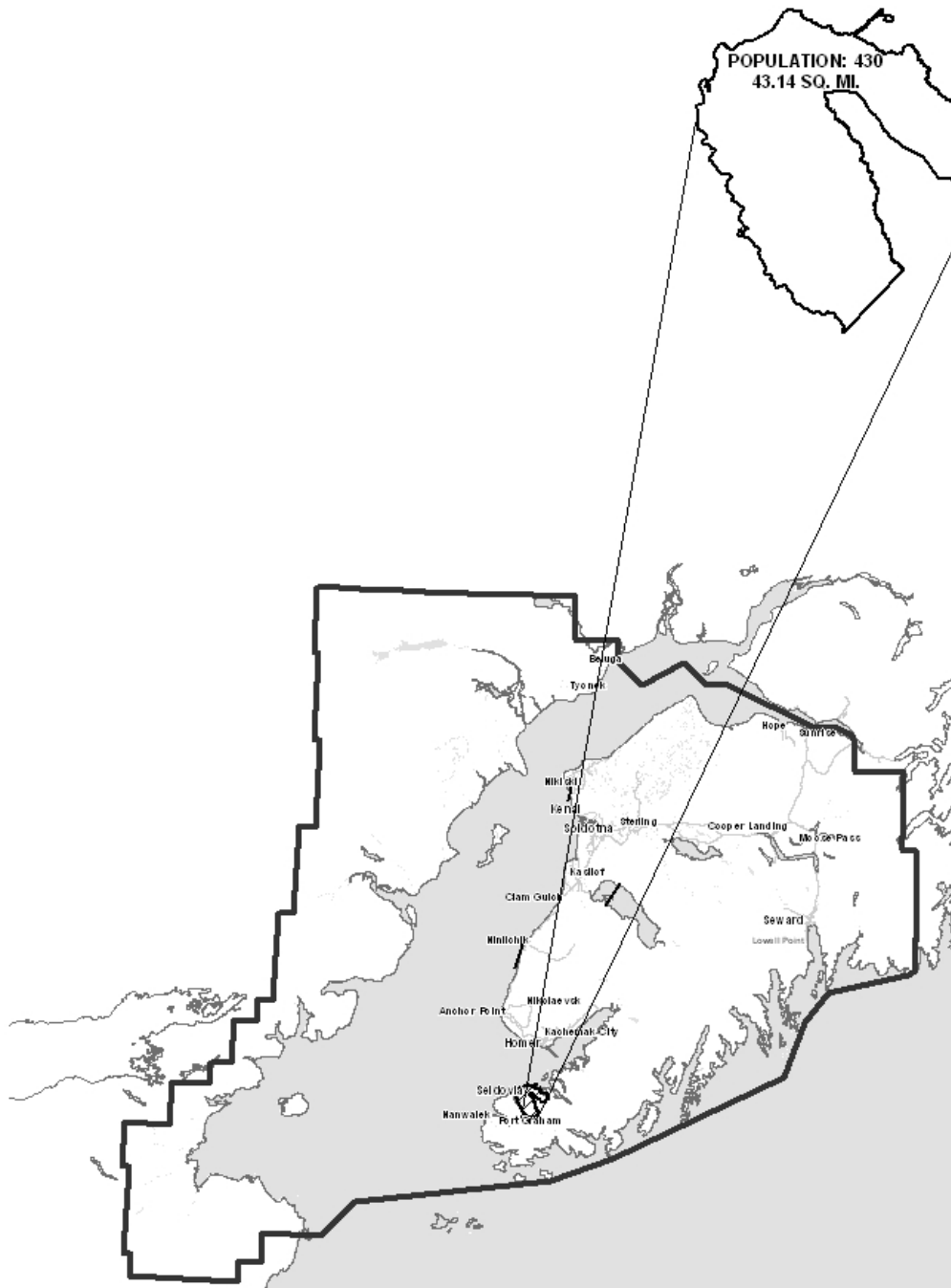
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## Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five elected members serve on its board and provide oversight of the operations.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction and facilitation, nature education and outdoor activities.

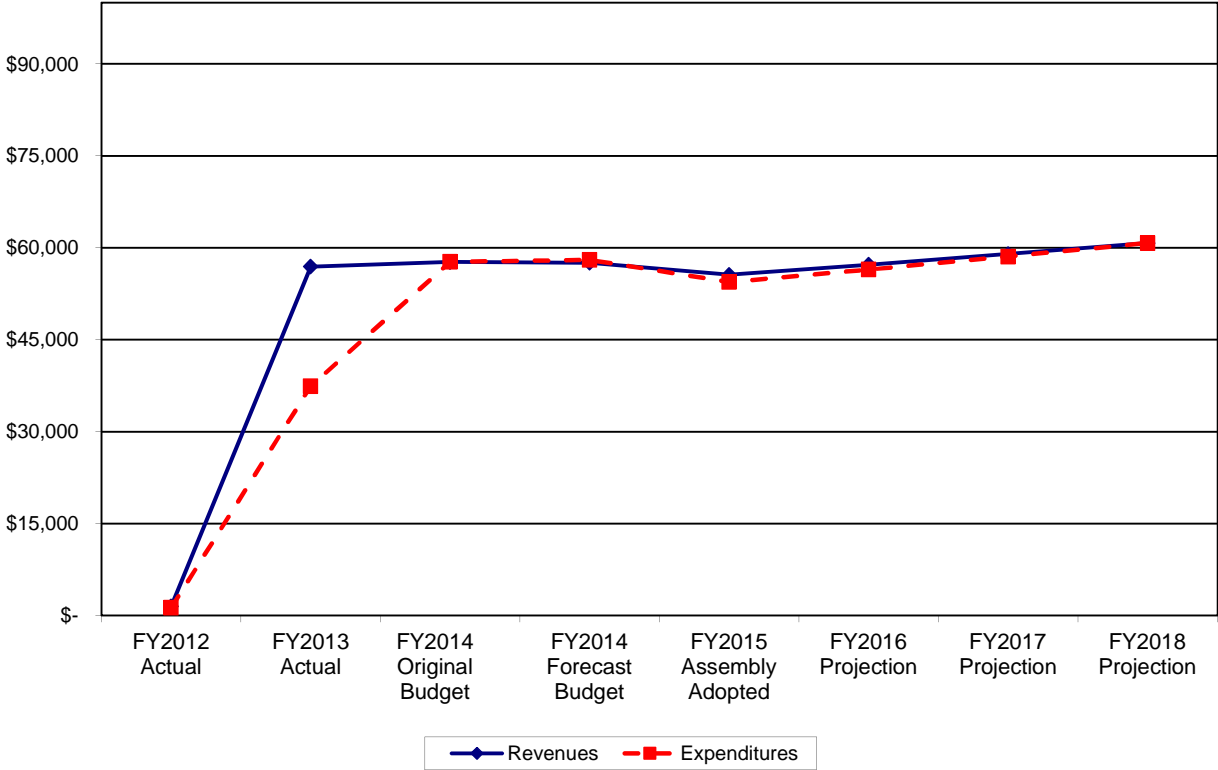
The major source of revenue is property tax. The mill rate for fiscal year 2015 is .75 mills.



**Fund: 227 Seldovia Recreational Service Area - Budget Projection**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Fund Budget:								
Taxable Value (000's)								
Real	-	68,861	68,133	68,133	65,188	67,144	69,158	71,233
Personal	-	1,278	1,209	1,209	1,090	1,090	1,090	1,090
	-	70,139	69,342	69,342	66,278	68,234	70,248	72,323
Mill Rate		0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 28	\$ 49,546	\$ 51,100	\$ 51,100	\$ 48,891	\$ 50,358	\$ 51,869	\$ 53,425
Personal	-	867	889	889	801	801	801	801
Interest	-	76	-	-	-	-	-	-
Flat Tax	-	2,859	3,036	2,903	3,036	3,097	3,159	3,222
Motor Vehicle Tax	-	448	350	350	448	457	466	475
Total Property Taxes	28	53,796	55,375	55,242	53,176	54,713	56,295	57,923
Interest Earnings	-	(3)	219	219	315	446	591	747
Other Revenue	1,500	3,131	2,100	2,100	2,100	2,100	2,100	2,100
Total Revenues	1,528	56,924	57,694	57,561	55,591	57,259	58,986	60,770
Expenditures:								
Supplies	65	5,563	5,300	6,100	7,100	7,242	7,387	7,535
Services	1,209	29,233	47,924	49,224	47,335	49,228	51,197	53,245
Capital Outlay	-	2,646	4,500	2,700	-	-	-	-
Total Expenditures	1,274	37,442	57,724	58,024	54,435	56,470	58,584	60,780
Total Expenditures and Operating Transfers	1,274	37,442	57,724	58,024	54,435	56,470	58,584	60,780
Net Results From Operations	254	19,482	(30)	(463)	1,156	789	402	(10)
Projected Lapse	-	-	1,443	1,741	1,633	1,694	1,758	1,823
Change in Fund Balance	254	19,482	1,413	1,278	2,789	2,483	2,160	1,813
Beginning Fund Balance	-	254	19,736	19,736	21,014	23,803	26,286	28,446
Ending Fund Balance	\$ 254	\$ 19,736	\$ 21,149	\$ 21,014	\$ 23,803	\$ 26,286	\$ 28,446	\$ 30,259

**Seldovia Recreational Service Area  
Revenues and Expenditures**



<b>Fund</b>	<b>227</b>	<b>Department Function</b>
<b>Dept:</b>	<b>61210</b>	<b>Seldovia Recreational Service Area</b>

**Mission**  
To provide healthy, year round recreational activities the community can enjoy.

**Program Description**  
Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC) which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year round activities the community can enjoy.

- Major Long Term Issues & Concerns:**
- Continue operations of facilities and grounds amid increasing operational costs.
  - Maximize taxpayer value by increasing services and usage while maintaining or lowering mil rate.
  - Establish a range of activities to reflect diverse community recreational needs.

- FY2014 Accomplishments**
- Administration:
- Designed logo and constructed SRSA Website.
  - Upgraded office and recreational equipment.
  - Instituted energy saving measures in SOCC building.
  - Remodeled SOCC kitchen with Rasmussen Foundation grant funding.
  - Developed short, mid & long term service area plans.
- Operations:
- Transition of new SOCC coordinator.
  - Initiated senior citizen programming at SOCC.

- FY2015 Objectives & Budget Highlights:**
- Develop and expand senior programs.
  - Create parent support group.
  - Implement outdoor activity programs.
  - Finalize Policy & Procedures manual for the SRSA Board.

**Performance Measures**

**Priority/Goal:** Attendance  
**Goal:** Increase participation and attendance at SOCC facility programs and events to maximize patron-hours use.  
**Objective:** 1. Local recruitment of more volunteers and community leaders to offer additional classes and services.  
 2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.

**Measures:**

Attendance/Participation	Benchmark	FY2012 Actual	FY2013 Actual	FY2014 Estimated	FY2015 Projected
Gatherings & Events	N/A	-	469	228	500
Community Education Classes	N/A	-	628	186	800
Youth Programming	N/A	-	406	977	900
Open Center	N/A	-	366	454	400
Meetings	N/A	-	412	398	400
Private Building Rentals	N/A	-	179	207	200
Senior Programs	N/A	-	0	50	100
Totals		-	2,460	2,500	3,300

**Commentary**  
 The Seldovia Recreational Service Area board has determined the greatest need in FY2015 is for more patron-hours use of the facility so that the established attendance goals and other goals of the service area are met and that outdoor activity programs be developed to reflect community preferences. Some of the outdoor events that are planned include hiking and biking, Frisbee golf, ice skating, and skiing.

Additional indoor recreational activities that are being discussed include martial arts, theater performances, and crocheting for senior citizens.

The Sea Otter Community Center is managed contractually by the City of Seldovia.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 227**

**Department 61210 - Seldovia Recreational Service Area**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Supplies</b>							
42120 Computer Software	\$ -	\$ 535	\$ 300	\$ 300	\$ -	\$ (300)	-100.00%
42210 Operating Supplies	65	2,703	2,000	2,000	2,500	500	25.00%
42310 Repair/Maint Supplies	-	1,019	400	400	400	-	0.00%
42410 Small Tools	-	1,306	600	600	200	(400)	-66.67%
42960 Recreational Supplies	-	-	2,000	2,800	4,000	2,000	100.00%
	65	5,563	5,300	6,100	7,100	1,800	33.96%
<b>Services</b>							
43011 Contractual Services	-	17,672	29,000	29,700	28,000	(1,000)	-3.45%
43110 Communications	-	1,410	1,500	2,000	1,500	-	0.00%
43140 Postage and Freight	-	373	600	900	600	-	0.00%
43410 Printing	-	282	400	325	400	-	0.00%
43510 Insurance Premium	-	896	1,124	1,124	625	(499)	-44.40%
43610 Utilities	1,209	7,514	10,000	10,000	9,000	(1,000)	-10.00%
43780 Building/Grounds Maintenance	-	1,011	5,000	4,300	5,000	-	0.00%
43920 Dues and Subscriptions	-	75	-	75	210	210	-
43960 Recreational Program Expenses	-	-	300	800	2,000	1,700	566.67%
Total: Services	1,209	29,233	47,924	49,224	47,335	(589)	-1.23%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	-	1,135	1,500	-	-	(1,500)	-100.00%
48720 Minor Office Furniture	-	1,511	1,500	1,200	-	(1,500)	-100.00%
48740 Minor Machines & Equipment	-	-	1,500	1,500	-	(1,500)	-100.00%
Total: Capital Outlay	-	2,646	4,500	2,700	-	(4,500)	-100.00%
<b>Department Total</b>	<b>\$ 1,274</b>	<b>\$ 37,442</b>	<b>\$ 57,724</b>	<b>\$ 58,024</b>	<b>\$ 54,435</b>	<b>\$ (3,289)</b>	<b>-5.70%</b>

**Line-Item Explanations**

**42210 Operating Supplies.** Increased due to growing use and programs at the facility.

**42960 Recreational Supplies.** Increased due to the inception of outdoor activities and additional recreation programs at the facility.

**43011 Contractual Services.** Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$28,000), and other contracts for recreational activities.

**43920 Dues and Subscriptions.** Domain name for website and Chamber of Commerce dues.

**43780 Buildings/Grounds Maintenance.** Exterior painting of Sea Otter Community Center that was not completed in FY2014.

**43960 Recreational Program Expenses.** Additional recreational programs and outdoor activities.

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# ***Kenai Peninsula Borough***

## ***Road Improvement Funds***

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 8 permanent employees.

**Road Service Area Fund** – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out all road maintenance.

**Engineer's Estimate Fund** – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

**RIAD Match Fund** – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

**Road Service Area Capital Improvement Fund** – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 322, 325, 337, and 362.

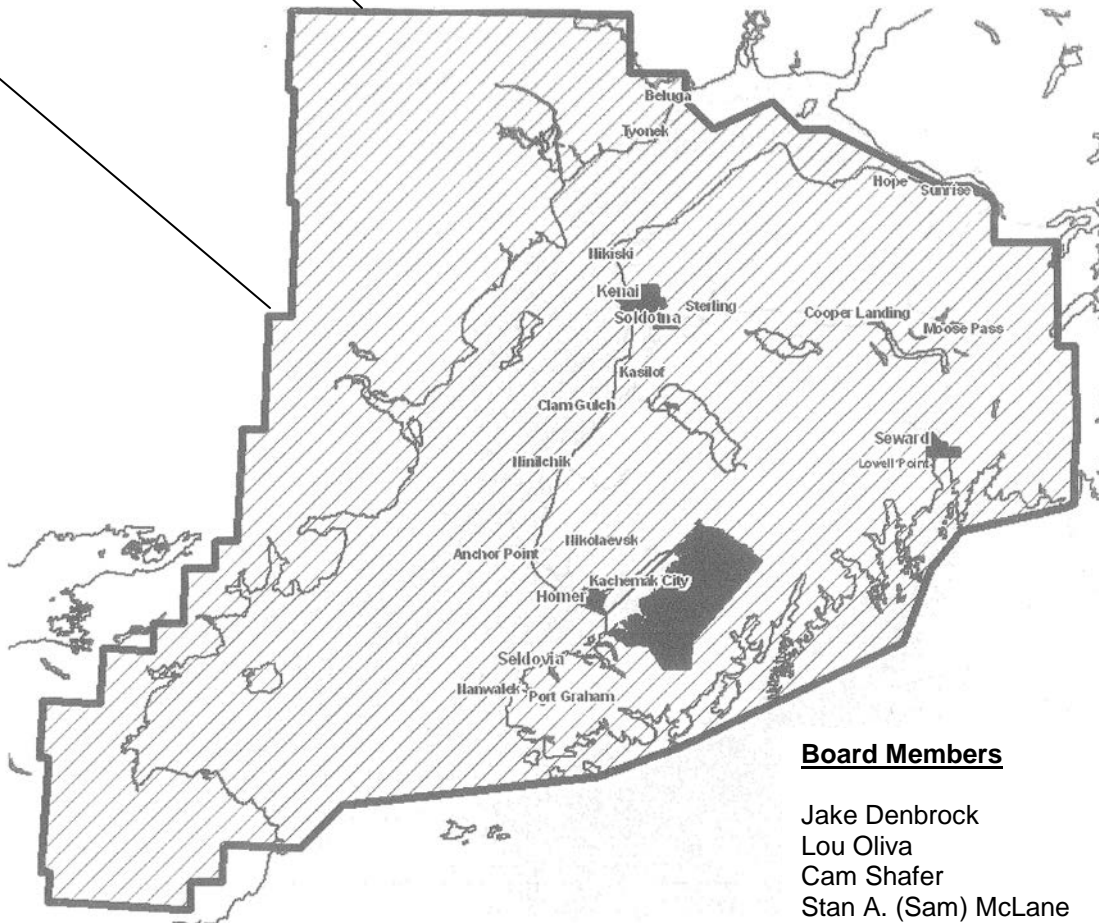
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## Road Service Area

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 seven staff oversee the maintenance of over 641 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2015 is set at 1.40 mills. Revenue is raised through property taxes.

**Population: 37,116**  
**24,138.28 Sq. Mi.**



### Board Members

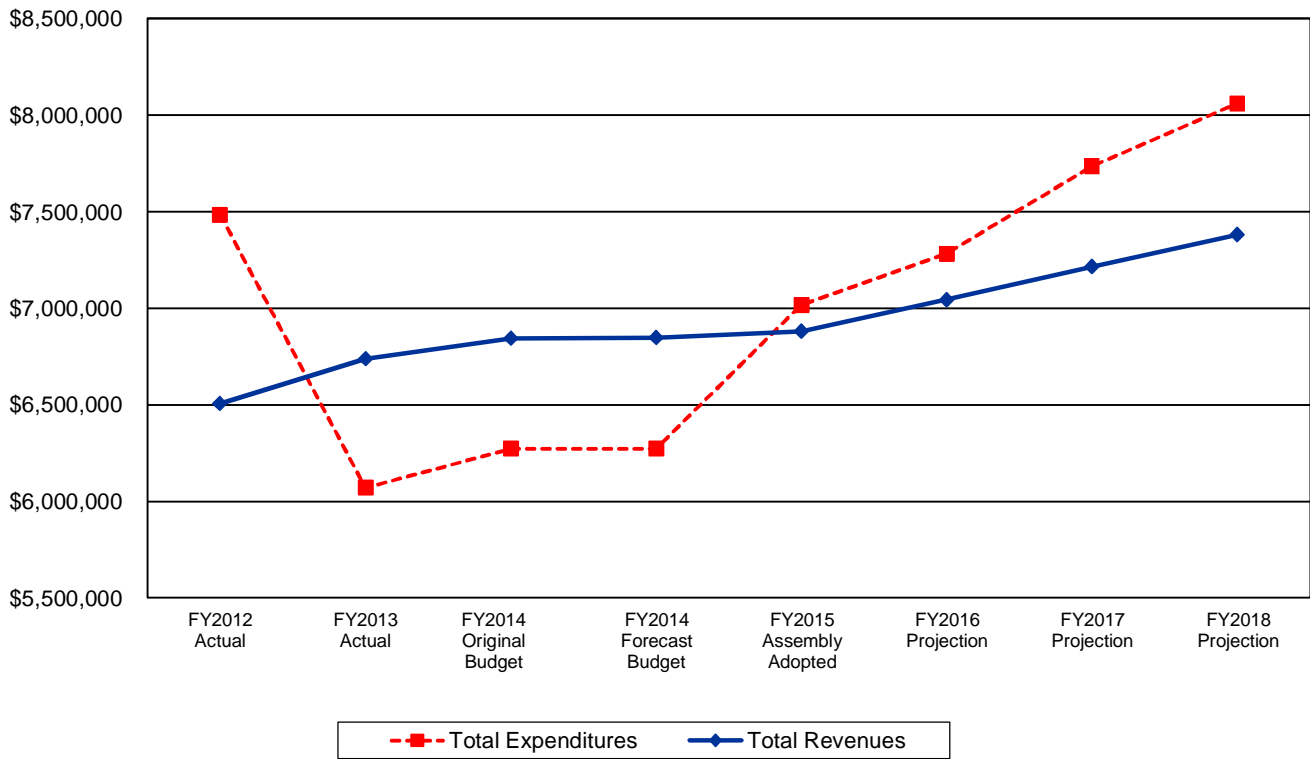
Jake Denbrock  
Lou Oliva  
Cam Shafer  
Stan A. (Sam) McLane  
Robert Ruffner  
Larry Smith  
Ed Holsten

Roads Director: Pat Malone

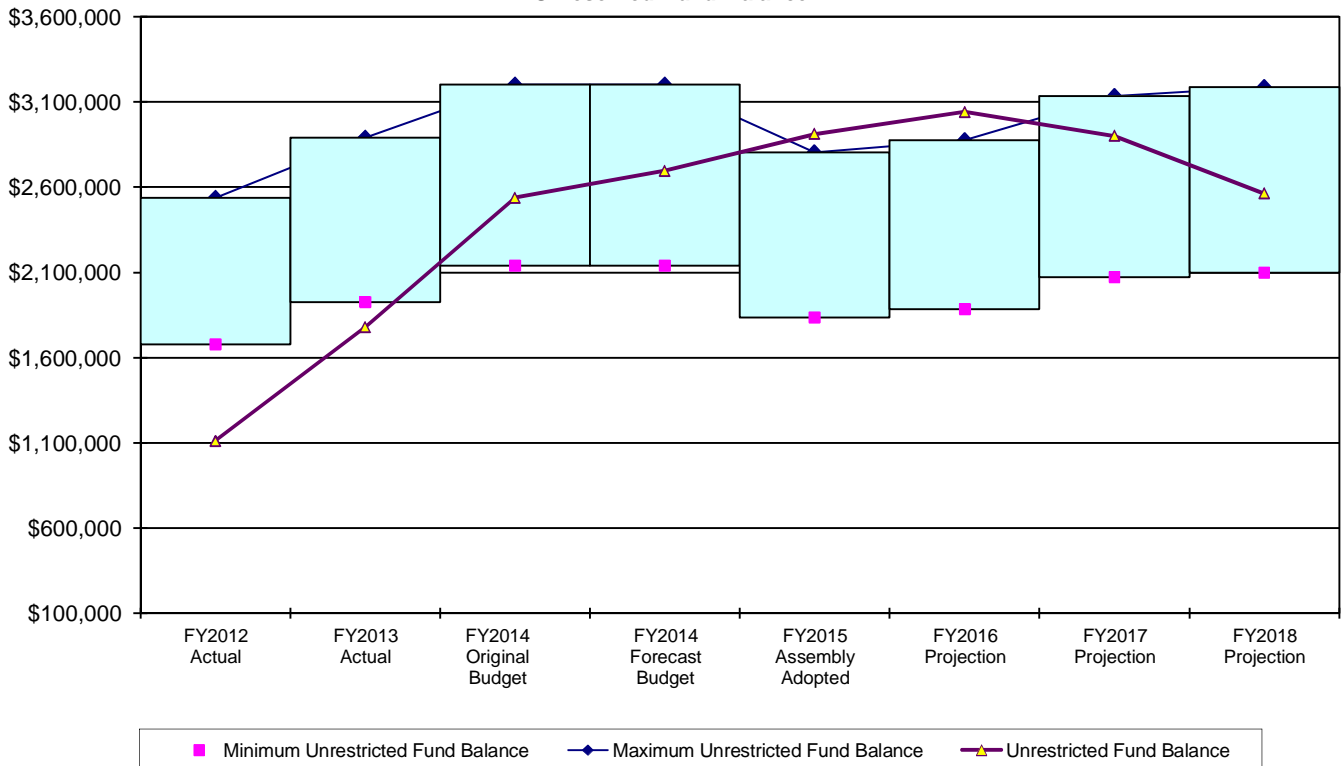
**Fund: 236 Road Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	3,615,769	3,651,155	3,664,658	3,671,547	3,498,964	3,603,933	3,712,051	3,823,413
Personal	122,757	146,743	151,337	160,646	179,813	179,813	179,813	179,813
Oil & Gas (AS 43.56)	674,663	779,156	899,350	899,350	1,065,077	1,065,077	1,065,077	1,065,077
	<u>4,413,189</u>	<u>4,577,054</u>	<u>4,715,345</u>	<u>4,731,543</u>	<u>4,743,854</u>	<u>4,848,823</u>	<u>4,956,941</u>	<u>5,068,303</u>
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,048,586	\$ 5,109,258	\$ 5,130,521	\$ 5,130,521	\$ 4,898,550	\$ 5,045,506	\$ 5,196,871	\$ 5,352,778
Personal	159,057	204,499	207,634	207,634	246,703	246,703	246,703	246,703
Oil & Gas (AS 43.56)	948,274	1,094,494	1,259,090	1,259,090	1,491,108	1,491,108	1,491,108	1,491,108
Interest	20,372	20,838	13,194	13,194	13,273	13,567	13,869	14,181
Flat Tax	42,685	42,666	44,817	46,569	44,817	45,713	46,627	47,560
Motor Vehicle Tax	144,753	142,889	138,876	138,876	143,821	146,697	149,631	152,624
Total Property Taxes	<u>6,363,727</u>	<u>6,614,644</u>	<u>6,794,132</u>	<u>6,795,884</u>	<u>6,838,272</u>	<u>6,989,294</u>	<u>7,144,809</u>	<u>7,304,954</u>
State Revenue	64,006	78,813	-	-	-	-	-	-
Interest Earnings	76,822	12,801	50,000	50,000	40,461	54,602	68,442	76,157
Other Revenues	-	30,000	-	-	-	-	-	-
Total Revenues	<u>6,504,555</u>	<u>6,736,258</u>	<u>6,844,132</u>	<u>6,845,884</u>	<u>6,878,733</u>	<u>7,043,896</u>	<u>7,213,251</u>	<u>7,381,111</u>
Expenditures:								
Personnel	1,006,300	1,046,320	1,010,683	1,010,683	1,136,618	1,182,083	1,229,366	1,278,541
Supplies	66,240	73,997	82,370	82,370	82,920	84,578	86,270	87,995
Services	6,420,495	5,009,653	5,224,593	5,224,593	5,231,514	5,440,775	5,658,406	4,884,742
Capital Outlay	38,622	5,964	39,300	39,300	43,050	43,911	44,789	45,685
Interdepartmental Charges	(46,989)	(65,795)	(83,515)	(83,515)	(77,200)	(80,288)	(83,500)	(86,840)
Total Expenditures	<u>7,484,668</u>	<u>6,070,139</u>	<u>6,273,431</u>	<u>6,273,431</u>	<u>6,416,902</u>	<u>6,671,059</u>	<u>6,935,331</u>	<u>6,210,123</u>
Operating Transfers To:								
Special Revenue Funds	-	-	-	-	200,000	210,000	-	-
Capital Project Fund	-	-	-	-	400,000	400,000	800,000	1,850,000
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>610,000</u>	<u>800,000</u>	<u>1,850,000</u>
Total Expenditures and Operating Transfers	<u>7,484,668</u>	<u>6,070,139</u>	<u>6,273,431</u>	<u>6,273,431</u>	<u>7,016,902</u>	<u>7,281,059</u>	<u>7,735,331</u>	<u>8,060,123</u>
Net Results From Operations	(980,113)	666,119	570,701	572,453	(138,169)	(237,163)	(522,080)	(679,012)
Projected Lapse	-	-	188,203	345,039	352,930	366,908	381,443	341,557
Change in Fund Balance	(980,113)	666,119	758,904	917,492	214,761	129,745	(140,637)	(337,455)
Beginning Fund Balance	2,093,871	1,113,758	1,779,877	1,779,877	2,697,369	2,912,130	3,041,875	2,901,238
Ending Fund Balance	<u>\$ 1,113,758</u>	<u>\$ 1,779,877</u>	<u>\$ 2,538,781</u>	<u>\$ 2,697,369</u>	<u>\$ 2,912,130</u>	<u>\$ 3,041,875</u>	<u>\$ 2,901,238</u>	<u>\$ 2,563,783</u>

### Road Service Area Revenues and Expenditures



### Road Service Area Unreserved Fund Balance



**Fund: 236**  
**Dept: 33950**

**Department Function**  
**Road Service Area**

**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, cleaning ditches, replacing lost gravel, maximizing drainage, applying dust control, installing appropriate road signage and other tasks as time & available funds allow.

**Major Long Term Issues and Concerns:**

- Working with DHS and FEMA to ensure repairs to roads damaged by floods.
- Securing road maintenance contracts with qualified equipment operators.
- Sustaining the current level of road maintenance while facing increasing costs.
- Addressing the disproportionate cost of maintaining roads not built to RSA standards.
- Parking regulations and right-of-way obstructions.
- Providing road maintenance under prescriptive rights on roads that do not have platted right-of-way.
- Location of utilities in road rights-of-way that cause maintenance conflicts.

**FY2014 Accomplishments:**

- Completed 27 Road CIP's.
- Accepted 11 new roads to the road maintenance program.
- Applied calcium chloride to 257 miles of roads for dust control.
- Processed 141 right-of-way permit applications.
- In concert with OEM and the Incident Command team, conducted emergency repairs, water pumping and public interaction during the 2013 fall flood disaster.
- Worked with FEMA and DHS in the aftermath of the 2012 flooding disaster to secure reimbursement for all eligible expenses
- Paved 1,800' Woods Drive and 1,600' of Memory Circle thru a RIAD.
- Paved Poppy Wood Street and Lake Marie Avenue.

**FY2015 New Initiatives:**

- Expand pavement repair program.
- Complete North Kobuk paving project.

**Performance Measures**

**Priority/Goal:** Fiscal Health

**Goal:** Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.

**Objective:** 1. Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing History	8	8	8	8
Mill Rate	1.4	1.4	1.4	1.4
Number of miles maintained	633	637	641	645
Average Annual Total Cost -per road mile	\$8,989	\$7,428	\$7,292	\$7,292

**Priority/Goal:** Improved 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. Improving roads thru brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.

2. Enhance Road Service Area public profile through improved public outreach.

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Calls tracked in the road maintenance program	2,859	2,900	2,500	2,500

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 530,750	\$ 535,038	\$ 568,314	\$ 568,314	\$ 596,586	\$ 28,272	4.97%
40120 Temporary Wages	13,448	20,785	22,500	22,500	22,500	-	0.00%
40130 Overtime Wages	1,894	5,341	4,955	4,955	62,172	57,217	1154.73%
40210 FICA	46,632	48,974	51,544	51,544	59,980	8,436	16.37%
40221 PERS	183,183	197,866	127,000	127,000	148,577	21,577	16.99%
40321 Health Insurance	153,664	145,307	160,112	160,112	159,456	(656)	-0.41%
40322 Life Insurance	846	903	1,385	1,385	1,476	91	6.57%
40410 Leave	75,007	86,283	74,009	74,009	85,007	10,998	14.86%
40511 Other Benefits	876	5,823	864	864	864	-	0.00%
Total: Personnel	1,006,300	1,046,320	1,010,683	1,010,683	1,136,618	125,935	12.46%
<b>Supplies</b>							
42020 Signage Supplies	25,583	34,418	35,000	35,000	35,000	-	0.00%
42120 Computer Software	-	-	255	255	255	-	0.00%
42210 Operating Supplies	2,054	2,236	3,895	3,895	3,895	-	0.00%
42230 Fuel, Oils and Lubricants	32,894	28,259	33,120	33,120	33,120	-	0.00%
42250 Uniforms	237	334	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	162	792	250	250	800	550	220.00%
42360 Motor Vehicle Repair Supplies	4,557	7,316	9,000	9,000	9,000	-	0.00%
42410 Small Tools & Equipment	753	642	600	600	600	-	0.00%
Total: Supplies	66,240	73,997	82,370	82,370	82,920	550	0.67%
<b>Services</b>							
43011 Contractual Services	27,099	65,611	73,484	73,484	73,484	-	0.00%
43110 Communications	10,214	11,045	14,400	14,400	14,400	-	0.00%
43140 Postage and Freight	523	436	1,098	1,098	600	(498)	-45.36%
43210 Transportation/Subsistence	7,197	6,419	7,700	7,700	11,577	3,877	50.35%
43260 Training	350	649	1,600	1,600	800	(800)	-50.00%
43310 Advertising	8,583	7,583	12,000	12,000	10,000	(2,000)	-16.67%
43410 Printing	27	34	-	-	-	-	-
43510 Insurance Premium	19,826	15,866	18,697	18,697	24,789	6,092	32.58%
43610 Utilities	3,578	3,591	6,400	6,400	6,400	-	0.00%
43720 Equipment Maintenance	1,933	1,491	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	6,119	8,849	10,000	10,000	10,000	-	0.00%
43780 Buildings/Grounds Maintenance	829	-	2,340	2,340	2,340	-	0.00%
43810 Rents and Operating Leases	-	245	-	-	-	-	-
43812 Equipment Replacement Pymt.	1,148	-	-	-	-	-	-
43920 Dues and Subscriptions	200	65	-	-	250	250	-
43931 Recording Fees	269	111	300	300	300	-	0.00%
43951 Dust Control	615,823	377,807	400,000	400,000	400,000	-	0.00%
43952 Road Maintenance	5,716,777	4,509,851	4,674,574	4,674,574	4,674,574	-	0.00%
Total: Services	6,420,495	5,009,653	5,224,593	5,224,593	5,231,514	6,921	0.13%
<b>Capital Outlay</b>							
48120 Office Equipment	-	-	1,000	1,000	2,525	1,525	152.50%
48310 Vehicles	33,986	(64)	35,000	35,000	36,000	1,000	2.86%
48710 Minor Office Equipment	2,538	4,261	2,000	2,000	2,600	600	30.00%
48720 Minor Office Furniture	1,808	-	750	750	1,000	250	33.33%
48730 Minor Communications Equipment	290	437	550	550	925	375	68.18%
48740 Minor Machines & Equipment	-	1,330	-	-	-	-	-
Total: Capital Outlay	38,622	5,964	39,300	39,300	43,050	3,750	9.54%

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50238 RIAD Match Fund	-	-	-	-	200,000	200,000	-
50434 Road Service Area Capital Projects	-	-	-	-	400,000	400,000	-
Total: Transfers	-	-	-	-	600,000	600,000	0.00%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	(46,989)	(65,795)	(83,515)	(83,515)	(77,200)	6,315	-
Total: Interdepartmental Charges	(46,989)	(65,795)	(83,515)	(83,515)	(77,200)	6,315	-
<b>Department Total</b>	<b>\$ 7,484,668</b>	<b>\$ 6,070,139</b>	<b>\$ 6,273,431</b>	<b>\$ 6,273,431</b>	<b>\$ 7,016,902</b>	<b>\$ 743,471</b>	<b>11.85%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Roads Director, 1 Lead Road Inspector, 3 Road Inspectors, 1 Engineer/Assistant Administrator (60% charged to projects), 1 Administrative Assistant/Contract Coordinator, and 1 Secretary.

**40120 Temporary Wages.** Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road traffic counts, brushing, and review complaints.

**40130 Overtime Wages.** Increase in Overtime is due to change in admin leave policy.

**42020 Signage Supplies.** Signs purchased for street re-naming project and to replace damaged or vandalized signs.

**43011 Contractual Services.** Abandoned vehicle removal from Borough right-of-ways (\$3,000), survey, steam thaw, street sweep, striping and culvert clearing (\$50,000), asphalt repairs (\$17,000), janitorial services (\$3,484).

**43210 Transportation/Subsistence.** Travel for Road Service Area Board Members to board meetings, travel to Homer and Seward for road inspections and DOT training for road inspectors.

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

**43952 Road Maintenance.** Provide general maintenance as well as brushing and ditching.

**48710 Minor Office Equipment.** Replace one computer.

**48720 Minor Office Furniture.** Replace one office chairs.

**48310 Vehicles.** Replace 2008 truck.

**50434 Transfer to Capital Projects Fund.** With advent of grant and bond funds providing funding for capital improvement projects, funding is being redirected toward road maintenance for the next 2-3 years.

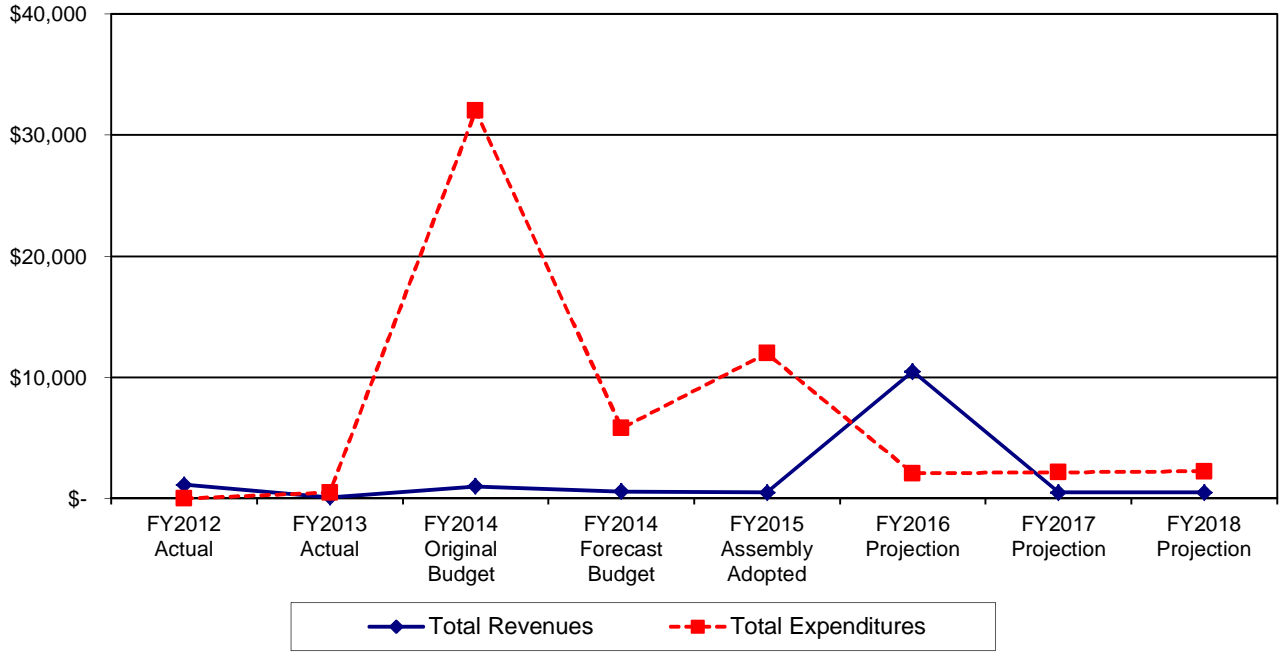
**For capital projects information on this department - See the Capital Projects Section - Pages 322, 325, 337 & 362.**



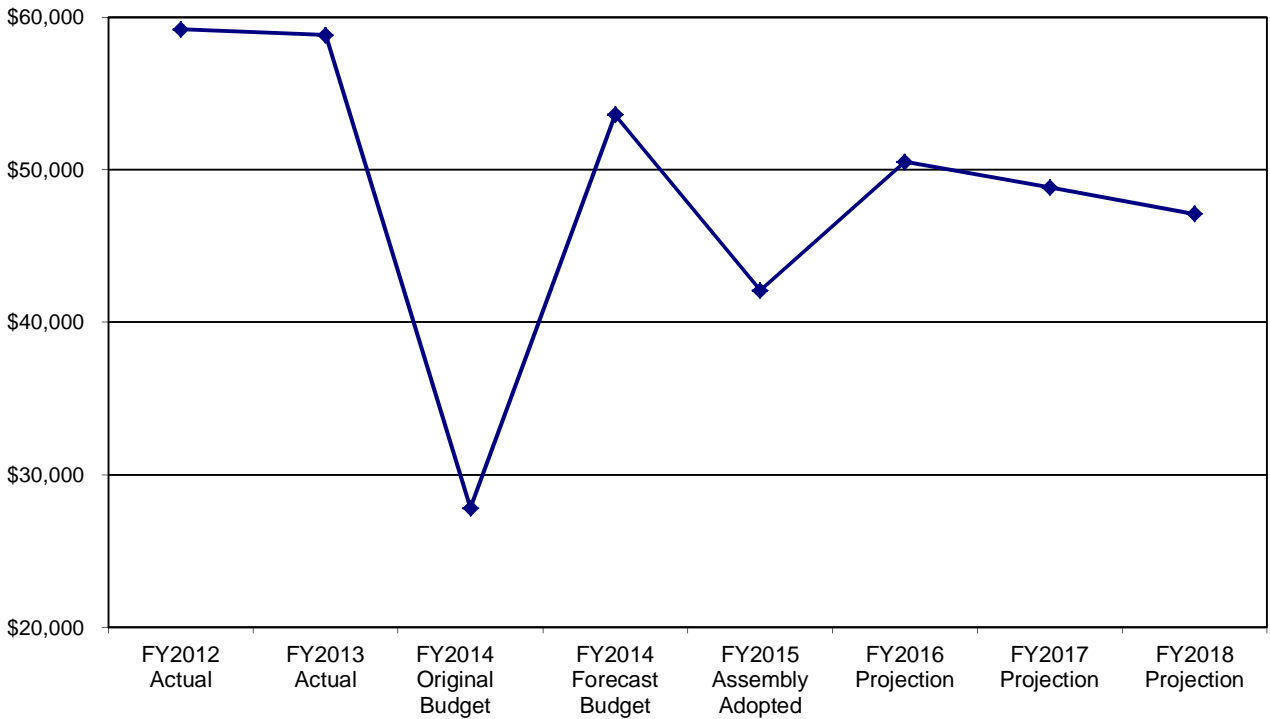
**Fund: 237 Engineer's Estimate Fund**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
Interest Earnings	\$ 1,142	\$ 123	\$ 1,000	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	1,142	123	1,000	600	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	-	10,000	-	-
Total Operating Transfer	-	-	-	-	-	10,000	-	-
Total Revenues and Operating Transfers	1,142	123	1,000	600	500	10,500	500	500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,080	2,163	2,250
Services	-	508	30,000	3,828	10,000	-	-	-
Total Expenditures	-	508	32,000	5,828	12,000	2,080	2,163	2,250
Net Results From Operations	1,142	(385)	(31,000)	(5,228)	(11,500)	8,420	(1,663)	(1,750)
Change in Fund Balance	1,142	(385)	(31,000)	(5,228)	(11,500)	8,420	(1,663)	(1,750)
Beginning Fund Balance	58,055	59,197	58,812	58,812	53,584	42,084	50,504	48,841
Ending Fund Balance	\$ 59,197	\$ 58,812	\$ 27,812	\$ 53,584	\$ 42,084	\$ 50,504	\$ 48,841	\$ 47,091

**Engineer's Estimate Fund  
Revenues and Expenditures**



**Engineer's Estimate Fund  
Unreserved Fund Balance**



**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ -	\$ -	\$ 1,320	\$ 1,320	\$ 1,320	\$ -	0.00%
40210 FICA	-	-	80	80	80	-	0.00%
40221 PERS	-	-	300	300	300	-	0.00%
40321 Health Insurance	-	-	298	298	298	-	0.00%
40322 Life Insurance	-	-	2	2	2	-	0.00%
	-	-	2,000	2,000	2,000	-	0.00%
<b>Services</b>							
43011 Contractual Services	-	508	30,000	3,828	10,000	(20,000)	-66.67%
Total: Services	-	508	30,000	3,828	10,000	(20,000)	-66.67%
<b>Department Total</b>	<b>\$ -</b>	<b>\$ 508</b>	<b>\$ 32,000</b>	<b>\$ 5,828</b>	<b>\$ 12,000</b>	<b>\$ (20,000)</b>	<b>-62.50%</b>

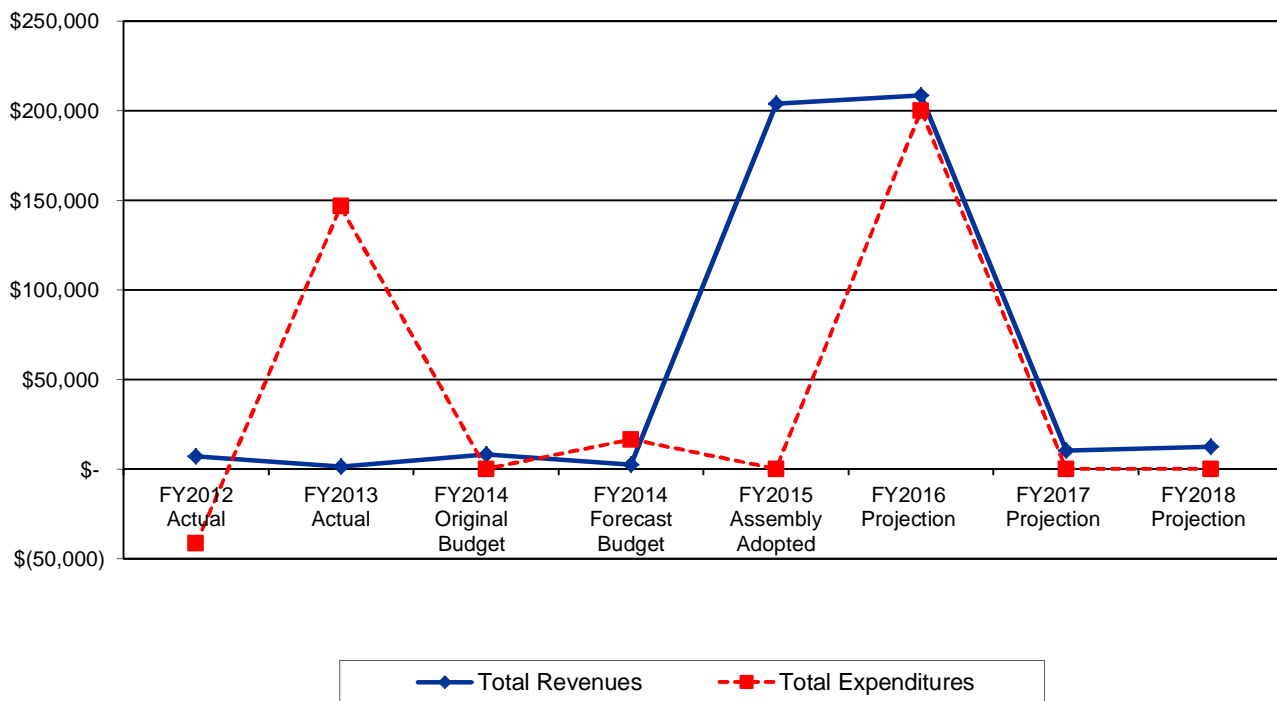
**Line-Item Explanations**

**43011 Contractual Services.** Contingency funding for projects that require preliminary cost estimates.

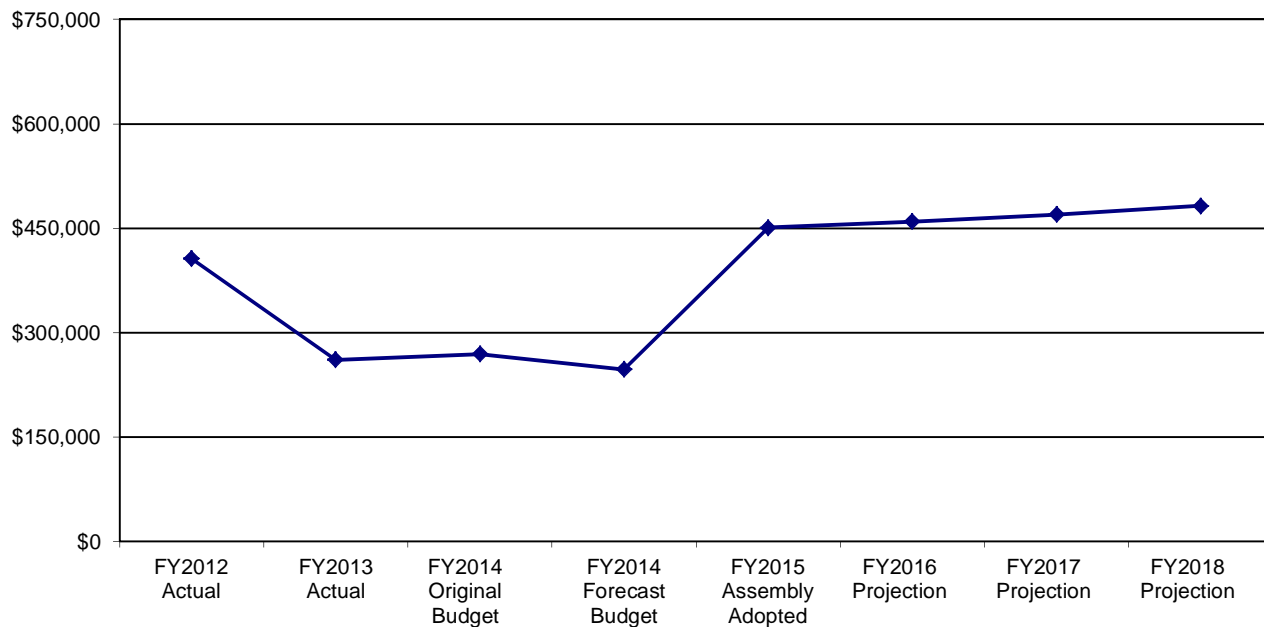
**Fund: 238 RIAD Match Fund - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
Interest Earnings	\$ 7,197	\$ 1,320	\$ 8,000	\$ 2,500	\$ 3,709	\$ 8,456	\$ 10,337	\$ 12,331
Total Revenues	7,197	1,320	8,000	2,500	3,709	8,456	10,337	12,331
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	200,000	200,000	-	-
Total Operating Transfer	-	-	-	-	200,000	200,000	-	-
Total Revenues and Operating Transfers	7,197	1,320	8,000	2,500	203,709	208,456	10,337	12,331
Expenditures:								
Services	(41,618)	146,535	-	16,347	-	200,000	-	-
Total Expenditures	(41,618)	146,535	-	16,347	-	200,000	-	-
Total Expenditures and Operating Transfers	(41,618)	146,535	-	16,347	-	200,000	-	-
Net Results From Operations	48,815	(145,215)	8,000	(13,847)	203,709	8,456	10,337	12,331
Change in Fund Balance	48,815	(145,215)	8,000	(13,847)	203,709	8,456	10,337	12,331
Beginning Fund Balance	357,498	406,313	261,098	261,098	247,251	450,960	459,416	469,753
Ending Fund Balance	\$ 406,313	\$ 261,098	\$ 269,098	\$ 247,251	\$ 450,960	\$ 459,416	\$ 469,753	\$ 482,084

### RIAD Match Fund Revenues and Expenditures



### RIAD Match Fund Unreserved Fund Balance



**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Services</b>						
43011 Contractual Services	\$ (41,618)	\$ 146,535	\$ -	\$ 16,347	\$ -	-
Total: Services	(41,618)	146,535	-	16,347	-	-
<b>Department Total</b>	<b>\$ (41,618)</b>	<b>\$ 146,535</b>	<b>\$ -</b>	<b>\$ 16,347</b>	<b>\$ -</b>	<b>-</b>

**Line-Item Explanations**

**43011 Contractual Services.** Funding for Voznesenka Loop RIAD is expected in FY2015, which will be done through a supplemental appropriation at the time the project is approved.

# Kenai Peninsula Borough

## Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

### School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY15 budget year is \$44,000,000.

Operational funding for the school district is appropriated as follows: \$34,330,654 for local effort and in-kind of \$9,669,346 consisting of \$7,550,268 for maintenance, \$85,600 for utilities, \$1,860,222 for property, liability insurance and worker's compensation, \$60,400 for audit cost, and \$112,856 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough's General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough's 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$4,155,361 for school related debt of which \$2,901,754 is expected to be reimbursed from the State of Alaska, and \$1,250,000 for school district capital projects. Total funding provided for school purposes is \$49,405,361; net of State reimbursement, the amount is \$46,503,607. Total funding for schools represent approximately **66.0%** of the Borough's budget; sales tax revenues provide approximately **61.9%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

### Key Measures

	FY11 <u>Actual</u>	FY12 <u>Actual</u>	FY13 <u>Actual</u>	FY14 <u>Estimated</u>	FY15 <u>Projected</u>
# of students	9,148	9,083	8,892	8,760	8,773
Operational Funding					
Funding from sales tax	\$27,798,976	\$28,385,150	\$29,664,629	\$30,257,922	\$30,560,501
Funding from property tax	\$14,789,159	\$14,865,985	\$13,335,371	\$13,242,078	\$13,439,499
Total funding	\$42,588,135	\$43,251,135	\$43,000,000	\$43,500,000	\$44,000,000
Mill rate equivalent in funding	6.67	6.52	6.40	6.26	6.35
Borough funding per student	\$4,655	\$4,761	\$4,836	\$4,965	\$5,015
Non Operational Funding:					
School capital projects	\$1,250,000	\$ 950,000	\$ 1,050,000	\$ 2,025,000	\$ 1,250,000
School Debt Service (net)	\$ 678,642	\$ 702,780	\$ 768,374	750,915	\$ 1,253,607
Total Funding	\$44,516,777	\$44,903,915	\$44,813,374	\$46,275,915	\$46,503,607
Total mill rate equivalent in funding (net)	6.96	6.77	6.67	6.66	6.71
Equivalent mill rate, net of sales tax	2.62	2.49	2.26	2.30	2.30

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.

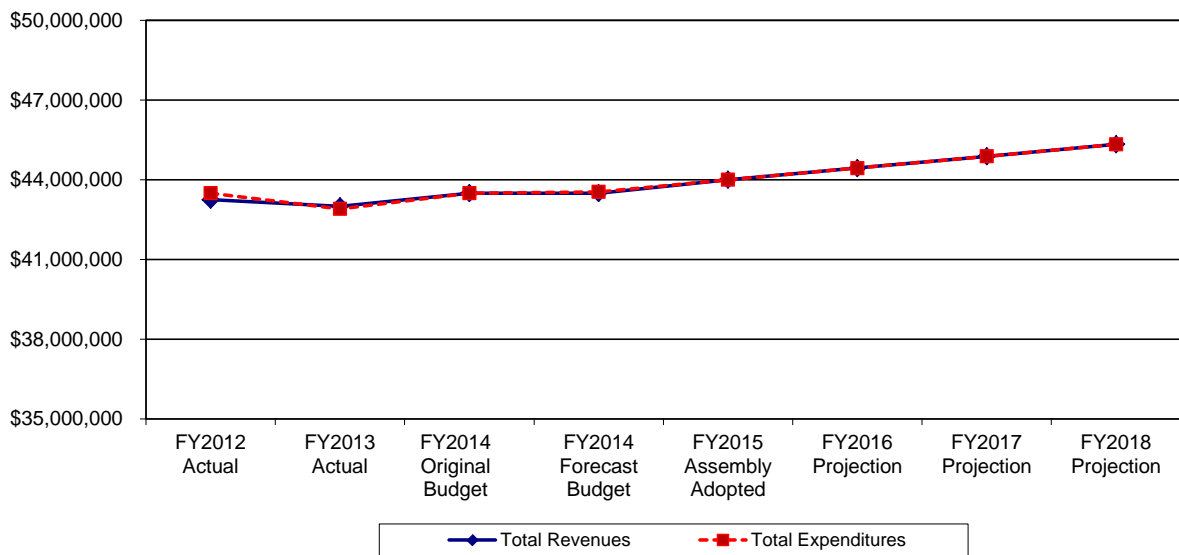
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**Fund: 241 School Fund - Budget Projection**

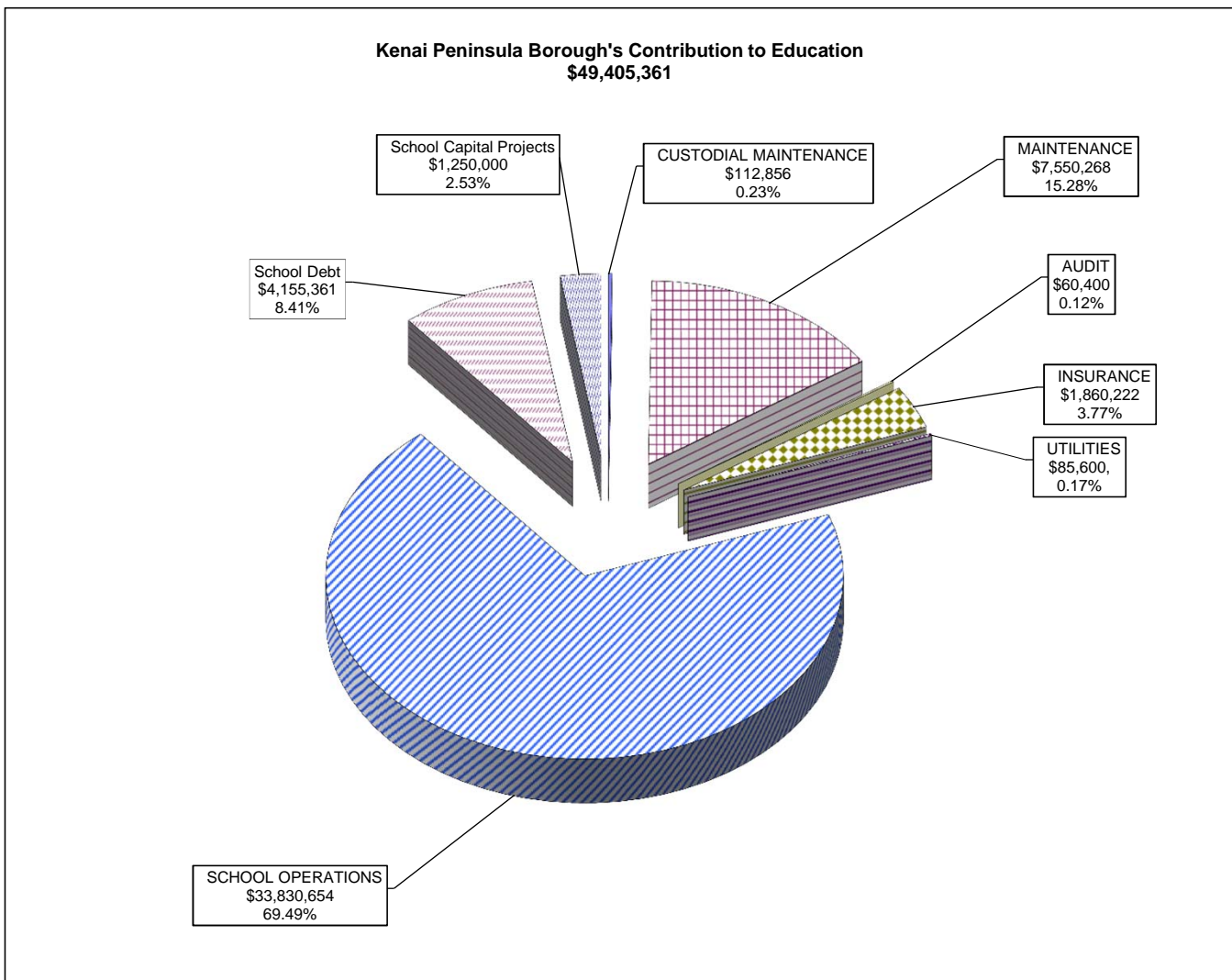
<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
<b>Revenues:</b>								
State Revenue	\$ 333,193	\$ 409,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	333,193	409,945	-	-	-	-	-	-
<b>Other Financing Sources:</b>								
Transfers From Other Funds	43,251,135	43,000,000	43,500,000	43,500,000	44,000,000	44,440,000	44,884,400	45,333,244
Total Operating Transfers	43,251,135	43,000,000	43,500,000	43,500,000	44,000,000	44,440,000	44,884,400	45,333,244
<b>Total Revenues and Other Financing Sources</b>	<b>43,584,328</b>	<b>43,409,945</b>	<b>43,500,000</b>	<b>43,500,000</b>	<b>44,000,000</b>	<b>44,440,000</b>	<b>44,884,400</b>	<b>45,333,244</b>
<b>Expenditures:</b>								
Custodial Maintenance	120,501	119,318	102,788	102,788	112,856	115,677	115,677	115,677
Maintenance	7,001,849	6,980,541	7,315,196	7,317,924	7,550,268	7,701,273	7,701,273	7,701,273
<b>Non-Departmental:</b>								
Audit	55,884	48,560	58,250	103,264	60,400	66,440	66,440	66,440
Insurance Premium	2,567,925	1,884,254	1,770,892	1,770,892	1,860,222	1,897,426	1,897,426	1,897,426
Utilities	79,771	68,739	82,768	82,768	85,600	87,312	87,312	87,312
School Operations	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	34,571,872	35,016,272	35,465,116
Total Expenditures	43,492,812	42,907,998	43,500,000	43,547,742	44,000,000	44,440,000	44,884,400	45,333,244
<b>Total Expenditures and Operating Transfers</b>	<b>43,492,812</b>	<b>42,907,998</b>	<b>43,500,000</b>	<b>43,547,742</b>	<b>44,000,000</b>	<b>44,440,000</b>	<b>44,884,400</b>	<b>45,333,244</b>
Change in Fund Balance	91,516	501,947	-	(47,742)	-	-	-	-
Beginning Fund Balance	892,468	983,984	1,485,931	1,485,931	1,438,189	1,438,189	1,438,189	1,438,189
Ending Fund Balance	983,984	1,485,931	1,485,931	1,438,189	1,438,189	1,438,189	1,438,189	1,438,189
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	523,093	1,025,040	1,199,423	977,298	977,298	977,298	977,298	977,298
<b>Total Fund Balance</b>	<b>\$ 983,984</b>	<b>\$ 1,485,931</b>	<b>\$ 1,660,314</b>	<b>\$ 1,438,189</b>	<b>\$ 1,438,189</b>	<b>\$ 1,438,189</b>	<b>\$ 1,438,189</b>	<b>\$ 1,438,189</b>

**School Fund  
Revenues and Expenditures**



### Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2012 Actual		FY2013 Actual		FY2014 Budget		FY2015 Proposed Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
<b>Local Effort to School District</b>								
Custodial Maintenance	\$ 120,501	0.02	\$ 119,318	0.02	\$ 102,788	0.01	\$ 112,856	0.02
Maintenance	7,001,849	1.04	6,980,541	1.04	7,315,196	1.05	7,550,268	1.09
Audit	55,884	0.01	48,560	0.01	58,250	0.01	60,400	0.01
Insurance	2,567,925	0.38	1,884,254	0.28	1,770,892	0.26	1,860,222	0.27
Utilities	79,771	0.01	68,739	0.01	82,768	0.01	85,600	0.01
School Operations	33,666,882	5.01	33,806,586	5.03	34,170,106	4.92	34,330,654	4.95
<b>Total Local Effort to School District</b>	<b>43,492,812</b>	<b>6.48</b>	<b>42,907,998</b>	<b>6.39</b>	<b>43,500,000</b>	<b>6.27</b>	<b>44,000,000</b>	<b>6.35</b>
<b>Other Educational Funding</b>								
School Debt	2,342,600	0.35	2,561,246	0.38	2,515,623	0.36	4,155,361	0.60
School Revenue Capital Projects	950,000	0.14	1,050,000	0.16	1,675,000	0.24	1,250,000	0.18
<b>Total Other Educational Funding</b>	<b>3,292,600</b>	<b>0.49</b>	<b>3,611,246</b>	<b>0.54</b>	<b>4,190,623</b>	<b>0.60</b>	<b>5,405,361</b>	<b>0.78</b>
<b>Total Education from Borough</b>	<b>\$ 46,785,412</b>	<b>6.97</b>	<b>\$ 46,519,244</b>	<b>6.93</b>	<b>\$ 47,690,623</b>	<b>6.87</b>	<b>\$ 49,405,361</b>	<b>7.13</b>



<b>Fund:</b> 241	<b>Department Function</b>
<b>Dept:</b> 11235	<b>Maintenance – Custodial Maintenance</b>

**Mission**

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

**Program Description**

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

**Major Long Term Issues and Concerns:**

Coordination of activities with the Maintenance and Capital Projects departments, as well as the School District, to provide an overall facilities management approach.

**FY2014 Accomplishments**

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

**FY2015 New Initiatives:**

Review of external contracts for custodial services; moving Poppy Lane/River Center custodial contract to Maintenance to ensure close direct management.

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

**Performance Measures**

**Priority/Goal:** Custodial Maintenance

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

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

**Measures:**

Percentage of Timely Response	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Custodial	n/a	n/a	99%	99%

Percentages gauged by number of complaints received by Human Resources. Complaints this year related to odors from running vehicles in the parking lot near to open windows (borough building) in the summer. Addressed as needed.

	FY12	FY13	FY14	FY15 Projected
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**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 51,952	\$ 49,162	\$ 48,731	\$ 48,731	\$ 55,271	\$ 6,540	13.42%
40120 Temporary Wages	6,210	8,298	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	555	932	1,014	1,014	1,119	105	10.36%
40210 FICA	5,087	5,383	4,540	4,540	5,156	616	13.57%
40221 PERS	20,894	21,107	11,373	11,373	12,895	1,522	13.38%
40321 Health Insurance	25,742	20,171	25,017	25,017	24,915	(102)	-0.41%
40322 Life Insurance	91	84	128	128	145	17	13.28%
40410 Leave	8,320	9,016	4,956	4,956	6,082	1,126	22.72%
40511 Other Benefits	216	186	216	216	216	-	0.00%
Total: Personnel	119,067	114,339	98,675	98,675	108,499	9,824	9.96%
<b>Supplies</b>							
42210 Operating Supplies	35	454	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	439	55	100	100	100	-	0.00%
42250 Uniforms	-	-	-	-	244	244	-
42410 Small Tools	-	16	1,350	1,350	1,350	-	0.00%
Total: Supplies	474	525	1,950	1,950	2,194	244	12.51%
<b>Services</b>							
43011 Contractual Services	920	2,134	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	40	58	150	150	150	-	0.00%
43610 Public Utilities	-	2,237	813	813	813	-	0.00%
43720 Equipment Maintenance	-	25	200	200	200	-	0.00%
Total: Services	960	4,454	2,163	2,163	2,163	-	0.00%
<b>Department Total</b>	<b>\$ 120,501</b>	<b>\$ 119,318</b>	<b>\$ 102,788</b>	<b>\$ 102,788</b>	<b>\$ 112,856</b>	<b>\$ 10,068</b>	<b>9.79%</b>

**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, Human Resources, Risk Management, and Records.

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

**42410 Small Tools.** Replacement of shampooer due to on-going maintenance problems.

**Fund: 241**  
**Dept: 41010**

**Department Function**  
**Facilities Maintenance**

**Mission**

Our mission is to maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for the employees, students, and parents in a cost effective and efficient manner.

**Program Description**

The Kenai Peninsula Borough Maintenance Department is responsible for the repair and maintenance of the Kenai Peninsula Borough school facilities and Borough buildings.

**Major Long Term Issues and Concerns:**

There exists an increasing demand on the Borough and the Maintenance Department to protect the integrity of our aging facilities. The value of the department is evidenced by the reality, that 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 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 systems and equipment. We are not at a breaking point, but need to develop a path forward to deal with the impending trouble that will accompany inaction.

**FY2014 Accomplishments**

Conversion of Homer High School boilers to natural gas, which will result in substantial operational savings to the District. Completed the installation and roll out of video surveillance systems in all School District, and select Borough facilities. Complete replacement of the dust collection system at Kenai Central Vocational wood shop. Rebuild of the entire Kenai Middle front courtyard. Entry door replacements at Kenai Middle and Kaleidoscope Schools. Water conserving bathroom fixture replacements in Sterling, Tustumena and Nikiski Middle/High (saves on treated water). Replacement of the fire monitoring systems at Seward High and Sterling Elementary Schools. Replacement of Generators and switch gear at Kenai Central, and Homer Middle Schools. Replacement of the combustion burner on boiler 1 at Seward High School. Structural repairs of the roof beams at Soldotna High School. Upgrade to the Seward High School parking lot lighting.

**FY2015 New Initiatives:**

- Participate in a variety of projects surrounding the consolidation of the Soldotna area secondary facilities.
- Replacement of the fire monitoring system at Homer High School.
- PE locker replacements at Soldotna High and Soldotna Middle Schools.
- Kenai Middle School home economics kitchen renovation.
- Homer High and Tustumena School generator system replacements.
- Improve the preventative maintenance programs.

**Performance Measures**

**Priority/Goal:** Maintain Borough Schools and administrative facilities to a level that provides for a safe and secure environment.

**Goal:** Increase efforts to perform our duties in the most effective and efficient manner as possible.

- Objective:**
1. Monitor our programs to ensure efficiency through projects and upgrades.
  2. Use our work order program and technology to enable us to perform to a high level.
  3. Providing training to keep abreast of current codes and maintenance trends.
  4. Provide the best safety program to maintenance personnel.

**Measures:**

Work Order Requests	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Borough-wide	11,179	11,197	11,200	11,200

Staffing History	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Maintenance staff	44	45	45	45

**Commentary:**

The Kenai Peninsula Borough Maintenance department has always been considered one of the finest in the state. In order to keep pace with the demands of aging facilities it is important to hire and maintain the best staff possible. To accomplish this we must keep up with the constant changes in technology and regulations. The challenge of providing the level of maintenance and services the citizens of the borough have come accustomed to can be challenging in an ever increasingly competitive environment where budget constraints can seem at times insurmountable. The work load in that time frame has increased and it is a compliment to the men and women who work in this department that we continue to give the borough and the district a good product.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241  
Department 41010 - School Fund Maintenance Department**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,389,493	\$ 2,463,391	\$ 2,933,768	\$ 2,713,768	\$ 3,086,181	\$ 152,413	5.20%
40120 Temporary Wages	358,324	431,859	400,000	400,000	400,000	-	0.00%
40130 Overtime Wages	24,491	21,960	53,128	53,128	56,570	3,442	6.48%
40210 FICA	243,992	254,422	278,370	278,370	293,164	14,794	5.31%
40221 PERS	932,700	1,008,087	680,239	680,239	715,719	35,480	5.22%
40321 Health Insurance	847,874	821,215	900,630	900,630	877,008	(23,622)	-2.62%
40322 Life Insurance	4,272	4,520	7,373	7,373	7,732	359	4.87%
40410 Leave	452,815	415,227	378,859	378,859	402,595	23,736	6.27%
40511 Other Benefits	25,412	26,057	35,905	35,905	35,905	-	0.00%
Total: Personnel	5,279,373	5,446,738	5,668,272	5,448,272	5,874,874	206,602	3.64%
<b>Supplies</b>							
42120 Computer Software	242	929	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	40,290	40,022	53,500	53,500	53,500	-	0.00%
42230 Fuel, Oils and Lubricants	129,223	129,668	150,000	185,000	150,000	-	0.00%
42250 Uniforms	18,014	20,364	18,000	23,000	15,000	(3,000)	-16.67%
42263 Training Supplies	-	-	-	379	500	500	-
42310 Repair/Maintenance Supplies	530,648	556,760	635,000	636,742	635,000	-	0.00%
42360 Motor Vehicle Supplies	35,772	26,872	45,000	55,000	45,000	-	0.00%
42410 Small Tools	16,061	19,011	20,000	38,800	20,000	-	0.00%
Total: Supplies	770,250	793,626	924,500	995,421	922,000	(2,500)	-0.27%
<b>Services</b>							
43011 Contractual Services	54,404	41,478	55,000	42,785	55,000	-	0.00%
43014 Physical Examinations	1,263	7,274	1,500	6,500	4,500	3,000	200.00%
43015 Water/Air Sample Test	13,684	17,178	15,250	17,250	15,250	-	0.00%
43019 Software Licensing	13,489	13,651	31,740	29,240	15,000	(16,740)	-52.74%
43050 Solid Waste Fees	444	1,464	750	750	750	-	0.00%
43110 Communications	29,746	30,484	27,000	27,000	29,000	2,000	7.41%
43140 Postage and Freight	12,492	15,217	12,050	19,550	15,000	2,950	24.48%
43210 Transportation/Subsistence	114,625	123,768	128,000	128,522	128,000	-	0.00%
43260 Training	6,606	7,998	12,000	12,000	9,000	(3,000)	-25.00%
43310 Advertising	1,300	1,920	1,000	1,000	2,000	1,000	100.00%
43410 Printing	181	788	600	600	600	-	0.00%
43610 Utilities	103,222	100,419	109,000	109,000	114,000	5,000	4.59%
43720 Equipment Maintenance	5,354	5,587	10,500	10,500	6,000	(4,500)	-42.86%
43750 Vehicle Maintenance	2,052	602	5,000	5,000	2,000	(3,000)	-60.00%
43764 Snow Removal	605,532	481,322	350,000	450,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	159,220	155,822	132,000	169,000	160,000	28,000	21.21%
43810 Rents & Operating Leases	10,352	13,392	10,000	17,500	13,000	3,000	30.00%
43812 Equipment Replacement Pymt.	180,519	204,618	178,292	178,292	193,569	15,277	8.57%
43920 Dues and Subscriptions	2,580	3,534	5,000	5,000	5,000	-	0.00%
Total: Services	1,317,065	1,226,516	1,084,682	1,229,489	1,117,669	32,987	3.04%

**Fund 241**  
**Department 41010 - School Fund Maintenance Department - Continued**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Capital Outlay</b>							
48120 Office Equipment	-	-	-	-	2,525	2,525	-
48311 Machinery & Equipment	12,970	17,298	24,000	23,734	5,000	(19,000)	-79.17%
48710 Minor Office Equipment	-	2,722	2,700	4,828	2,700	-	0.00%
48720 Minor Office Furniture	-	437	-	-	-	-	-
48730 Minor Communication Equipment	320	245	500	500	500	-	0.00%
48740 Minor Machines & Equipment	12,516	5,048	-	5,138	-	-	-
49433 Plan Reviews/Permit Fees	150	47	-	-	-	-	-
Total: Capital Outlay	25,956	25,797	27,200	34,200	10,725	(16,475)	-60.57%
<b>Interdepartmental Charges</b>							
60001 Charges (To) From Purchasing	210,224	246,900	235,542	235,542	250,000	14,458	6.14%
60002 Charges (To) From Other Depts.	(230,034)	(213,487)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(370,985)	(545,549)	(400,000)	(400,000)	(400,000)	-	-
Total: Interdepartmental Charges	(390,795)	(512,136)	(389,458)	(389,458)	(375,000)	14,458	-
<b>Department Total</b>	<b>\$ 7,001,849</b>	<b>\$ 6,980,541</b>	<b>\$ 7,315,196</b>	<b>\$ 7,317,924</b>	<b>\$ 7,550,268</b>	<b>\$ 235,072</b>	<b>3.21%</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Director of Maintenance, 2 Maintenance Foremen, 1 Project Manager, 1 Lead Electrician, 5 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 1 Lead Energy Systems Mechanic, 3 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/ Plumber (Homer) 1 Plumber, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 1 GM Electrical/Electronics Helper, 1 Safety/Asbestos Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

**40120 Temporary Wages.** To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

**42310 Repair/Maintenance Supplies.** Supplies necessary for maintenance of school facilities.

**43014 Physical Examinations.** Increased due to DOT drug/alcohol requirements for CDL holders.

**43019 Software Licensing.** Costs to support licensing agreements. Items include vehicle diagnostics, work order software and building control systems software. Decreased due to the large version upgrade completion of the Siemens DDC system.

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

**43812 Equipment Replacement Payments.** Payment to the Equipment Replacement Fund for the vehicles and equipment purchased.

**48120 Office Equipment.** Shared multi department cost for the upgrade of the Poppy Lane server.

**48311 Machinery and Equipment.** Sander \$5,000.

**60000 Charges (To) From Other Depts.** Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 47 for summary of interdepartmental charges.

**For capital projects information on this department - See the Capital Project section - Pages 322, 326-324, 328, & 340-351.**

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43012 Audit Services	\$ 55,884	\$ 48,560	\$ 58,250	\$ 103,264	\$ 60,400	\$ 2,150	3.69%
43510 Insurance Premium	2,567,925	1,884,254	1,770,892	1,770,892	1,860,222	89,330	5.04%
43610 Utilities	79,771	68,739	82,768	82,768	85,600	2,832	3.42%
Total: Services	2,703,580	2,001,553	1,911,910	1,956,924	2,006,222	94,312	4.93%
<b>Transfers</b>							
50241 School District Operations	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	160,548	0.47%
Total: Transfers	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	160,548	0.47%
<b>Department Total</b>	<b>\$ 36,370,462</b>	<b>\$ 35,808,139</b>	<b>\$ 36,082,016</b>	<b>\$ 36,127,030</b>	<b>\$ 36,336,876</b>	<b>\$ 254,860</b>	<b>0.71%</b>

**Line-Item Explanations**

**43012 Audit Services.** School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units.

**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**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,441,445	\$ 2,512,553	\$ 2,982,499	\$ 2,762,499	\$ 3,141,452	\$ 158,953	5.33%
40120 Temporary Wages	364,534	440,157	402,700	402,700	402,700	-	0.00%
40130 Overtime Wages	25,046	22,892	54,142	54,142	57,689	3,547	6.55%
40210 FICA	249,079	259,805	282,910	282,910	298,320	15,410	5.45%
40221 PERS	953,594	1,029,194	691,612	691,612	728,614	37,002	5.35%
40321 Health Insurance	873,616	841,386	925,647	925,647	901,923	(23,724)	-2.56%
40322 Life Insurance	4,363	4,604	7,501	7,501	7,877	376	5.01%
40410 Leave	461,135	424,243	383,815	383,815	408,677	24,862	6.48%
40511 Other Benefits	25,628	26,243	36,121	36,121	36,121	-	0.00%
Total: Personnel	5,398,440	5,561,077	5,766,947	5,546,947	5,983,373	216,426	3.75%
<b>Supplies</b>							
42120 Computer Software	242	929	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	40,325	40,476	54,000	54,000	54,000	-	0.00%
42230 Fuel, Oils and Lubricants	129,223	129,668	150,000	185,000	150,000	-	0.00%
42250 Uniforms	18,014	20,364	18,000	23,000	15,244	(2,756)	-15.31%
42263 Training Supplies	-	-	-	379	500	500	-
42310 Repair/Maint Supplies	531,087	556,815	635,100	636,842	635,100	-	0.00%
42360 Motor Vehicle Supplies	35,772	26,872	45,000	55,000	45,000	-	0.00%
42410 Small Tools and Minor	16,061	19,027	21,350	40,150	21,350	-	0.00%
Total: Supplies	770,724	794,151	926,450	997,371	924,194	(2,256)	-0.24%
<b>Services</b>							
43011 Contractual Services	55,324	43,612	56,000	43,785	56,000	-	0.00%
43012 Audit Services	55,884	48,560	58,250	103,264	60,400	2,150	3.69%
43014 Physical Examinations	1,263	7,274	1,500	6,500	4,500	3,000	200.00%
43015 Water/Air Sample Test	13,684	17,178	15,250	17,250	15,250	-	0.00%
43019 Software Licensing	13,489	13,651	31,740	29,240	15,000	(16,740)	-52.74%
43050 Solid Waste Fees	444	1,464	750	750	750	-	0.00%
43110 Communications	29,746	30,484	27,000	27,000	29,000	2,000	7.41%
43140 Postage and Freight	12,492	15,217	12,050	19,550	15,000	2,950	24.48%
43210 Transportation/Subsistence	114,665	123,826	128,150	128,672	128,150	-	0.00%
43260 Training	6,606	7,998	12,000	12,000	9,000	(3,000)	-25.00%
43310 Advertising	1,300	1,920	1,000	1,000	2,000	1,000	100.00%
43410 Printing	181	788	600	600	600	-	0.00%
43510 Insurance Premium	2,567,925	1,884,254	1,770,892	1,770,892	1,860,222	89,330	5.04%
43610 Utilities	182,993	171,395	192,581	192,581	200,413	7,832	4.07%
43720 Equipment Maintenance	5,354	5,612	10,700	10,700	6,200	(4,500)	-42.06%
43750 Vehicle Maintenance	2,052	602	5,000	5,000	2,000	(3,000)	-60.00%
43764 Snow Removal	605,532	481,322	350,000	450,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	159,220	155,822	132,000	169,000	160,000	28,000	21.21%
43810 Rents	10,352	13,392	10,000	17,500	13,000	3,000	30.00%
43812 Equipment Replacement Pymt.	180,519	204,618	178,292	178,292	193,569	15,277	8.57%
43920 Dues and Subscriptions	2,580	3,534	5,000	5,000	5,000	-	0.00%
Total: Services	4,021,605	3,232,523	2,998,755	3,188,576	3,126,054	127,299	4.25%
<b>Capital Outlay</b>							
48120 Office Equipment	-	-	-	-	2,525	2,525	-
48311 Machinery & Equipment	12,970	17,298	24,000	23,734	5,000	(19,000)	-79.17%
48710 Minor Office Equipment	-	2,722	2,700	4,828	2,700	-	0.00%
48720 Minor Office Furniture	-	437	-	-	-	-	-
48730 Minor Communication Equipment	320	245	500	500	500	-	0.00%
48740 Minor Machines & Equipment	12,516	5,048	-	5,138	-	-	-
49433 Plan Reviews/Permit Fees	150	47	-	-	-	-	-
Total: Capital Outlay	25,956	25,797	27,200	34,200	10,725	(16,475)	-60.57%

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Transfers</b>							
50241 School District Operations	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	160,548	0.47%
Total: Transfers	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	160,548	0.47%
<b>Interdepartmental Charges</b>							
60001 Charges (To) From Purchasing	210,224	246,900	235,542	235,542	250,000	14,458	6.14%
60002 Charges (To) From Other Depts.	(230,034)	(213,487)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(370,985)	(545,549)	(400,000)	(400,000)	(400,000)	-	-
Total: Interdepartmental Charges	(390,795)	(512,136)	(389,458)	(389,458)	(375,000)	14,458	-
<b>Department Total</b>	<b>\$ 43,492,812</b>	<b>\$ 42,907,998</b>	<b>\$ 43,500,000</b>	<b>\$ 43,547,742</b>	<b>\$ 44,000,000</b>	<b>\$ 500,000</b>	<b>1.15%</b>

**Kenai Peninsula Borough  
Budget Detail**

**Fund 241 Total**

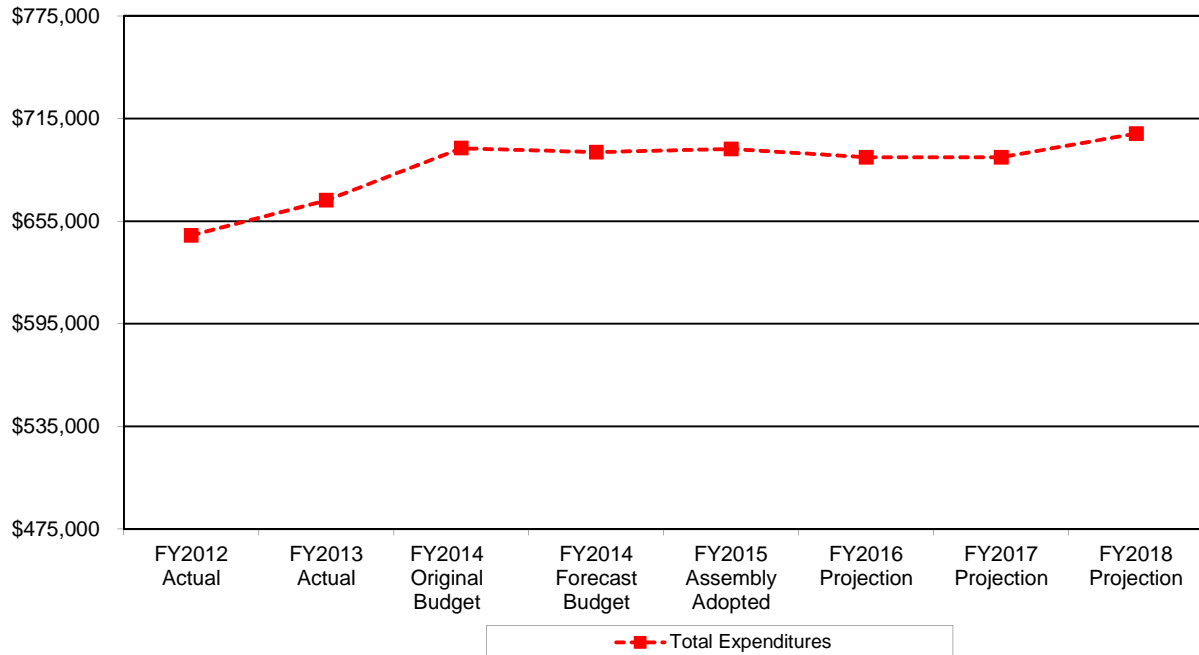
	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
40XXX Total Personnel	\$ 5,398,440	\$ 5,561,077	\$ 5,766,947	\$ 5,546,947	\$ 5,983,373	216,426	3.75%
42XXX Total Supplies	770,724	794,151	926,450	997,371	924,194	(2,256)	-0.24%
43XXX Total Services	4,021,605	3,232,523	2,998,755	3,188,576	3,126,054	127,299	4.25%
48XXX Total Capital Outlay	25,956	25,797	27,200	34,200	10,725	(16,475)	-60.57%
50XXX Total Transfers	33,666,882	33,806,586	34,170,106	34,170,106	34,330,654	160,548	0.47%
6XXXX Total Interdepartmental Charges	(390,795)	(512,136)	(389,458)	(389,458)	(375,000)	14,458	-
<b>Fund Totals</b>	<b>\$ 43,492,812</b>	<b>\$ 42,907,998</b>	<b>\$ 43,500,000</b>	<b>\$ 43,547,742</b>	<b>\$ 44,000,000</b>	<b>\$ 500,000</b>	<b>1.15%</b>

**Fund: 242 Postsecondary Education - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 646,697	\$ 667,189	\$ 697,690	\$ 695,330	\$ 697,159	\$ 692,303	\$ 692,303	\$ 706,133
Total Operating Transfers								
Total Revenues and Other Financing Sources	646,697	667,189	697,690	695,330	697,159	692,303	692,303	706,133
Expenditures:								
Services	646,697	667,189	697,690	695,330	697,159	692,303	692,303	706,133
Total Expenditures	646,697	667,189	697,690	695,330	697,159	692,303	692,303	706,133
Total Expenditures and Operating Transfers	646,697	667,189	697,690	695,330	697,159	692,303	692,303	706,133
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**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %
<b>Services</b>						
43023 Kenai Peninsula College	\$ 646,697	\$ 667,189	\$ 697,690	\$ 695,330	\$ 697,159	\$ (531) -0.08%
Total: Services	646,697	667,189	697,690	695,330	697,159	(531) -0.08%
<b>Department Total</b>	<b>\$ 646,697</b>	<b>\$ 667,189</b>	<b>\$ 697,690</b>	<b>\$ 695,330</b>	<b>\$ 697,159</b>	<b>\$ (531) -0.08%</b>

**Line-Item Explanations**

**43023 Kenai Peninsula College (KPC).** Funding to be used as follows:

**Tuition Waiver.** Funding provides a partial waiver for up to six credits/semester for high school juniors and seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one fulltime year attending college) beginning the fall semester when they become a junior. In Fall 2014, students will pay \$55/credit. The requested Borough funding will cover the remaining \$119/credit. This is an increased cost of \$2/credit to high school seniors due to the UA Board of Regents approved 3.6% tuition rate increase effective FY15. (\$108,790).

**Adult Basic Education/General Education Development.** Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek and other remote communities as needed. (\$122,600)

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$68,300
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$54,300

**Courses at Resurrection Bay Extension Site, Seward.** Funding provides courses in basic general requirements such as English, Psychology, Art, Speech, professional development courses and community interest courses. (\$26,500).

**Career Center, Kenai River Campus.** The Career Center is part of the services KPC provides to students, potential students and other Kenai Peninsula residents. The center provides workshops and individual sessions on career decision making, interest inventories, resume writing, cover letters, application forms and interviewing techniques. Borough funding provides staffing at the Kenai River Campus for 40 hours per week for ten months, an employee to assist, and materials and resources to support these activities (\$100,100).

**Coordinator/Night Staffing, Kenai River Campus.** Of the 200 plus courses offered at the Kenai River Campus each semester about 80 of those are evening classes. There are limited services provided for these students and no direct oversight of the evening program. This funding provides salary, benefits, and support for a 28 hr/week position.  
This position:

- Provides general advising information for evening students.
- Coordinates the evening program.
- Provides administrative staffing for evening hours, thereby improving security during the evening.
- Provides staff support for special projects.
- The night coordinator is trained in CPR, First Aid, and operation of the Automatic External Defibrillator machines.

KPC will absorb \$10,000 of this position into its operating budget this year with the goal of assuming full funding of the position by the college in two-three years. (\$10,569).

**Library Support, Kachemak Bay Campus.** Funding provides 57% of the operational costs for a Library Technician to help students make the best use of the limited resource available and to maintain a level of security and accountability for the holdings. Funding also provides additional resources such as reference materials, books and databases. (\$34,600).

**Instructional Support Position-Kachemak Bay Campus.** Funding provides an Instructional Support position for KBC faculty, staff and students occupying Bay View Hall. This position will serve all students taking classes in Bay View Hall, as the advisor to the KBC Student Government Association and as an administrative assistant. (\$43,100).

**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 (\$25,100).

**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 (\$38,500).

Kenai River Campus	\$28,800
Kachemak Bay Campus	\$ 9,700

**Developmental Student Advisor -Kenai River Campus.** (\$83,800)  
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.

**Student Advisor, Kachemak Bay Campus.** This position provides retention and student success activities, academic and financial aid advising and assistance with complying admissions, selecting classes and developmental academic plans. (\$51,500).

**Veterans Coordinator.** This position (30 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 services, such as Financial Aid, Disability Services, Admissions/Registration, and Counseling and Advising. 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. (\$52,000).

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## ***Kenai Peninsula Borough***

### ***General Government Special Revenue Funds***

The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

**Land Trust Fund** – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

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

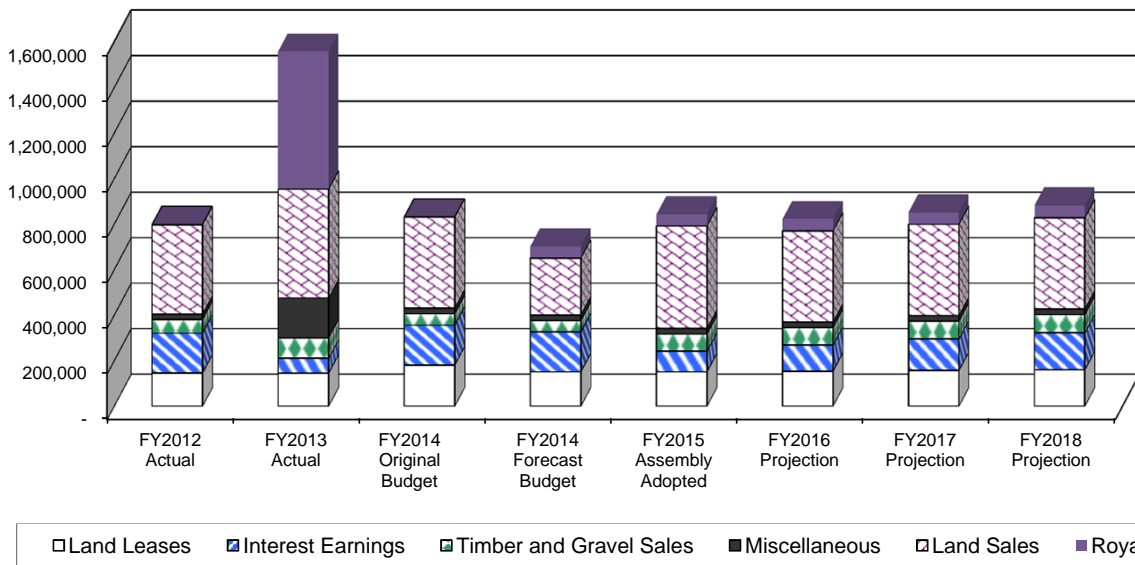
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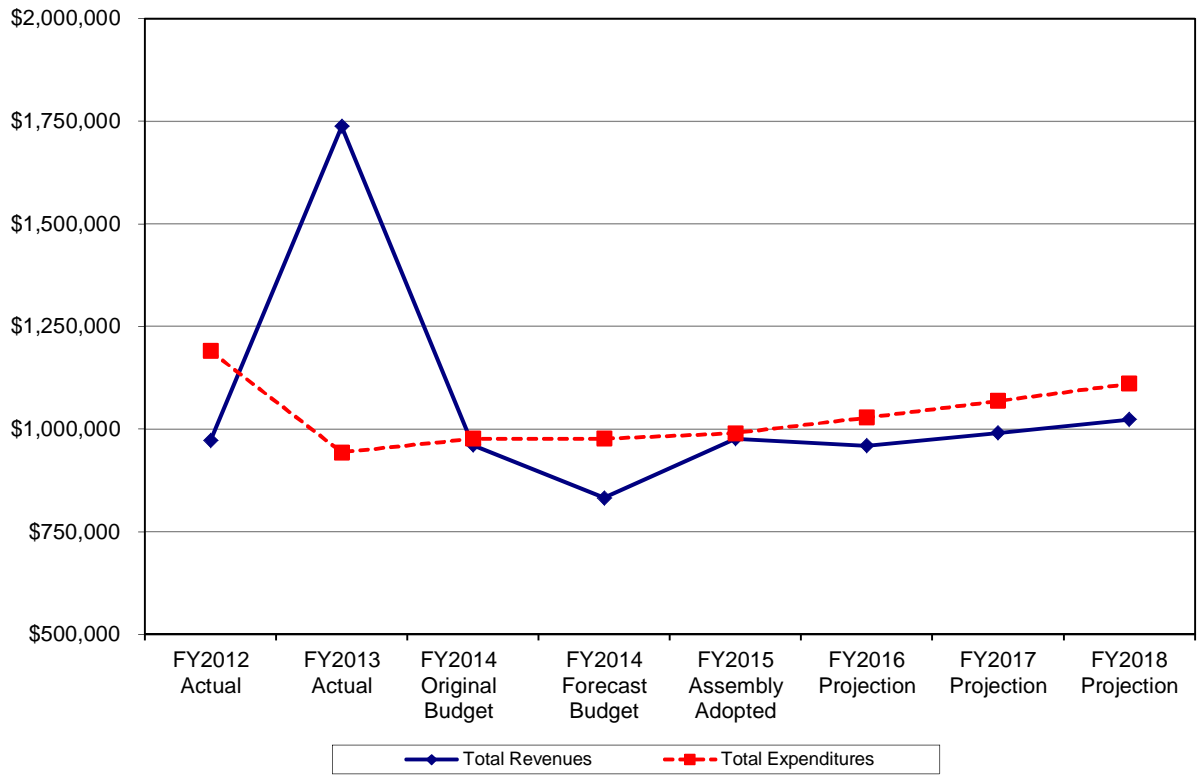
**Fund: 250 Land Trust Fund - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
State Revenue	\$ 33,856	\$ 43,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	392,638	477,831	400,000	250,000	450,000	400,000	400,000	400,000
Land Leases	144,711	144,174	180,000	150,000	150,000	153,000	156,060	159,181
Timber and Gravel Sales	59,566	89,688	50,000	50,000	75,000	76,500	78,030	79,591
Interest Earnings	175,573	65,813	175,000	175,000	90,672	114,958	138,706	162,587
Rent-NPRSA	81,425	96,221	102,705	102,705	105,832	107,949	110,108	112,310
Royalties	-	604,579	-	51,000	51,000	52,020	53,060	54,121
Miscellaneous	24,045	175,165	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total Revenues</b>	<b>911,814</b>	<b>1,696,755</b>	<b>932,705</b>	<b>803,705</b>	<b>947,504</b>	<b>929,427</b>	<b>960,964</b>	<b>992,790</b>
Operating Transfers From:								
General Fund	59,915	40,692	28,642	28,642	29,345	29,638	29,934	30,233
<b>Total Operating Transfers</b>	<b>59,915</b>	<b>40,692</b>	<b>28,642</b>	<b>28,642</b>	<b>29,345</b>	<b>29,638</b>	<b>29,934</b>	<b>30,233</b>
<b>Total Revenues and Other Financing Sources</b>	<b>971,729</b>	<b>1,737,447</b>	<b>961,347</b>	<b>832,347</b>	<b>976,849</b>	<b>959,065</b>	<b>990,898</b>	<b>1,023,023</b>
Expenditures:								
Personnel	531,282	612,966	578,269	578,269	595,527	619,348	644,122	669,887
Supplies	27,760	27,151	21,098	21,098	22,500	22,950	23,409	23,877
Services	624,566	298,616	363,293	363,793	356,944	371,222	386,071	401,514
Capital Outlay	6,741	4,091	14,000	13,500	14,500	14,790	15,086	15,388
<b>Total Expenditures</b>	<b>1,190,349</b>	<b>942,824</b>	<b>976,660</b>	<b>976,660</b>	<b>989,471</b>	<b>1,028,310</b>	<b>1,068,688</b>	<b>1,110,666</b>
<b>Total Expenditures and Operating Transfers</b>	<b>1,190,349</b>	<b>942,824</b>	<b>976,660</b>	<b>976,660</b>	<b>989,471</b>	<b>1,028,310</b>	<b>1,068,688</b>	<b>1,110,666</b>
<b>Net Results From Operations</b>	<b>(218,620)</b>	<b>794,623</b>	<b>(15,313)</b>	<b>(144,313)</b>	<b>(12,622)</b>	<b>(69,245)</b>	<b>(77,790)</b>	<b>(87,643)</b>
Projected Lapse	-	-	29,300	97,666	98,947	102,831	106,869	111,067
<b>Change in Fund Balance</b>	<b>(218,620)</b>	<b>794,623</b>	<b>13,987</b>	<b>(46,647)</b>	<b>86,325</b>	<b>33,586</b>	<b>29,079</b>	<b>23,424</b>
Beginning Fund Balance	5,515,426	5,296,806	6,091,429	6,091,429	6,044,782	6,131,107	6,164,693	6,193,772
<b>Ending Fund Balance</b>	<b>\$ 5,296,806</b>	<b>\$ 6,091,429</b>	<b>\$ 6,105,416</b>	<b>\$ 6,044,782</b>	<b>\$ 6,131,107</b>	<b>\$ 6,164,693</b>	<b>\$ 6,193,772</b>	<b>\$ 6,217,196</b>

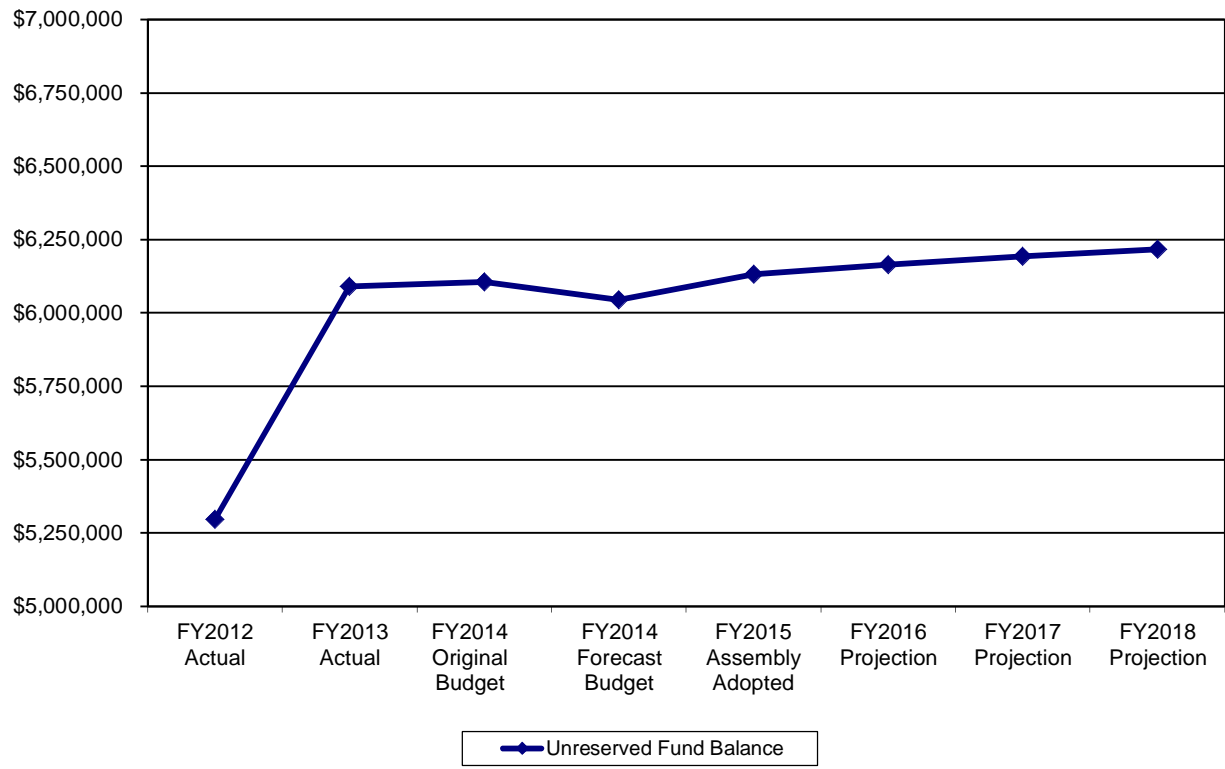
**Land Trust Fund  
Historical and Projected Revenues**



### Land Trust Fund Revenues and Expenditures



### Land Trust Funds Unreserved Fund Balance



<b>Fund:</b> 250	<b>Department Function</b>
<b>Dept:</b> 21210	<b>Land Management Administration</b>

**Mission**

To manage the borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan.

**Program Description**

Administration of programs as provided in KPB 17.10 including land disposals, land use authorizations, easements, permits, gravel sales, forest resource management, land classifications, municipal entitlement process and general management of the borough's land and resource inventory as guided by the KPB Comprehensive Plan.

**Major Long Term Issues and Concerns:**

- Developing strategies for sustainable funding of operations.
- Establish long-term goals and vision.
- Establish Land Trust Fund purpose and intent.
- Develop policies and procedures to guide workflows.
- Establish a facility management framework.
- Protect KPB's interest in the municipal entitlement process.

**FY2014 Accomplishments**

Administration

- Initiated review of KPB Comprehensive Plan goals, objectives and implementation actions related to Borough Land Management.
- Completed process to identify final 27,000 acres of municipal entitlement selections resulting in adoption of Resolution 2013-054 "A Lands of Local Importance Vision"

Operations

- Initiated state adjudication process of municipal entitlement selections according to Res 2013-054
- Recaptured \$47,300 through tax foreclosure sales.
- Completed inspections of 30 leases and 33 active land use permits through a summer intern program.
- Initiated development of hard rock materials to benefit solid waste operations at Rocky Ridge Landfill and demonstrate resource viability.
- Negotiated Cook Inlet Energy pipeline land lease bearing \$5,700/yr (with 3% annual increase) and Furie pipeline easement bearing \$4,635/yr (with 3% annual increase).

**FY2015 New Initiatives:**

- Publication of a Land Management Manual of Operating Procedures.
- Development of a North Kenai land and resources inventory.
- Organize a proposal for a Land Trust Fund framework and policy.

**Performance Measures**

**Priority/Goal:** Land\_Acquisition

**Goal:** To acquire lands to meet borough needs

**Objective:** To acquire lands appropriate for borough purposes

**Measures:**

	Benchmarks	CY11 Actual	CY12 Actual	CY13 Actual	CY14 Projected
Parcels acquired for KPB Purposes	N/A	7	15	3	3
Properties leased by KPB	N/A	14	16	18	18
Municipal entitlement acres received	2,350	189	3,100	0	3,220

**Priority/Goal:** Land disposal

**Goal:** To dispose of surplus lands for revenue purposes.

**Objective:** To conduct disposal programs of appropriate surplus lands.

**Measures:**

	CY11 Actual	CY12 Actual	CY13 Actual	CY14 Projected
Tax foreclosure parcels sold/retained	0/0	37/19	26/6	0/0
Parcels sold at market value	17	9	5	10
Deeds of trust outstanding	37	36	36	36

<b>Fund:</b> 250	<b>Department Function</b>
<b>Dept:</b> 21210	<b>Land Management Administration</b>

**Priority/Goal:** Land use authorizations and natural resource sales

**Goal:** To provide for appropriate uses of borough land and natural resources

**Objective:** 1. To orderly administer land authorization programs for special use of borough land  
2. To offer borough gravel and hard rock resources in support of community and public project needs

**Measures:**

	<b>CY11 Actual</b>	<b>CY12 Actual</b>	<b>CY13 Actual</b>	<b>CY14 Projected</b>
Active land leases	34	35	35	36
Land use permits	35	37	42	42
Right-of-way utility permits	114	145	120	130
Easements granted	7	12	9	8
Small quantity gravel permits	11	9	8	10
Gravel volume all sites (cubic yards)	29,944	20,575	36,687	30,000
Hard rock volume (cubic yards)	4,298	340	6,159	7,000

**Measures:**

<b>Staffing</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Staffing history	5	5	5	5

**Commentary:**

Public information service volumes continue to be high with 7,305 customer requests served at the land management public assistance desk and 905 custom maps produced for the public.

As the Kenai Peninsula Borough moves towards finalizing its Municipal Entitlement Land Grant, it is appropriate to move into comprehensive planning of borough lands including the designation of appropriate uses under a land classification system. At the same time Land Management should focus on strategies to ensure that the borough's land inventory contains land is meaningful for municipal operations, public purposes and to support community development goals. This effort may include taking inventory of the current services and future service needs on a community scale and relating those to a land base inventory. This effort could serve as the basis to identify 1) lands which are important to retain for public purposes and, 2) lands which are surplus and appropriate for future disposal, and 3) areas where future land acquisition should be considered to meet anticipated public service needs. This effort should carefully consider public values and community goals as they relate to the management of public lands. As such a planning effort would require significant time and resources, it is advisable to properly scope the effort and identify requisite planning resources in consultation with other borough departments.

Over the last three years Land Management has conducted seven land sales: two tax foreclosure sales, two general land sales, and three subdivision specific land sales. Two subdivision developments in Hope, Alaska generated 17 parcel sales with gross sales at \$1.2 million, and 10 salable parcels remaining for future disposal with a remaining estimated value of \$650K. Widgeon Woods subdivision created 42 salable lots from which 3 have sold in the last two years at an average price of \$41,800 through sealed bid procedures. Due to a lower than expected number of sales in two initial offerings for Widgeon Woods lots, an over-the-counter procedure is being considered for the next sale offering. Additionally, Two the Bluffs Subdivision 2103 Addition along K-Beach was recorded with access improvements scheduled for spring 2014. Nine bluff lots (2-2.5 acres each) will be available for sale procedures having an estimated value of \$1 million. Five additional subdivision lots remain along Hutler Ridge Road near Homer.

Oil and Gas Lease KPBL#12-0816-00 recorded \$50,766 in natural gas royalties for the period Feb 2013 through Jan 2014. The Borough also recognized in 2013, \$566,595 in royalties for production from 2003- 2010. Future royalties is dependent on production volumes and price, but is estimated at \$51,000/year for budgetary purposes.

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	273,775	285,825	\$ 319,533	\$ 319,533	\$ 327,225	\$ 7,692	2.41%
40120 Temporary Wages	2,800	69,399	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	-	1,104	2,009	2,009	7,031	5,022	249.98%
40210 FICA	23,723	28,418	29,642	29,642	30,833	1,191	4.02%
40221 PERS	96,894	108,667	72,839	72,839	75,663	2,824	3.88%
40321 Health Insurance	98,356	91,547	100,070	100,070	99,660	(410)	-0.41%
40322 Life Insurance	450	483	800	800	816	16	2.00%
40410 Leave	34,708	26,984	40,800	40,800	41,723	923	2.26%
40511 Other Benefits	576	539	576	576	576	-	0.00%
Total: Personnel	531,282	612,966	578,269	578,269	595,527	17,258	2.98%
<b>Supplies</b>							
42020 Signage Supplies	250	5,375	1,500	1,500	3,500	2,000	133.33%
42120 Computer Software	809	10	1,427	1,427	1,000	(427)	-29.92%
42210 Operating Supplies	3,049	2,400	3,671	3,671	3,500	(171)	-4.66%
42230 Fuel, Oils and Lubricants	-	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	279	90	1,000	1,000	500	(500)	-50.00%
42360 Vehicle Repair/Maintenance Supplies	-	-	-	-	500	500	-
42410 Small Tools	411	190	1,000	1,000	1,000	-	0.00%
Total: Supplies	4,798	8,565	9,098	9,098	10,500	1,402	15.41%
<b>Services</b>							
43011 Contractual Services	468,667	121,625	175,000	175,000	175,000	-	0.00%
43015 Water/Air Sample Testing	-	-	500	500	-	(500)	-100.00%
43050 Solid Waste Fees	-	4,832	501	501	500	(1)	-0.20%
43110 Communications	2,681	2,780	3,000	2,800	3,000	-	0.00%
43140 Postage and Freight	584	680	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,240	8,585	12,900	12,900	12,802	(98)	-0.76%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	3,690	2,044	5,000	5,000	5,500	500	10.00%
43310 Advertising	2,364	4,341	8,000	9,500	5,500	(2,500)	-31.25%
43410 Printing	402	33	500	500	500	-	0.00%
43510 Insurance Premium	4,213	5,529	5,529	5,529	1,922	(3,607)	-65.24%
43610 Utilities	5,363	4,686	5,150	5,150	5,382	232	4.50%
43720 Equipment Maintenance	718	1,064	2,000	1,500	2,000	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	500	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	191	-	-	-	-	-	-
43812 Equipment Replacement Pymt.	1,425	1,425	1,425	1,425	1,170	(255)	-17.89%
43920 Dues and Subscriptions	1,318	1,086	1,341	1,541	1,891	550	41.01%
43931 Recording Fees	37	421	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	16	22	500	500	500	-	0.00%
43936 USAD Assessments	4,070	5,399	4,000	4,000	4,000	-	0.00%
45110 Land Sale Property Tax	150	12,137	12,500	12,500	8,000	(4,500)	-36.00%
Total: Services	506,729	180,289	243,946	244,446	233,767	(10,179)	-4.17%
<b>Capital Outlay</b>							
48120 Office Equipment	-	-	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	4,944	1,942	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	259	2,500	1,940	2,500	-	0.00%
48740 Minor Machinery & Equipment	207	300	-	-	500	500	-
49433 Plan Review/Permit Fees	1,590	1,590	1,500	1,560	1,500	-	0.00%
Total: Capital Outlay	6,741	4,091	14,000	13,500	14,500	500	3.57%
<b>Department Total</b>	<b>\$ 1,049,550</b>	<b>\$ 805,911</b>	<b>\$ 845,313</b>	<b>\$ 845,313</b>	<b>\$ 854,294</b>	<b>\$ 8,981</b>	<b>1.06%</b>

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

**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 necessary overtime for meetings and project administration.

**42020 Signage Supplies.** Installation and maintenance of informational and site identification signs at public uses sites, special management areas, and resource management areas.

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

**42360 Vehicle Repair/Maintenance Supplies .** Scheduled tire replacement

**43011 Contractual Services.** Access, vegetation management, and property improvements (\$50,000), routine surveys (\$50,000), material site management (\$15,000), mapping & consulting services (\$40,000), property inspection (\$10,000), and materials testing (\$10,000).

**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; ArcView GIS 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 deep restriction modifications.

**49433 Plan Review/Permit Fees.** ADEC Storm water pollution prevention plan permit fees.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2014 Estimated</u>	<u>FY2015 Projected</u>	<u>Future Projected Payments</u>
** 2010 Sport Utility Vehicle	\$ 10,274	\$ 1,425	\$ 1,170	\$ -

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

**Fund: 250**

**Department Function**

**Dept: 21210**

**Land Trust Fund - Facilities Management**

**Department Function**

**Mission:** Facility maintenance of Nikiski Elementary School Building, which is no longer being utilized as a school.

**Major long-term issues and concerns**

- NPRSA has primary use of the facility for recreational programs; the borough has no other immediate plans or goals other than cost control for this facility.
- A proposal to demolish the wing of the building that has remained unused since it was vacated by KPBSD in 2005 is being considered. The initial cost estimate for partial demolition is approximately \$660K. This part of the structure faces a near term cost of \$230K of exterior capital maintenance and an annual holding cost of \$30K to the general fund under the current funding structure with respect to NPRSA's obligations.

**Objectives FY2015/Budget highlights**

- Land Trust Fund to be reimbursed 100% of this budget: General Fund to provide funding for approximately 22% of actual costs of this budget back to the Land Trust Fund and NPRSA will reimburse the Land Trust Fund for approximately 78% of actual costs, which represents the approximate square footage of the building that they are using. 100% of liability insurance costs are reimbursed by NPRSA, while the property insurance is based on the square footage of the building.

**Previous year accomplishments:**

- None

**Significant Budgetary Changes:**

- None

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Supplies</b>							
42310 Repair/Maintenance Supplies	\$ 22,962	\$ 18,586	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Total: Supplies	22,962	18,586	12,000	12,000	12,000	-	0.00%
<b>Services</b>							
43510 Insurance Premium-Nikiski EI	39,850	29,192	24,477	24,477	25,163	686	2.80%
43610 Utilities-Nikiski EI	68,595	67,945	69,870	69,870	73,014	3,144	4.50%
43780 Bldg/Grounds Maintenance	9,392	21,190	25,000	25,000	25,000	-	0.00%
Total: Services	117,837	118,327	119,347	119,347	123,177	3,830	3.21%
<b>Department Total</b>	<b>\$ 140,799</b>	<b>\$ 136,913</b>	<b>\$ 131,347</b>	<b>\$ 131,347</b>	<b>\$ 135,177</b>	<b>\$ 3,830</b>	<b>2.92%</b>

**Line-Item Explanations**

**42310. Repair/Maintenance Supplies.** Snow removal is done with borough staff and equipment. This budget reflects costs for fuel and other supplies used in repair and maintenance of the building and grounds.

**43780 Building/Grounds Maintenance.** Routine maintenance of Nikiski Elementary School.



**Kenai Peninsula Borough  
Budget Detail**

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

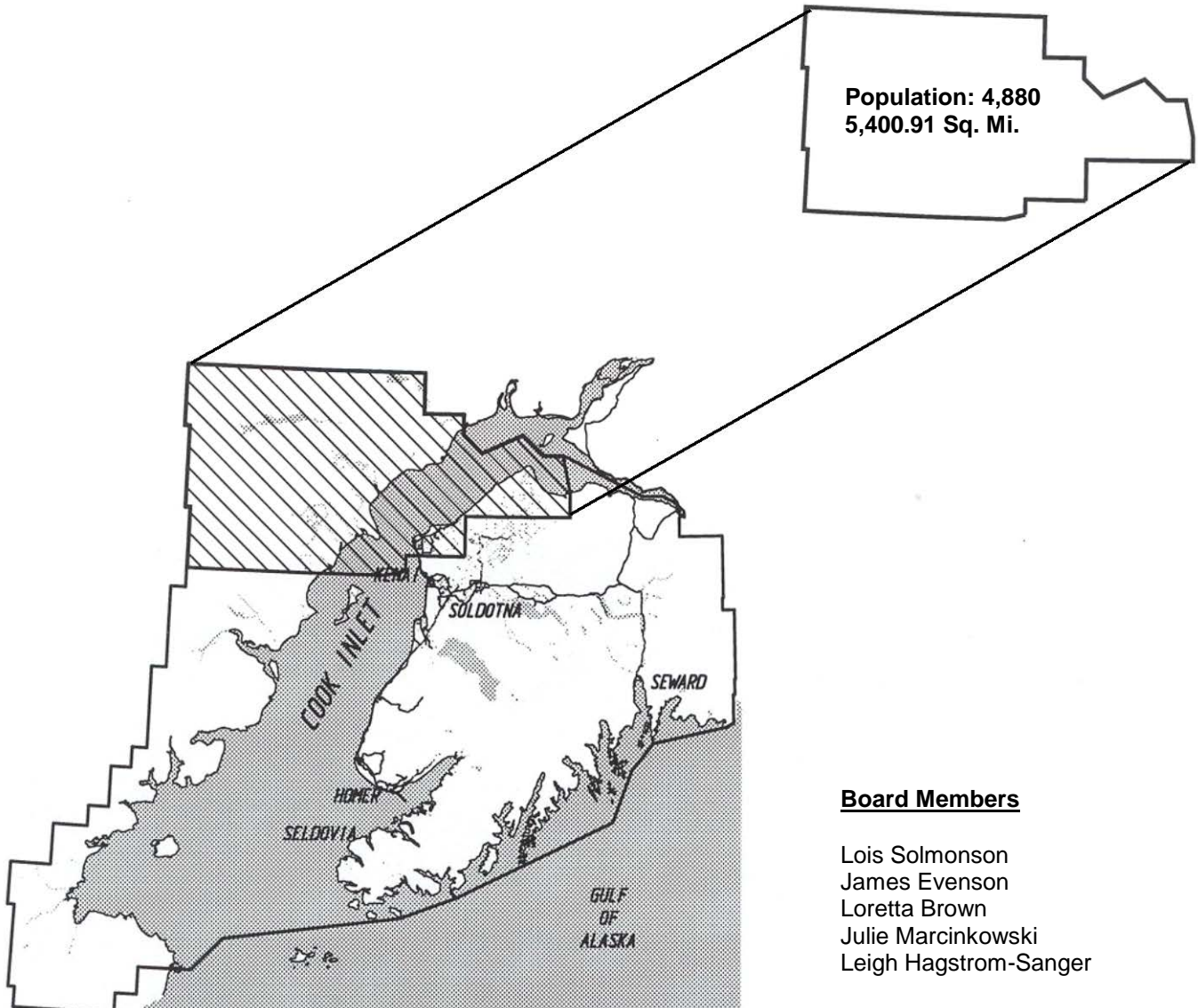
	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 273,775	\$ 285,825	\$ 319,533	\$ 319,533	\$ 327,225	\$ 7,692	2.41%
40120 Temporary Wages	2,800	69,399	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	-	1,104	2,009	2,009	7,031	5,022	249.98%
40210 FICA	23,723	28,418	29,642	29,642	30,833	1,191	4.02%
40221 PERS	96,894	108,667	72,839	72,839	75,663	2,824	3.88%
40321 Health Insurance	98,356	91,547	100,070	100,070	99,660	(410)	-0.41%
40322 Life Insurance	450	483	800	800	816	16	2.00%
40410 Leave	34,708	26,984	40,800	40,800	41,723	923	2.26%
40511 Other Benefits	576	539	576	576	576	-	0.00%
Total: Personnel	531,282	612,966	578,269	578,269	595,527	17,258	2.98%
<b>Supplies</b>							
42020 Signage Supplies	250	5,375	1,500	1,500	3,500	2,000	133.33%
42120 Computer Software	809	10	1,427	1,427	1,000	(427)	-29.92%
42210 Operating Supplies	3,049	2,400	3,671	3,671	3,500	(171)	-4.66%
42230 Fuel, Oils & Lubricants	-	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	23,241	18,676	13,000	13,000	12,500	(500)	-3.85%
42360 Vehicle Repair/Maintenance Supplies	-	-	-	-	500	500	-
42410 Small Tools	411	190	1,000	1,000	1,000	-	0.00%
Total: Supplies	27,760	27,151	21,098	21,098	22,500	1,402	6.65%
<b>Services</b>							
43011 Contractual Services	468,667	121,625	175,000	175,000	175,000	-	0.00%
43015 Water/Air Sample Testing	-	-	500	500	-	(500)	-100.00%
43050 Solid Waste Fees	-	4,832	501	501	500	-	-
43110 Communications	2,681	2,780	3,000	2,800	3,000	-	0.00%
43140 Postage and Freight	584	680	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,240	8,585	12,900	12,900	12,802	(98)	-0.76%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	3,690	2,044	5,000	5,000	5,500	500	10.00%
43310 Advertising	2,364	4,341	8,000	9,500	5,500	(2,500)	-31.25%
43410 Printing	402	33	500	500	500	-	0.00%
43510 Insurance Premium	44,063	34,721	30,006	30,006	27,085	(2,921)	-9.73%
43610 Utilities	73,958	72,631	75,020	75,020	78,396	3,376	4.50%
43720 Equipment Maintenance	718	1,064	2,000	1,500	2,000	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	500	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	9,583	21,190	25,000	25,000	25,000	-	0.00%
43812 Equipment Replacement Pymt.	1,425	1,425	1,425	1,425	1,170	(255)	-17.89%
43920 Dues and Subscriptions	1,318	1,086	1,341	1,541	1,891	550	41.01%
43931 Recording Fees	37	421	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	16	22	500	500	500	-	0.00%
43936 USAD Assessments	4,070	5,399	4,000	4,000	4,000	-	0.00%
45110 Land Sale Property Tax	150	12,137	12,500	12,500	8,000	(4,500)	-36.00%
Total: Services	624,566	298,616	363,293	363,793	356,944	(6,348)	-1.75%
<b>Capital Outlay</b>							
48120 Office Equipment	-	-	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	4,944	1,942	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	259	2,500	1,940	2,500	-	0.00%
48740 Minor Machinery & Equipment	207	300	-	-	500	500	-
49433 Plan Review/Permit Fees	1,590	1,590	1,500	1,560	1,500	-	0.00%
Total: Capital Outlay	6,741	4,091	14,000	13,500	14,500	500	3.57%
<b>Department Total</b>	<b>\$ 1,190,349</b>	<b>\$ 942,824</b>	<b>\$ 976,660</b>	<b>\$ 976,660</b>	<b>\$ 989,471</b>	<b>\$ 12,812</b>	<b>1.31%</b>

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## Nikiski Senior Service Area

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

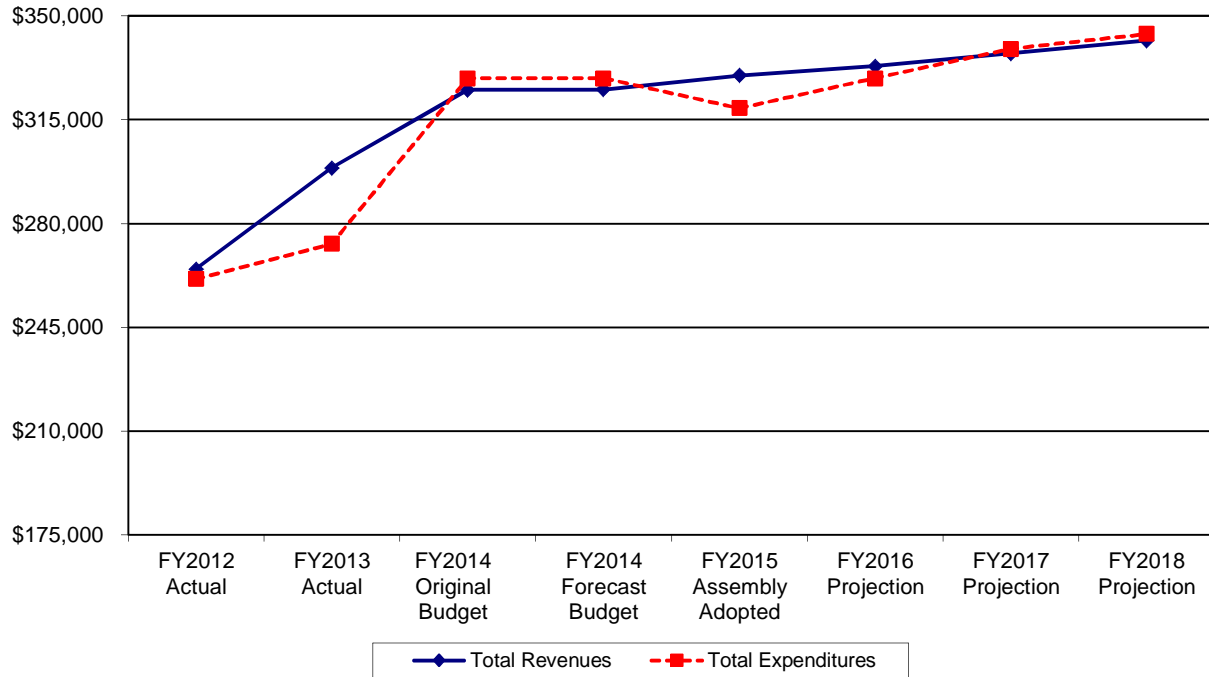
Funding is provided by a mill rate levy not to exceed 0.20 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2015 is set at .20 mills.



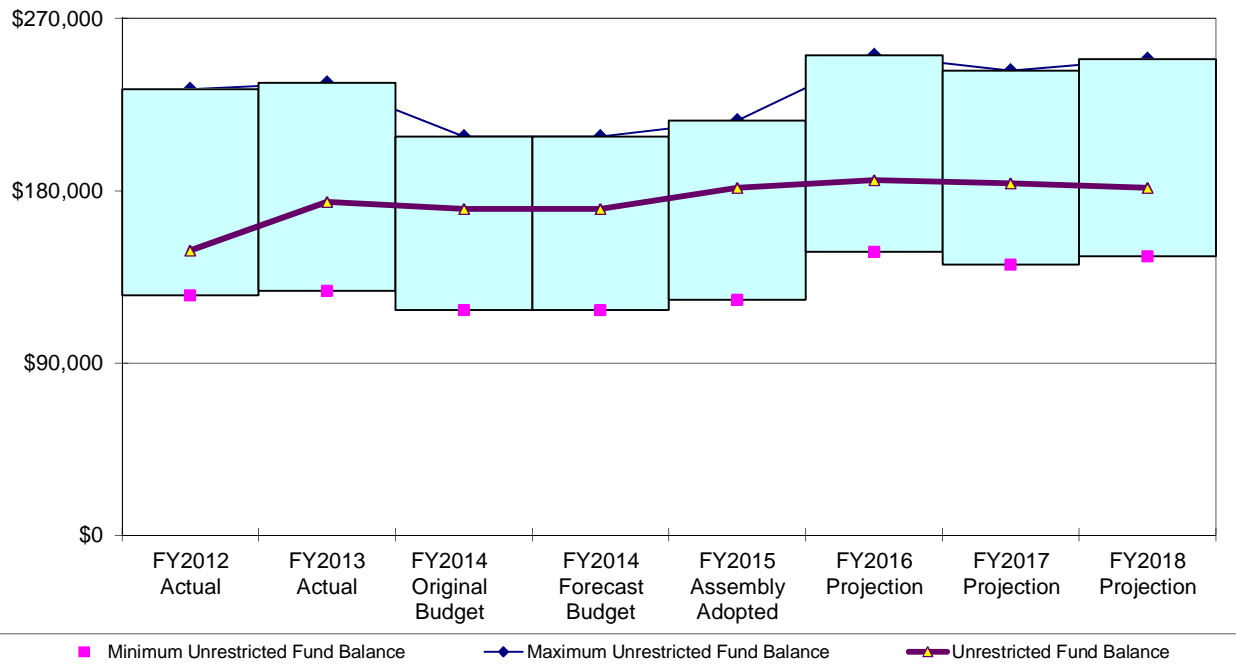
**Fund: 280 Nikiski Seniors Service Area - Budget Projection**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	564,106	570,608	587,659	588,964	565,289	582,248	599,715	617,706
Personal	32,963	32,633	34,162	37,171	37,647	37,647	37,647	37,647
Oil & Gas (AS 43.56)	497,404	600,699	698,563	698,563	752,729	752,729	752,729	752,729
	<u>1,094,473</u>	<u>1,203,940</u>	<u>1,320,384</u>	<u>1,324,698</u>	<u>1,355,665</u>	<u>1,372,624</u>	<u>1,390,091</u>	<u>1,408,082</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 112,749	\$ 114,369	\$ 117,532	\$ 117,532	\$ 113,058	\$ 116,450	\$ 119,943	\$ 123,541
Personal	6,381	6,090	6,242	6,242	6,939	6,927	6,915	6,903
Oil & Gas (AS 43.56)	100,030	120,652	139,713	139,713	150,546	150,546	150,546	150,546
Interest	363	310	272	272	272	277	283	289
Flat Tax	540	556	590	668	590	602	614	626
Motor Vehicle Tax	2,945	2,955	2,500	2,500	2,950	1,856	1,893	1,931
Total Property Taxes	<u>223,008</u>	<u>244,932</u>	<u>266,849</u>	<u>266,927</u>	<u>274,355</u>	<u>276,658</u>	<u>280,194</u>	<u>283,836</u>
Interest Earnings	4,376	837	5,294	5,294	2,558	3,402	4,175	4,829
Total Revenues	<u>227,384</u>	<u>245,769</u>	<u>272,143</u>	<u>272,221</u>	<u>276,913</u>	<u>280,060</u>	<u>284,369</u>	<u>288,665</u>
Operating Transfers From:								
General Fund	37,273	52,981	52,981	52,981	52,981	52,981	52,981	52,981
Total Operating Transfers	<u>37,273</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>
Total Revenues and Operating Transfers	<u>264,657</u>	<u>298,750</u>	<u>325,124</u>	<u>325,202</u>	<u>329,894</u>	<u>333,041</u>	<u>337,350</u>	<u>341,646</u>
Expenditures:								
Services	261,299	273,210	293,942	293,942	318,942	328,942	338,942	343,942
Capital Outlay	-	-	35,000	35,000	-	-	-	-
Total Expenditures	<u>261,299</u>	<u>273,210</u>	<u>328,942</u>	<u>328,942</u>	<u>318,942</u>	<u>328,942</u>	<u>338,942</u>	<u>343,942</u>
Change in fund balance	3,358	25,540	(3,818)	(3,740)	10,952	4,099	(1,592)	(2,296)
Beginning Fund Balance	145,351	148,709	174,249	174,249	170,509	181,461	185,560	183,968
Ending Fund Balance	<u>\$ 148,709</u>	<u>\$ 174,249</u>	<u>\$ 170,431</u>	<u>\$ 170,509</u>	<u>\$ 181,461</u>	<u>\$ 185,560</u>	<u>\$ 183,968</u>	<u>\$ 181,672</u>

### Nikiski Senior Service Area Revenues and Expenditures



### Nikiski Senior Service Area Unreserved Fund Balance



**Department Function**

**Nikiski Senior Service Area**

**Fund: 280**  
**Dept: 63190**

**Mission**

To provide funding for Nikiski Senior Services, Inc. which provides programs and services to enhance the “aging in place” experience for all persons fifty-five and older in the Nikiski service area.

**Program Description**

The Nikiski Senior Service Area provides meals, transportation, social services, and information and referral services to seniors in the Nikiski area.

**Major Long Term Issues and Concerns**

- Integrate the new Multi- Use Facility into the long range plan providing the needed level of services currently available to area seniors.
- Develop plans for providing services concurrently with increased community access to facilities for revenue generation.
- Current demographics and boundary are not indicative of current and forecasted state Commission on Aging, demographics reports.
- Current meals-on-wheels truck is struggling to accommodate the increased meal allocation requirement,

**FY2014 Accomplishments**

Administration

- Compliant with state grants.
- Compliant with Alaska Legislative Grants.

Operations

- Streamlined internal programs to decrease variable costs, reorganized staffing, reduced overtime costs, and developed external third party accountant.
- Focused on Aging in Place with new Multi-Use Senior Center, and projected accurate costs.
- Emphasis on community involvement with new additional outreach programs such as Food Pantry, and increased meals, transportation and brought community services such as medical screening, government assistance programs to the center.

**FY2015 New Initiatives**

- Begin construction of the new Multi-Use facility maintenance/garage building to house the equipment and vehicles necessary to support the center programs.
- Enroll in the Pick, Click, Give Program. Focus on viable increased transportation services program for seniors and Food Pantry services.
- Develop facility maintenance schedule to contain costs.

**Performance Measures**

**Priority/Goal:** Contain operational costs associated with increased senior participation with transportation and meal services.

**Goal:** Retain current meal and transportation services costs with anticipated rising food and fuel costs.

- Objective:**
1. Increase meal and transportations services efficiency while accommodating increase meal and transportation requests.
  2. Meet the needs of seniors’ increasing services through staffing and operational changes.

**Measures:**

<b>DELIVERED MEALS</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Congregate and Home delivered meals	15,624	20,352	32,400	32,400
Miles driven for meals delivery	6,107	14,160	28,320	28,320
Miles driven for medical, etc.	7,889	7,889	14,500	14,500

**Priority/Goal:** Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation.

**Goal:** .Continue to provide the caloric intake necessary per Service Area Board agreement and the spirit of the Senior Meals.

- Objective:**
1. Containing food and employee costs while providing necessary nutritional values.
  2. Work cooperatively with other Borough Senior Centers to manage common ordered items.

**Measures:**

<b>FOOD COSTS</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Costs of Goods	\$63,828	\$67,174	\$92,186	\$107,000

**COMMENTARY** Food and fuel costs continue to be the largest unknown variable costs to the agency. NSC supports many seniors on fixed incomes that are unable to purchase meals but rising costs are beginning to impact our ability to continue these services at a time when demand is increasing.

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 260,728	\$ 273,210	\$ 293,942	\$ 293,942	\$ 318,942	\$ 25,000	8.51%
43510 Insurance Premium	571	-	-	-	-	-	-
Total: Services	261,299	273,210	293,942	293,942	318,942	25,000	8.51%
<b>Capital Outlay</b>							
48310 Vehicles	-	-	35,000	35,000	-	(35,000)	-100.00%
Total: Capital Outlay	-	-	35,000	35,000	-	(35,000)	-100.00%
<b>Department Total</b>	<b>\$ 261,299</b>	<b>\$ 273,210</b>	<b>\$ 328,942</b>	<b>\$ 328,942</b>	<b>\$ 318,942</b>	<b>\$ (10,000)</b>	<b>-3.04%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objectives of the service area (\$293,942) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

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## ***Kenai Peninsula Borough***

### ***Solid Waste Fund***

The Borough has one (1) Solid Waste fund with an annual budget. It was established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere.

***Solid Waste Fund*** – this fund was established to account for activities of the borough’s solid waste program. This program was being accounted for as a special revenue fund because less than 5% of its revenues come from user fees, 90% of its revenues are transferred from the Borough’s General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

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## Kenai Peninsula Borough

### Solid Waste Fund

**Mission:**

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

**Division Functions:**

The Solid Waste fund was established to account for activities of the borough's solid waste program.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division's mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna. Prior to FY2006, operation and maintenance of this facility was contracted out.

Seward Transfer Facility – this division's mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring 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

	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Estimated</u>	FY2015 <u>Proposed</u>
Staffing History	21.00	21.00	17.00	17.00
Summary for All Areas: (Tons)				
Asbestos	354	365	376	387
Construction Debris	10,833	11,158	11,493	11,837
Mixed Solid Waste	63,214	65,110	67,064	69,075
Recycle	<u>1,500</u>	<u>1,545</u>	<u>1,591</u>	<u>1,638</u>
Total All Waste	<u>75,901</u>	<u>78,178</u>	<u>80,523</u>	<u>82,937</u>
Hazardous Waste (drums/boxes)	340	350	361	371
Used Oil Energy Recovery (gal)	16,027	16,508	17,003	17,513

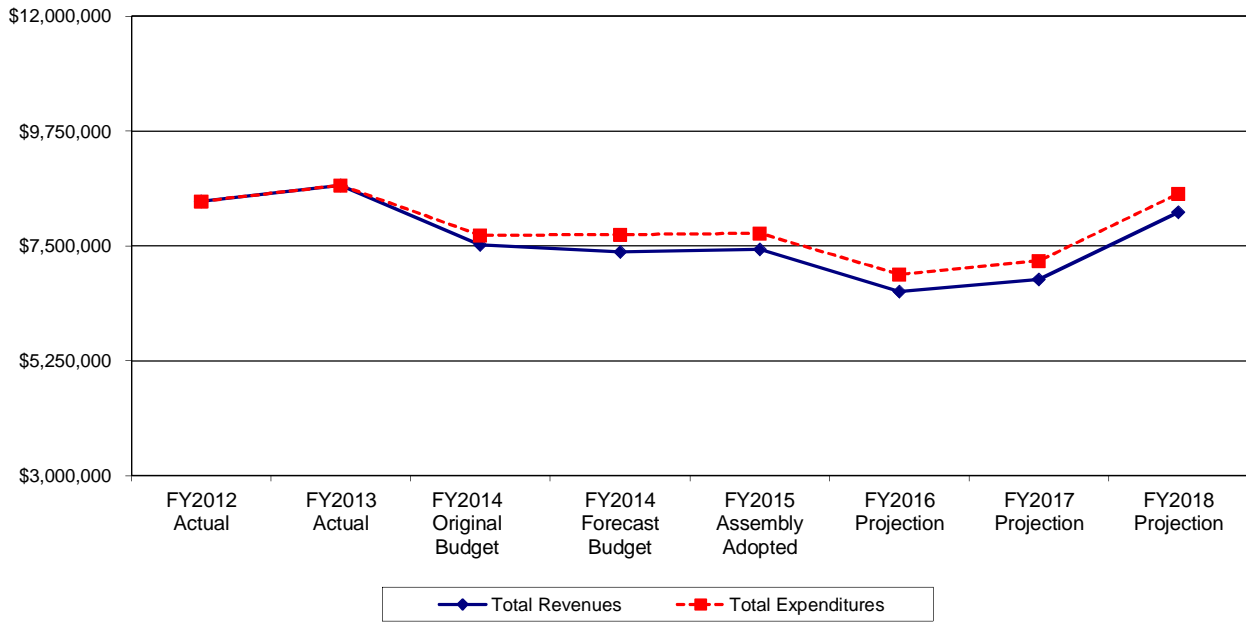
**Fund: 290 Solid Waste - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
State Revenues	\$ 144,585	\$ 189,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	822	3,858	-	-	-	-	-	-
Other Revenue	818,722	1,456,190	600,000	900,000	950,000	969,000	988,380	1,008,148
Total Revenues	964,129	1,650,029	600,000	900,000	950,000	969,000	988,380	1,008,148
Operating Transfers From:								
General Fund	7,406,971	7,038,633	6,914,624	6,487,624	6,479,305	5,630,175	5,859,930	7,149,086
Total Operating Transfers	7,406,971	7,038,633	6,914,624	6,487,624	6,479,305	5,630,175	5,859,930	7,149,086
Total Revenues and Operating Transfers	8,371,100	8,688,662	7,514,624	7,387,624	7,429,305	6,599,175	6,848,310	8,157,234
Expenditures:								
Personnel	2,271,538	2,429,792	2,004,957	2,004,957	2,024,303	2,105,275	2,189,486	2,277,065
Supplies	395,946	531,646	384,483	355,064	427,273	435,818	444,534	453,425
Services	3,648,214	3,743,918	3,926,827	3,959,071	4,056,267	4,218,518	4,387,259	4,562,749
Capital Outlay	22,827	31,356	33,706	52,020	28,425	28,994	29,574	30,165
Total Expenditures	6,338,525	6,736,712	6,349,973	6,371,112	6,536,268	6,788,605	7,050,853	7,323,404
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,882,575	1,881,950	1,055,150	1,055,150	1,055,600	-	-	1,050,000
Capital Projects Fund - Solid Waste	150,000	70,000	300,000	300,000	150,000	150,000	150,000	150,000
Total Operating Transfers	2,032,575	1,951,950	1,355,150	1,355,150	1,205,600	150,000	150,000	1,200,000
Total Expenditures and Operating Transfers	8,371,100	8,688,662	7,705,123	7,726,262	7,741,868	6,938,605	7,200,853	8,523,404
Net Results From Operations	-	-	(190,499)	(338,638)	(312,563)	(339,430)	(352,543)	(366,170)
Projected Lapse	-	-	190,499	338,638	312,563	339,430	352,543	366,170
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

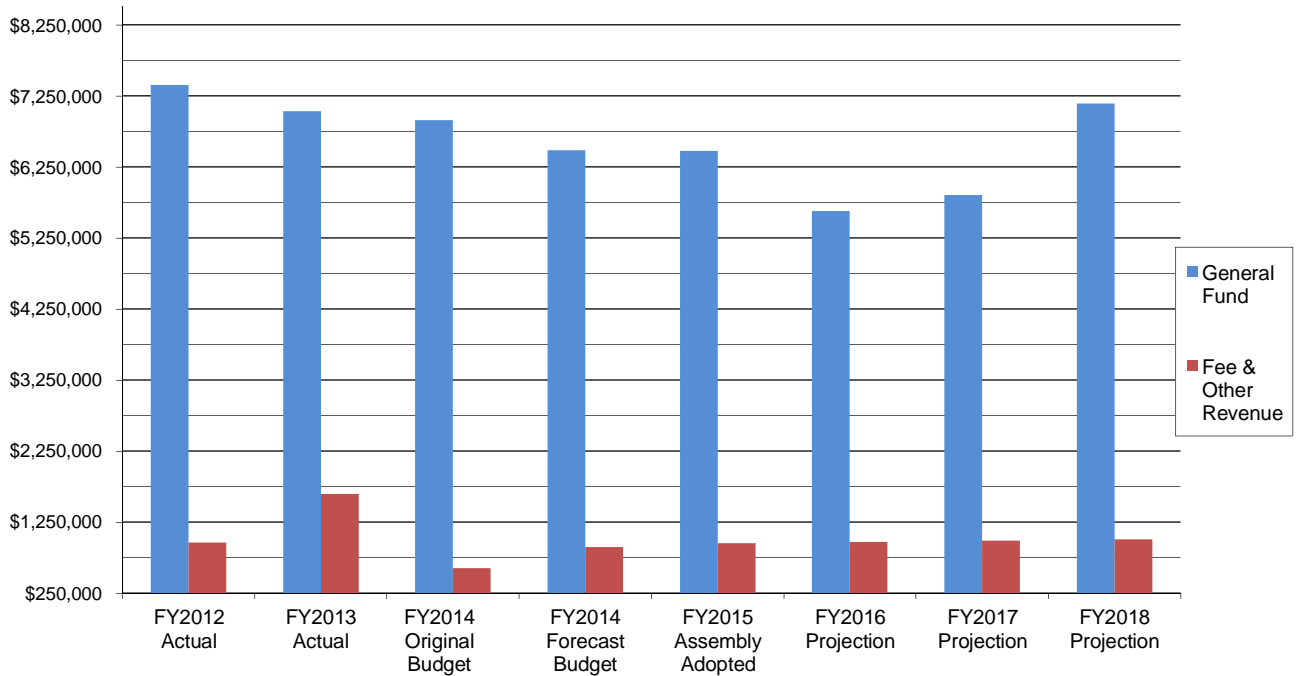
Mill Rate Equivalency for Operating Transfer from the General Fund	1.12	1.05	0.99	0.97	0.93	0.79	0.80	0.96
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial 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	Mill Rate Equivalency
FY2012 Actual	1.12
FY2013 Actual	1.05
FY2014 Original Budget	0.99
FY2014 Forecast Budget	0.97
FY2015 Assembly Adopted	0.93
FY2016 Projection	0.79
FY2017 Projection	0.80
FY2018 Projection	0.96

<b>Fund</b>	<b>290</b>	<b>Department Function</b>
<b>Dept:</b>	<b>32010</b>	<b>Solid Waste Fund - Administration</b>

**Program Description:**

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five landfills, one inert waste monofill/landfill, one baling facility, one lined landfill/baling facility, four transfer sites, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

- Homer Landfill Closure Design.
- Design and construction of a thermal leachate evaporation system for long term leachate management at the Central Peninsula Landfill.
- Obtained 2013 ADEC Inert Water Monofill Operational permit at the current Homer Landfill.

**Major Long Term Issues and Concerns:**

Identified in each specific site.

**FY2015 New Initiatives:**

- Renew ADEC Solid Waste Disposal permit at the Beluga Landfill.
- Renew ADEC Solid Waste Disposal permit at the Rocky Ridge landfill.
- Improve accuracy of landfill closure cost forecasting
- Improve management level safety involvement.
- Increase Public Outreach program performance.

**FY2014 Accomplishments:**

- Implement Environmental Protection Agency (EPA) analysis of groundwater monitoring data at Resource Conservation and Recovery Act (RCRA) – Unified Guidance

**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	2014 Projected available airspace remaining	2015 Projected available airspace remaining	2016 Projected available airspace remaining
Central Peninsula	20 years	19 years	18 years

**Measure:** Staffing History

	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing History	5	5	5	5

**Kenai Peninsula Borough  
Budget Detail**

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

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 311,785	\$ 331,846	\$ 364,993	\$ 364,993	\$ 373,786	\$ 8,793	2.41%
40120 Temporary Wages	2,282	126	3,000	3,000	3,000	-	0.00%
40130 Overtime Wages	3,858	2,625	6,010	6,010	5,757	(253)	-4.21%
40210 FICA	25,492	29,180	32,820	32,820	33,754	934	2.85%
40221 PERS	117,270	134,165	83,918	83,918	85,824	1,906	2.27%
40321 Health Insurance	96,173	97,341	100,070	100,070	99,660	(410)	-0.41%
40322 Life Insurance	541	599	903	903	927	24	2.66%
40410 Leave	51,052	50,301	44,575	44,575	47,038	2,463	5.53%
40511 Other Benefits	1,367	691	576	576	576	-	0.00%
Total: Personnel	609,820	646,874	636,865	636,865	650,322	13,457	2.11%
<b>Supplies</b>							
42120 Computer Software	(1,109)	-	-	-	-	-	-
42210 Operating Supplies	1,976	1,741	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	1,440	-	1,500	1,500	1,500	-	0.00%
42250 Uniforms	487	487	-	-	1,000	1,000	-
42310 Repair/Maintenance Supplies	177	-	1,500	1,500	1,500	-	0.00%
42360 Vehicle Repair Supplies	43	22	1,200	1,200	1,200	-	0.00%
42410 Small Tools & Equipment	295	-	-	-	-	-	-
Total: Supplies	3,309	2,250	7,700	7,700	8,700	1,000	12.99%
<b>Services</b>							
43011 Contractual Services	7,096	5,216	8,484	8,484	8,484	-	0.00%
43110 Communications	5,890	6,611	4,998	4,998	8,560	3,562	71.27%
43140 Postage and Freight	467	389	300	300	500	200	66.67%
43210 Transportation/Subsistence	3,924	7,835	7,320	7,320	7,320	-	0.00%
43260 Training	1,791	4,725	2,650	2,650	2,650	-	0.00%
43310 Advertising	-	-	408	408	1,000	592	145.10%
43410 Printing	174	88	306	306	500	194	63.40%
43510 Insurance Premium	6,887	5,492	10,125	10,125	20,428	10,303	101.76%
43610 Utilities	3,234	3,179	3,445	3,445	3,721	276	8.01%
43720 Equipment Maintenance	1,057	1,492	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	414	330	1,200	1,200	1,200	-	0.00%
43780 Building/Grounds Maintenance	1,782	1,345	4,845	4,845	4,845	-	0.00%
43920 Dues and Subscriptions	421	775	969	969	969	-	0.00%
Total: Services	33,137	37,477	47,050	47,050	62,177	15,127	32.15%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,539	-	2,000	2,000	4,525	2,525	126.25%
48720 Minor Office Furniture	2,709	1,218	2,000	2,000	2,000	-	0.00%
48730 Minor Communication Equipment	50	-	-	-	-	-	-
Total: Capital Outlay	4,298	1,218	4,000	4,000	6,525	2,525	63.13%
<b>Transfers</b>							
50340 Solid Waste Debt Service	1,882,575	1,881,950	1,055,150	1,055,150	1,055,600	450	0.04%
50411 Solid Waste Capital Projects	150,000	70,000	300,000	300,000	150,000	(150,000)	-50.00%
Total: Transfers	2,032,575	1,951,950	1,355,150	1,355,150	1,205,600	(149,550)	-11.04%
<b>Department Total</b>	<b>\$ 2,683,139</b>	<b>\$ 2,639,769</b>	<b>\$ 2,050,765</b>	<b>\$ 2,050,765</b>	<b>\$ 1,933,324</b>	<b>\$ (117,441)</b>	<b>-5.73%</b>

**Fund 290**

**Department 32010 - Solid Waste Administration - Continued**

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes Solid Waste Director, Contract Administrator, Administrative Assistant/Contract Administrator, Environmental Coordinator, and a Secretary.

**43011 Contractual Services.** Fund potential environmental and regulatory issues.

**48710 Minor Office Equipment.** Increase needed to fund a portion of the replacement server at the West Poppy Lane office (\$2,525); replacement of computer work station (\$2,000).

**50411 Solid Waste Capital Projects.** Transfer to cover purchase of replacement dumpster and recycle containers, CPL landfill leachate thermal evaporation unit, CPL leachate tank replacement, and Rocky Ridge Landfill cell expansion.

**50340 Transfer to Debt Service Fund.** Final payment on bonds authorized by the voters in October 2002. See the debt service schedule on page 307.

**For capital projects information on this department - See the Capital Projects Section - Pages 322, 324, 330, & 353-354.**



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<b>Fund</b>	<b>290</b>	<b>Department Function</b>
<b>Dept:</b>	<b>32122</b>	<b>Solid Waste Fund – Central Peninsula Landfill</b>

**Program Description:**

To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

**Major Long Term Issues and Concerns:**

- Design and construction of a covered equipment maintenance building is needed to support maintenance logistics and increase equipment life span. We have outgrown the current maintenance building that was constructed in the 1990s.
- In the water monitoring program, statistical analyses over the last few years have consistently shown statistically significant overages of background values for several constituents. This normally triggers a step up from detection monitoring to assessment monitoring that is significantly more costly. ADEC approved a delay of evaluation of the transition until after quarter 2014, which may trigger a change.
- Design and construction of a bulk head for the management of self hauler's waste at CPL. The construction of a bulk head for the public to dispose of their waste directly into a 120 cubic yard trailer would result in a more efficient management of waste at the CPL.
- Staffing levels required for long term management of landfill gas systems.

**FY2014 Accomplishments:**

- No loss time accidents.
- ADEC Alaska Pollutant Discharge and Elimination System (APDES) inspections completed. (associated with the Storm Water Pollution Prevention Plan – SWPPP).
- Successfully renewed the APDES Multi-Sector general permit.
- Completed the annual greenhouse gas reporting in required time and format.
- Completed design and partial excavation of the Construction & Demolition (C&D) cell.

**FY2015 New Initiatives:**

- Implement RD&D permit for leachate and landfill gas management.
- Successful operation of the thermal leachate evaporation system
- Utilizing in-house staff for the reconstruction of the storm water lagoon.
- Continued partial expansion of the Construction & Demolition (C&D) cell.
- In-house installation of horizontal leachate recirculation piping and landfill gas collection lines in waste mass.

**Performance Measures**

**Priority/Goal:** Manage and operate the Central Peninsula Landfill in a manner that protects 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 gas.
  2. Continue to monitor and manage the closed landfill cap, slopes and surface vegetation.

**Measure:** ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	2012 395	2013 400	2014 375	2015 375
Annual Site Inspection Score	90% – 100%	399 – 99%	393 – 99%	374 – 100%	>90%

**Priority/Goal:** Maintain an efficient and well run solid waste facility.

**Goal:** Ensure effective operation of public facility.

**Objective:** Provide necessary personnel to maintain a well run operation

**Measures:**

	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Proposed
Staffing History	11	12	12	12

**Department Function**

**Fund: 290**  
**Dept: 32122**

**Solid Waste Fund – Central Peninsula Landfill - Continued**

**Key Measures**

	FY2012 Actual		FY2013 Actual		FY2014 Estimated		FY2015 Projected	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	133,078	67,015	128,966	58,207	132,835	59,954	136,820	61,752
Hazardous Waste (drums/boxes)		211		199		205		211
Used Oil Energy Recovery (gal)		4,575		3,860		3,976		4,095
Leachate Generated (gal)		3,850,596		3,035,403		3,126,465		3,220,259

**Major Materials Accepted (% of total tonnage)**

	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	55,024	82.11%	46,529	79.94%	47,925	79.94%	49,363	79.94%
Construction Debris	10,833	16.17%	10,461	17.97%	10,775	17.97%	11,098	17.97%
Recycle	804	1.20%	766	1.32%	789	1.32%	813	1.32%
Asbestos	354	0.53%	451	0.77%	465	0.77%	478	0.77%
Total	67,015		58,207		59,954		61,752	

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290**

**Department 32122 - Central Peninsula Landfill**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 565,383	\$ 593,110	\$ 646,930	\$ 646,930	\$ 707,420	\$ 60,490	9.35%
40120 Temporary Wages	34,079	36,291	32,800	32,800	58,803	26,003	79.28%
40130 Overtime Wages	21,518	37,447	30,902	30,902	36,734	5,832	18.87%
40210 FICA	52,732	56,268	61,675	61,675	69,371	7,696	12.48%
40221 PERS	213,129	248,109	153,016	153,016	169,248	16,232	10.61%
40321 Health Insurance	230,945	232,879	240,168	240,168	239,184	(984)	-0.41%
40322 Life Insurance	956	1,026	1,644	1,644	1,790	146	8.88%
40410 Leave	84,706	90,049	79,024	79,024	77,613	(1,411)	-1.79%
40511 Other Benefits	6,448	12,201	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,209,896	1,307,380	1,247,743	1,247,743	1,361,747	114,004	9.14%
<b>Supplies</b>							
42120 Computer Software	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	43,972	38,435	22,412	22,412	22,412	-	0.00%
42230 Fuel, Oils and Lubricants	131,908	156,603	137,560	137,560	160,000	22,440	16.31%
42250 Uniforms	3,743	3,768	3,750	4,750	4,000	250	6.67%
42263 Training Supplies	-	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	87,580	204,555	145,089	110,775	165,089	20,000	13.78%
42360 Motor Vehicle Repair Supplies	-	150	1,000	1,000	1,000	-	0.00%
42410 Small Tools & Equipment	5,912	4,273	5,020	5,020	5,020	-	0.00%
Total: Supplies	273,115	407,784	316,431	283,117	359,121	42,690	13.49%
<b>Services</b>							
43011 Contractual Services	107,814	153,772	162,000	189,970	132,000	(30,000)	-18.52%
43014 Physical Examinations	2,226	2,316	3,540	3,540	3,540	-	0.00%
43015 Water/Air Sample Testing	38,930	51,390	59,100	61,422	60,800	1,700	2.88%
43019 Software Licensing	800	800	900	2,433	2,000	1,100	122.22%
43095 SW Closure/Post Closure	100,000	161,676	171,903	171,903	180,799	8,896	5.18%
43110 Communications	2,867	2,820	3,500	3,500	3,500	-	0.00%
43140 Postage and Freight	667	568	1,200	1,200	1,200	-	0.00%
43210 Transportation/Subsistence	1,892	7,254	4,400	4,400	4,400	-	0.00%
43260 Training	4,725	3,645	5,200	4,500	5,200	-	0.00%
43310 Advertising	250	127	1,200	1,200	2,500	1,300	108.33%
43410 Printing	1,248	-	-	-	1,500	1,500	-
43510 Insurance Premium	33,455	24,026	34,377	34,377	44,980	10,603	30.84%
43610 Utilities	142,105	139,542	212,750	212,750	232,617	19,867	9.34%
43720 Equipment Maintenance	17,507	3,873	-	238	-	-	-
43750 Vehicle Maintenance	207	-	15,000	14,762	15,000	-	0.00%
43780 Buildings/Grounds Maintenance	7,909	6,433	10,000	10,000	10,000	-	0.00%
43810 Rents and Operating Leases	10,859	13,475	8,000	8,000	4,000	(4,000)	-50.00%
43812 Equipment Replacement Pymt.	148,703	144,779	155,258	155,258	155,258	-	0.00%
43920 Dues and Subscriptions	366	189	543	543	543	-	0.00%
Total: Services	622,530	716,685	848,871	879,996	859,837	10,966	1.29%
<b>Capital Outlay</b>							
48311 Machinery & Equipment	-	-	7,000	25,314	-	(7,000)	-100.00%
48520 Storage Containers	-	10,340	-	-	-	-	-
48710 Minor Office Equipment	-	1,167	1,600	1,600	1,600	-	0.00%
48720 Minor Office Furniture	-	312	-	-	-	-	-
48730 Minor Communication Equipment	-	-	306	306	3,500	3,194	1043.79%
48740 Minor Machines & Equipment	5,030	4,846	4,500	4,500	2,000	(2,500)	-55.56%
49433 Plan Reviews	7,405	6,967	10,000	10,000	10,000	-	0.00%
Total: Capital Outlay	12,435	23,632	23,406	41,720	17,100	(6,306)	-26.94%
<b>Department Total</b>	<b>\$ 2,117,976</b>	<b>\$ 2,455,481</b>	<b>\$ 2,436,451</b>	<b>\$ 2,452,576</b>	<b>\$ 2,597,805</b>	<b>\$ 161,354</b>	<b>6.58%</b>

**Fund 290**  
**Department 32122 - Central Peninsula Landfill - Continued**

**Line-Item Explanations**

**40110 Regular Wages. Staff includes:** Landfill Manager, Lead Landfill Operator, 2 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 2 Scale Attendant Clerks.

**40120 Temporary Wages.** Increased required to support in-house landfill projects, litter patrol, coverage during full time employee absence.

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

**42230 Fuels, Oils and Lubricants.** Anticipated increase needed to support excavation of C&D cell expansion project, excavation and placement of interim closure cover on cell 1.

**42310 Repair/Maintenance Supplies.** Increase needed to support major baler maintenance, major maintenance on Barco crane, rebuilding hydraulic lift cylinders on roll-off truck, and rebuild loader rock buckets.

**43011 Contractual Services.** Contract Services include recycle hauling (\$50,000), repair, maintenance and diagnostic analysis of instrument data equipment, leachate management systems and analysis, SWPPP analysis baler and rolling stock (\$58,000), commercial truck scale recertification and annual maintenance (\$10,000), ADEC annual geotechnical stability analysis of waste mass (\$7,000), lined cell topographic capacity survey (\$7,000). Decrease is the result of no funding required to transport leachate offsite.

**43015 Water/Air Sample Testing.** ADEC required additional lab analyses subsequently resulting in increased cost.

**43095 Solid Waste Closure/Post-Closure.** Annual amount funded toward landfill closure and post-closure activities.

**43210 Transportation/Subsistence.** Increase needed to support in-state travel for staff training related to Asbestos certification and Manager of Landfill Operations.

**43260 Training.** Increase needed to support staff training related to Asbestos certification and Manager of Landfill Operations.

**43610 Utilities.** Increase needed to fund energy needs associated with the evaporation of 600,000 gallons of leachate.

**43780 Building/Grounds Maintenance.** Increase required to support replacement of the heating system in the scale house and a portion of the heating system maintenance bay (\$5,000), emergency generator maintenance, fire suppression system and fire alarm maintenance (\$2,000); miscellaneous building and grounds maintenance (\$7,000).

**48730 Minor Communication Equipment.** Purchase of minor communication equipment and hand held radios.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2013 Estimated</u>	<u>FY2014 Projected</u>	<u>Future Projected Payments</u>
Roll-Off Truck	\$ 79,002	\$ 11,286	\$ 11,286	\$ 11,286
Bobcat V723	58,085	8,298	8,298	8,298
Dodge 4x4 Quad Cab	20,691	3,448	-	-
Roll-off Truck	47,693	10,993	10,993	43,972
Ford F450 8ft Flat Bed	14,858	7,429	4,961	24,753
L150E Loader	149,252	74,626	46,593	251,910
Forklift	-	8,974	8,974	26,922
* 963 Skid Steer Loader	17,000	8,500	8,500	42,500
Bobcat V762	48,246	11,225	11,225	67,352
** Peterbilt 357 Truck	-	-	23,416	92,588
** PC200LC-7B Excavator	-	-	14,041	14,040
** 3/4 ton pickup	-	-	4,220	4,221
** 1/2 ton pickup	-	-	2,751	-
	<u>\$ 434,827</u>	<u>\$ 144,779</u>	<u>\$ 155,258</u>	<u>\$ 476,993</u>

\*963 Skid steer was previously listed at Homer Transfer Facility - in FY2013 this piece of equipment will transfer to CPL.

\*\*Equipment was previously listed at Homer Transfer Facility. In FY2014 these items will transfer to CPL.

<b>Fund</b>	<b>290</b>	<b>Department Function</b>
<b>Dept:</b>	<b>32150</b>	<b>Solid Waste Fund – Seward Transfer Facility</b>

**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:**
- Waste water disposal.
  - Flooding/road maintenance issues with Dimond Blvd., (the access road to the transfer facility).

- FY2014 Accomplishments:**
- Replacement of 3000 gallon waste water treatment tank.
  - Waste water management related to flooding.
  - Dimond Blvd. flood road repair.

- FY2015 New Initiatives:**
- Re-bid facility Operations and Maintenance Contract (Current contract expires 12/31/14).
  - Perform facility upgrades (e.g. lighting, recycle operations).
  - Expand surveillance system to include monofill operations.
  - Increase public outreach program.

**Performance Measures**

**Priority/Goal:** Provide appropriate service to the Eastern Peninsula in the area of solid waste management.  
**Objective:** Manage the Eastern Peninsula solid waste operations including, but not limited to providing the following services:

1. Three Hazardous Waste Collection days per year.
2. Containers for recyclables and special collections.
3. Collection of batteries for recycling.

**Measures:**

Key Measures								
	FY2012		FY2013		FY2014		FY2015	
	Actual		Actual		Estimated		Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	303	4,537	303	4,537	321	4,597	324	4,643
Recycle	0	282	0	282	0	299	0	302
Total	303	4,614	303	4,614	321	4,896	324	4,945
Hazardous Waste (drums/boxes)	44		44		48		49	
Used Oil Energy Recovery (gal)	500		500		530		535	

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290  
Department 32150 - Seward Transfer Facility**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ -	\$ 723	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	50	-	480	480	1,443	963	200.63%
40210 FICA	7	73	37	37	110	73	197.30%
40221 PERS	-	361	-	-	-	-	-
40321 Health Insurance	-	303	-	-	-	-	-
40322 Life Insurance	-	2	-	-	-	-	-
40511 Other Benefits	-	2	-	-	-	-	-
Total: Personnel	57	1,464	517	517	1,553	1,036	200.39%
<b>Supplies</b>							
42210 Operating Supplies	205	-	100	600	250	150	150.00%
42230 Fuel, Oils and Lubricants	2,189	1,184	3,300	3,300	3,300	-	0.00%
42310 Repair/Maintenance Supplies	-	5,386	2,000	5,395	2,000	-	0.00%
Total: Supplies	2,394	6,570	5,400	9,295	5,550	150	2.78%
<b>Services</b>							
43011 Contractual Services	472,547	488,571	578,749	582,609	596,091	17,342	3.00%
43015 Water/Air Sample Testing	3,770	5,930	4,000	4,000	5,000	1,000	25.00%
43095 SW Closure/Post Closure	10,800	13,801	22,892	22,892	24,607	1,715	7.49%
43110 Communications	567	582	658	658	658	-	0.00%
43210 Transportation/Subsistence	126	274	700	700	1,000	300	42.86%
43310 Advertising	-	-	500	500	2,000	1,500	300.00%
43410 Printing	125	140	-	140	-	-	-
43510 Insurance Premium	3,999	3,174	2,217	2,217	2,442	225	10.15%
43610 Utilities	3,124	2,915	5,486	5,486	5,486	-	0.00%
43780 Buildings/Grounds Maintenance	5,535	16,090	40,000	32,105	20,000	(20,000)	-50.00%
43810 Rents and Operating Leases	105	102	200	200	200	-	0.00%
Total: Services	500,698	531,579	655,402	651,507	657,484	2,082	0.32%
<b>Capital Outlay</b>							
48740 Minor Machines & Equipment	399	-	600	600	600	-	0.00%
49433 Plan Reviews	842	842	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	1,241	842	1,600	1,600	1,600	-	0.00%
<b>Department Total</b>	<b>\$ 504,390</b>	<b>\$ 540,455</b>	<b>\$ 662,919</b>	<b>\$ 662,919</b>	<b>\$ 666,187</b>	<b>\$ 3,268</b>	<b>0.49%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Required increase to support six months of contractual obligations (i.e.) CPI & fuel increase Also to cover anticipated rebidding of O & M contract (\$584,591), plastics recycle program (\$5,500), waste water disposal (\$6,000).

**43780 Building/ Grounds Maintenance.** Waste water manhole repair (\$1,200); asphalt repair (\$1,000); replace recycle doors (\$2,500); miscellaneous door, plumbing and grounds repair (\$15,300).

**43015 Water/Air Sample Testing.** ADEC required increased sampling of a third well. resulting in increased costs.

**43095 Solid Waste Closure/Post-Closure.** Annual amount funded toward landfill closure and post-closure activities. Increase due to recalculation of estimated closure date and cost.

<b>Fund</b>	<b>290</b>	<b>Department Function</b>
<b>Dept:</b>	<b>32310</b>	<b>Solid Waste Fund – Homer Transfer Facility</b>

**Program Description:**  
 To collect, bale and dispose of waste generated in the Southern Peninsula; recycle to reduce waste requiring burial; and provide for proper hazardous materials disposal.

**Major Long Term Issues and Concerns:**

- Long-term management of inert waste after closure of inert waste monofill.

**FY2014 Accomplishments:**

- Transitioned municipal solid waste management from a landfill to a transfer facility.
- Convert facility to natural gas.

- Installation of a structure to enhance reuse operations.
- Continued filling inert waste in a manner that will optimize the use of monofill airspace.

**FY2015 New Initiatives:**

- Closure of the unlined municipal waste landfill per ADEC regulations.
- Expand reuse opportunities.
- Perform Aerial Photography/Survey.

**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.

**Measure:** ADEC site inspection report.

	Benchmark	2012 CY		2013 CY		2014 CY	
		Possible Score	Score	Possible Score	Score	Possible Score	Estimate
ADEC Annual Site Inspection Score	90 – 100%	340	336 – 99%	360	344 – 95%	360	>90%

**Measures:**

Staffing	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Staffing history	4	4	0	0

**Commentary:**  
 The Homer Baling Facility was transitioned to a transfer facility and inert waste landfill on August 1, 2013. The operations of the facility have been outsourced, subsequently reducing the number of borough employees by four (4).



Fund 290

Department Function

Dept: 32310

Solid Waste Fund – Homer Transfer Facility - Continued

Key Measures								
	FY2012 Actual		FY2013 Actual		FY2014* Estimated		FY2015 Estimated	
	Bales	Tons	Bales	Tons	Hauls	Tons	Hauls	Tons
	Mixed Solid Waste	n/a	7,129	n/a	7,000	250	6,645	300
Recycle	414	618.33	319	443.74	n/a	475	n/a	500
Total								
Hazardous Waste (drums/boxes)	77		55		60		65	
Used Oil Energy Recovery (gal)	2,689		2,272		2,250		2,300	

\* The Homer Baling Facility was transitioned to a transfer facility and inert waste landfill on August 1, 2013. Data represents 11 months of service provided by the contractor operating the facility. FY2012 and FY2013 data represents activity during the borough operations of the facility.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290  
Department 32310 - Homer Transfer Facility**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 203,450	\$ 212,940	\$ 51,185	\$ 51,185	\$ -	\$ (51,185)	-100.00%
40120 Temporary Wages	15,218	20,548	1,200	1,200	1,802	602	50.17%
40130 Overtime Wages	7,691	6,919	3,088	3,088	-	(3,088)	-100.00%
40210 FICA	19,499	20,563	5,050	5,050	138	(4,912)	-97.27%
40221 PERS	82,001	92,141	12,170	12,170	-	(12,170)	-100.00%
40321 Health Insurance	78,627	77,360	16,360	16,360	-	(16,360)	-100.00%
40322 Life Insurance	361	396	130	130	-	(130)	-100.00%
40410 Leave	37,449	32,798	7,355	7,355	-	(7,355)	-100.00%
40511 Other Benefits	954	562	120	120	-	(120)	-100.00%
Total: Personnel	445,250	464,227	96,658	96,658	1,940	(94,718)	-97.99%
<b>Supplies</b>							
42210 Operating Supplies	14,658	4,278	-	1,000	3,250	3,250	-
42230 Fuel, Oils and Lubricants	55,617	50,437	5,000	5,000	5,000	-	0.00%
42250 Uniforms	1,108	1,396	-	-	-	-	-
42310 Repair/Maintenance Supplies	31,382	48,827	15,000	14,000	15,000	-	0.00%
42410 Small Tools & Minor Equipment	1,819	977	-	-	-	-	-
Total: Supplies	104,584	105,915	20,000	20,000	23,250	3,250	16.25%
<b>Services</b>							
43011 Contractual Services	31,450	16,014	496,541	495,330	579,645	83,104	16.74%
43014 Physical Examinations	1,841	-	-	-	-	-	-
43015 Water/Air Sample Testing	31,614	39,329	42,200	47,214	43,500	1,300	3.08%
43019 Software Licensing	-	-	-	-	1,200	1,200	-
43095 SW Closure/Post Closure	580,000	590,000	-	-	62,169	62,169	-
43110 Communications	3,302	3,252	1,500	2,540	3,250	1,750	116.67%
43140 Postage and Freight	1,676	974	-	-	-	-	-
43210 Transportation/Subsistence	1,516	916	2,000	2,000	1,000	(1,000)	-50.00%
43260 Training	1,989	72	-	-	-	-	-
43310 Advertising	-	198	-	-	1,000	1,000	-
43410 Printing	295	195	-	140	-	-	-
43510 Insurance Premium	18,089	13,713	18,885	18,885	12,005	(6,880)	-36.43%
43610 Utilities	31,608	34,728	40,000	40,000	32,000	(8,000)	-20.00%
43720 Equipment Maintenance	285	24,669	-	-	-	-	-
43750 Vehicle Maintenance	-	-	-	31	2,000	2,000	-
43780 Buildings/Grounds Maintenance	12,457	13,182	10,000	9,100	10,000	-	0.00%
43810 Rents and Operating Leases	1,588	2,976	500	1,400	2,500	2,000	400.00%
43812 Equipment Replacement Pymt.	75,864	37,585	-	-	-	-	-
43920 Dues and Subscriptions	183	189	-	-	-	-	-
Total: Services	793,757	777,992	611,626	616,640	750,269	138,643	22.67%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	474	1,167	-	-	-	-	-
48730 Minor Communication Equipment	345	-	-	-	-	-	-
48740 Minor Machines & Equipment	-	169	-	-	-	-	-
49433 Plan Reviews	2,983	3,277	3,200	3,200	3,200	-	0.00%
Total: Capital Outlay	3,802	4,613	3,200	3,200	3,200	-	0.00%
<b>Department Total</b>	<b>\$ 1,347,393</b>	<b>\$ 1,352,747</b>	<b>\$ 731,484</b>	<b>\$ 736,498</b>	<b>\$ 778,659</b>	<b>\$ 47,175</b>	<b>6.45%</b>

**Fund 290**  
**Department 32310 - Homer Transfer Facility - Continued**

**Line-Item Explanations**

**42210 Operating Supplies.** Potable water for facility, (\$1,000); landfill seeding (\$250); inactive landfill maintenance activities,(\$1,000); fee tickets (\$250); automated scale ticket paper (\$500).; miscellaneous supplies (\$250).

**43015 Water/Air Sample Testing.** Increase required to support contractual obligations (CPI).

**43011 Contractual Services.** Increase required to support 12 months of operations (\$535,965); estimated transfer of an additional 500 tons of municipal waste (\$9,500); additional services (\$5,000); fire suppression system certifications (\$500) and truck scale state certification (\$500); waste water transport (\$8,000); and Aerial Photography/Survey (\$20,000).

**43095 Solid Waste Closure/Post-Closure.** Increase due to recalculation and FY2014 reallocation of closure costs.

**43210 Transportation/Subsistence.** Travel and meals for Contract Administrator to attend meetings or conduct site inspections.

**43750 Vehicle Maintenance.** Required to support P & M on emergency generator (\$2,500).

**43810 Rents and Operating Leases.** Increase required to support anticipated equipment needs related to inactive landfill maintenance.

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2013</u>	<u>FY2014</u>
* Peterbilt 357 Truck	\$ 33,144	\$ 16,572	\$ -
D65PX-12Dozer	245,925	-	-
2003 953C Track Loader	177,850	-	-
* PC200LC-7B Excavator	98,285	14,041	-
* 3/4 Ton Pick-up Truck	12,220	4,220	-
* 1/2 Ton Pick-up	13,504	2,752	-
	<u>\$ 580,928</u>	<u>\$ 37,585</u>	<u>\$ -</u>

\* The above listed equipment will be transferred to Central Peninsula Landfill in FY2014.

<b>Fund</b>	<b>290</b>	<b>Department Function</b>
<b>Dept:</b>	<b>32570</b>	<b>Solid Waste Fund – Landfills, Hauling and Waste Programs</b>

**Program Description**

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

**Major Long Term Issues and Concerns:**

- Execute a contract to operate and maintain the Nanwalek landfill.
- Long-term solid waste management, including solid waste site development and operation education, in communities where the Borough does not own property for landfill development.

**FY2014 Accomplishments:**

- Utilized HBF staff to performed inert waste cleanup in Nanwalek in July (not planned again until late spring 2015).
- Coordinated with Land Management department to execute a commercial quantity material contract the Rocky Ridge Landfill (RRL)/Quarry to obtain airspace at no cost to the Borough.
- Performed topographic surveys of landfills (Rocky Ridge & Port Graham) to evaluate landfill life and airspace consumption (performed every 3 years).
- Repaired burn boxes worn out through daily wear and tear of heat fatigue, thereby extending their useful life.
- Transported 45 junk vehicles; and 740 CY of scrap metal to Homer and recycle markets from RRL, Port Graham and Nanwalek.

- Household hazardous waste (28 – 55 gal drums and 82 batteries) were transported to Homer Household Hazardous Waste (HHW) event for management.
- Transferred 47 CY of recyclables (aluminum and plastic) to Homer for management.
- Obtained ADEC Solid Waste Disposal Permit for RRL and extended the landfill contract for Port Graham for an additional two year contract.
- Partnered with Native Village of Port Graham to perform inert waste cleanup.
- Performed annual post-closure monitoring and visual inspections to monitor closure effectiveness.

**FY2015 New Initiatives:**

- Work with the communities on long-term solid waste site development & operation education..
- Continually re-evaluate burn box operations and conduct public education programs on recycling and burn box operations.
- Solicit bids for landfill operations and maintenance contract for RRL, which expires 12/31/14.
- Perform a topographic survey to evaluate landfill life and airspace consumption for Nanwalek (performed every 3 years).
- Execute a contract to effectively operate and maintain the Nanwalek landfill similar to all other remote Class III landfills.
- Obtain an ADEC Class III municipal solid waste disposal permit for Nanwalek.

**Performance Measures**

**Priority/Goal:** The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.  
**Goal:** Maximize collection and disposal of Household Hazardous Waste.  
**Objective:** 1. Provide and promote 13 hazardous waste collection events.  
 2. Develop a public education program intent on teaching hazardous waste reduction techniques.  
 These public education programs can be tied into the actual collection events.

**Measures:**

Hazardous Waste Collection Events	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Central Peninsula Landfill	8	8	8	8
Homer Landfill	3	3	4	4
Seward Transfer Facility	5	5	4	4
Rocky Ridge Landfill (Seldovia)	1	1	1	1
Educational Events	N/A	N/A	10	10

<b>Fund</b>	<b>290</b>	<b>Department Function</b>
<b>Dept:</b>	<b>32570</b>	<b>Solid Waste Fund – Landfills, Hauling and Waste Programs</b>

**Key Measures**

	<u>FY2012 Actual</u>		<u>FY2013 Actual</u>		<u>FY2014 Estimate</u>		<u>FY2015 Projected</u>	
	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>
<b><u>Hauling Area 1</u></b>								
Mixed Solid Waste Total	1,969	3,512	2,028	3,618	2,089	3,726	2,110	3,763
Recycle Total	117	156	121	161	124	166	125	168
<b><u>Hauling Area 2</u></b>								
Mixed Solid Waste Total	1,124	1,686	1,158	1,737	1,192	1,789	1,204	1,807
Recycle Total	166	166	171	171	176	176	178	178
<b><u>Transfer Facilities</u></b>								
Mixed Solid Waste Total	635	5,856	654	6,032	674	6,212	681	6,274
Construction Debris Total	780	1,878	803	1,934	828	1,992	836	2,012
Recycle Total	254	259	262	267	269	275	272	278
Used Oil Energy Recovery Total Gallons		8,263		8,511		8,766		8,854
<b><u>Miscellaneous Landfills</u></b>								
Mixed Solid Waste Total		1,062		970		1,094		1,105
Hazardous Waste Total Drums/Boxes		8		8		8		8

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290  
Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 2,650	\$ 4,291	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	119	98	4,500	4,500	4,500	-	0.00%
40130 Overtime Wages	1,146	1,224	18,100	18,100	3,006	(15,094)	-83.39%
40210 FICA	313	456	574	574	574	-	0.00%
40221 PERS	1,373	2,184	-	-	661	661	-
40321 Health Insurance	899	1,576	-	-	-	-	-
40322 Life Insurance	8	4	-	-	-	-	-
40511 Other Benefits	7	14	-	-	-	-	-
Total: Personnel	6,515	9,847	23,174	23,174	8,741	(14,433)	-62.28%
<b>Supplies</b>							
42020 Signage Supplies	-	85	100	100	100	-	0.00%
42210 Operating Supplies	5,061	2,647	1,500	8,500	6,000	4,500	300.00%
42230 Fuel, Oils and Lubricants	5,282	1,955	8,052	8,052	8,052	-	0.00%
42250 Uniforms	-	60	-	-	-	-	-
42310 Repair/Maintenance Supplies	1,504	3,961	25,000	18,000	15,000	(10,000)	-40.00%
42410 Small Tools & Equipment	697	419	300	300	1,500	1,200	400.00%
Total: Supplies	12,544	9,127	34,952	34,952	30,652	(4,300)	-12.30%
<b>Services</b>							
43011 Contractual Services	1,526,490	1,507,182	1,579,553	1,579,522	1,541,506	(38,047)	-2.41%
43015 Water/Air Sample Testing	10,989	17,132	20,400	20,400	15,900	(4,500)	-22.06%
43019 Software Licensing	-	1,083	-	-	-	-	-
43095 SW Closure/Post Closure	73,393	88,601	71,226	71,226	73,731	2,505	3.52%
43110 Communications	3,511	3,686	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	1,139	534	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	6,229	7,684	8,600	8,600	10,000	1,400	16.28%
43310 Advertising	1,550	1,028	2,000	2,000	2,000	-	0.00%
43410 Printing	250	-	180	180	180	-	0.00%
43510 Insurance Premium	3,156	2,250	1,854	1,854	1,887	33	1.78%
43610 Utilities	14,947	14,830	14,769	14,769	16,000	1,231	8.34%
43750 Vehicle Maintenance	-	-	1,500	1,531	1,500	-	0.00%
43765 Policing Sites	4,700	6,400	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	47,842	27,029	45,000	45,000	45,000	-	0.00%
43810 Rents and Operating Leases	1,600	450	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt	2,296	2,296	2,296	2,296	2,296	-	0.00%
Total: Services	1,698,092	1,680,185	1,763,878	1,763,878	1,726,500	(37,378)	-2.12%
<b>Capital Outlay</b>							
49433 Plan Reviews	1,051	1,051	1,500	1,500	-	(1,500)	-100.00%
Total: Capital Outlay	1,051	1,051	1,500	1,500	-	(1,500)	-100.00%
<b>Department Total</b>	<b>\$ 1,718,202</b>	<b>\$ 1,700,210</b>	<b>\$ 1,823,504</b>	<b>\$ 1,823,504</b>	<b>\$ 1,765,893</b>	<b>\$ (57,611)</b>	<b>-3.16%</b>

**Fund 290**  
**Department 32570 - Landfills, Hauling, and Waste Programs - Continued**

**Line-Item Explanations**

**40120 Temporary Wages.** Includes temporary staff to assist with remote landfill activities that include fencing repair, litter clean up, battery shipment preparation. rural landfills (\$398,251); operations maintenance and improvements at three transfer facilities (\$489,626) and operations, maintenance and improvements at 8 drop-box/transfer sites (\$450,129) and Tyonek burn box repair (\$24,000).

**40130 Overtime Wages .** Required to support Nanwalek O & M, Inert waste management at remote .

**42210 Operating Supplies.** Increase needed to fund the purchase of litter bags related to the litter bag distribution program (\$5,000).

**42310 Repair /Maintenance Supplies.** Fencing (\$2,500), totes (\$2,500), dumpster repair (\$10,000)

**42410 Small Tools.** Increase in funds to provide tools to facilitate an increase in site work being performed by in-house staff.

**43011 Contractual Services.** Contract services include the hazardous waste program, used oil program, waste water disposal, and special waste program (\$179,500); operations, maintenance and improvements at five

**43095 Solid Waste Closure/Post-Closure.** Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity) for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek Landfills and the closed Kenai and Sterling sites .

**43210 Transportation/Subsistence.** Increase needed to fund ground transportation to inspect landfills, drop-box/transfer sites, and other facilities. Air transportation to village landfills as required by regulations/permits.

**43780 Building/Grounds Maintenance.** Snow removal and grading contracts (\$36,000), miscellaneous site repairs and upgrades (\$9,000)

**Equipment Replacement Payment Schedule**

<u>Items</u>	<u>Prior Years</u>	<u>FY2013</u> <u>Estimated</u>	<u>FY2014</u> <u>Projected</u>	<u>Future Projected</u> <u>Payments</u>
2009 Pickup, 4X4 1/2 ton Ext Cab	\$ 14,869	\$ 2,296	\$ 2,296	\$ 2,296
	\$ 14,869	\$ 2,296	\$ 2,296	\$ 2,296

**Kenai Peninsula Borough  
Budget Detail**

**Fund 290 Solid Waste  
Department Total By Line Item**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 1,083,268	\$ 1,142,910	\$ 1,063,108	\$ 1,063,108	\$ 1,081,206	\$ 18,098	1.70%
40120 Temporary Wages	51,748	57,063	41,980	41,980	69,548	27,568	65.67%
40130 Overtime Wages	34,213	48,215	58,100	58,100	45,497	(12,603)	-21.69%
40210 FICA	98,043	106,540	100,156	100,156	103,947	3,791	3.79%
40221 PERS	413,773	476,960	249,104	249,104	255,733	6,629	2.66%
40321 Health Insurance	406,644	409,459	356,598	356,598	338,844	(17,754)	-4.98%
40322 Life Insurance	1,866	2,027	2,677	2,677	2,717	40	1.49%
40410 Leave	173,207	173,148	130,954	130,954	124,651	(6,303)	-4.81%
40511 Other Benefits	8,776	13,470	2,280	2,280	2,160	(120)	-5.26%
Total: Personnel	2,271,538	2,429,792	2,004,957	2,004,957	2,024,303	19,346	0.96%
<b>Supplies</b>							
42020 Signage Supplies	-	85	100	100	100	-	0.00%
42120 Computer Software	(1,109)	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	65,872	47,101	27,512	36,012	35,412	7,900	28.71%
42230 Fuel, Oils and Lubricants	196,436	210,179	155,412	155,412	177,852	22,440	14.44%
42250 Uniforms	5,338	5,711	3,750	4,750	5,000	1,250	33.33%
42263 Training Supplies	-	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	120,643	262,729	188,589	149,670	198,589	10,000	5.30%
42360 Vehicle Repair Supplies	43	172	2,200	2,200	2,200	-	0.00%
42410 Small Tools	8,723	5,669	5,320	5,320	6,520	1,200	22.56%
Total: Supplies	395,946	531,646	384,483	355,064	427,273	42,790	11.13%
<b>Services</b>							
43011 Contractual Services	2,145,397	2,170,755	2,825,327	2,855,915	2,857,726	32,399	1.15%
43014 Physical Examinations	4,067	2,316	3,540	3,540	3,540	-	0.00%
43015 Water/Air Sample Testing	85,303	113,781	125,700	133,036	125,200	(500)	-0.40%
43019 Software Licensing	800	1,883	900	2,433	3,200	2,300	255.56%
43095 SW Closure/Post Closure	764,193	854,078	266,021	266,021	341,306	75,285	28.30%
43110 Communications	16,137	16,951	15,156	16,196	20,468	5,312	35.05%
43140 Postage and Freight	3,949	2,465	3,500	3,500	3,700	200	5.71%
43210 Transportation/Subsistence	13,687	23,963	23,020	23,020	23,720	700	3.04%
43260 Training	8,505	8,442	7,850	7,150	7,850	-	0.00%
43310 Advertising	1,800	1,353	4,108	4,108	8,500	4,392	106.91%
43410 Printing	2,092	423	486	766	2,180	1,694	348.56%
43510 Insurance Premium	65,586	48,655	67,458	67,458	81,742	14,284	21.17%
43610 Utilities	195,018	195,194	276,450	276,450	289,824	13,374	4.84%
43720 Equipment Maintenance	18,849	30,034	2,000	2,238	2,000	-	0.00%
43750 Vehicle Maintenance	621	330	17,700	17,524	19,700	2,000	11.30%
43765 Policing Sites	4,700	6,400	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	75,525	64,079	109,845	101,050	89,845	(20,000)	-18.21%
43810 Rents and Operating Leases	14,152	17,003	10,700	11,600	8,700	(2,000)	-18.69%
43812 Equipment Replacement Pymt.	226,863	184,660	157,554	157,554	157,554	-	0.00%
43920 Dues and Subscriptions	970	1,153	1,512	1,512	1,512	-	0.00%
Total: Services	3,648,214	3,743,918	3,926,827	3,959,071	4,056,267	129,440	3.30%



**Fund 290 Solid Waste  
Department Total By Line Item - Continued**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Capital Outlay</b>							
48311 Machinery & Equipment	-	-	7,000	25,314	-	(7,000)	-100.00%
48520 Storage Containers	-	10,340	-	-	-		
48710 Minor Office Equipment	2,013	2,334	3,600	3,600	6,125	2,525	70.14%
48720 Minor Office Furniture	2,709	1,530	2,000	2,000	2,000	-	0.00%
48730 Minor Communication Equipment	395	-	306	306	3,500	3,194	1043.79%
48740 Minor Machines & Equipment	5,429	5,015	5,100	5,100	2,600	(2,500)	-49.02%
49433 Plan Reviews	12,281	12,137	15,700	15,700	14,200	(1,500)	-9.55%
Total: Capital Outlay	22,827	31,356	33,706	52,020	28,425	(5,281)	-15.67%
<b>Transfers</b>							
50340 Solid Waste Debt Service	1,882,575	1,881,950	1,055,150	1,055,150	1,055,600	450	0.04%
50411 Solid Waste Capital Projects	150,000	70,000	300,000	300,000	150,000	(150,000)	-50.00%
Total: Transfers	2,032,575	1,951,950	1,355,150	1,355,150	1,205,600	(149,550)	-11.04%
<b>Department Total</b>	<b>\$ 8,371,100</b>	<b>\$ 8,688,662</b>	<b>\$ 7,705,123</b>	<b>\$ 7,726,262</b>	<b>\$ 7,741,868</b>	<b>\$ 36,745</b>	<b>0.48%</b>

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## ***Kenai Peninsula Borough***

### ***Hospital Service Areas***

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

**Central Kenai Peninsula Hospital Service Area** – this service area encompasses the area from Tyonek to Hope to Clam Gulch. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital 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.

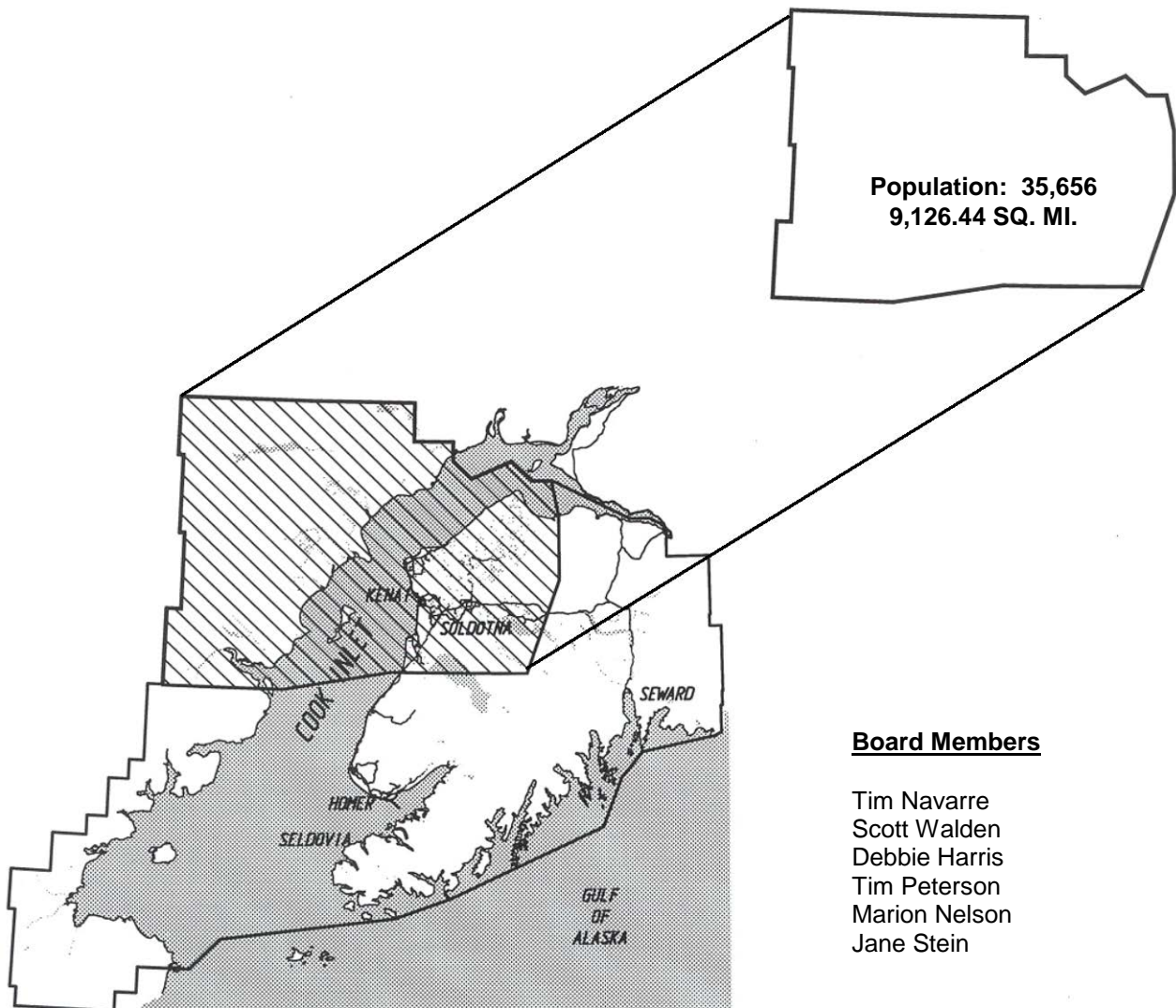
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## Central Kenai Peninsula Hospital Service Area

Formed in March of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

The Central Kenai Peninsula Hospital Service Area Board was created by enactment of Ordinance 97-70 and has seven members. Prior to the election of the seven member Service Area board, the Kenai Peninsula Borough Assembly had oversight of the Service Area.

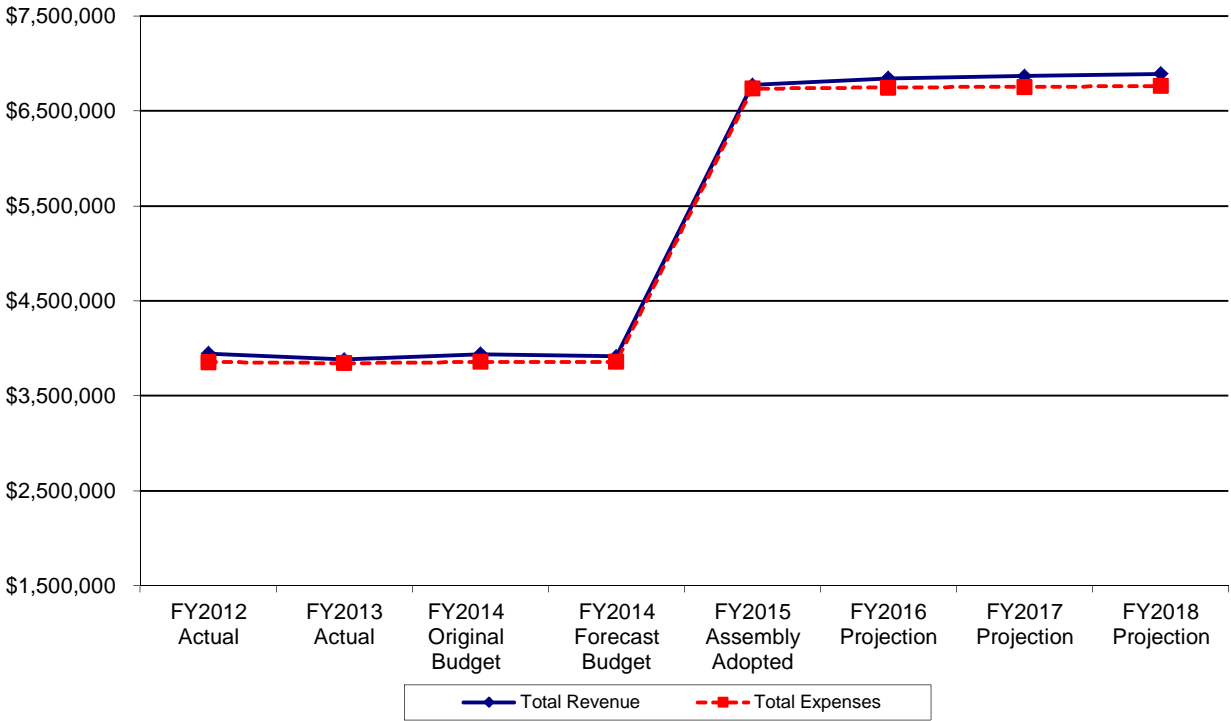
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2015 is 0.01 mills.



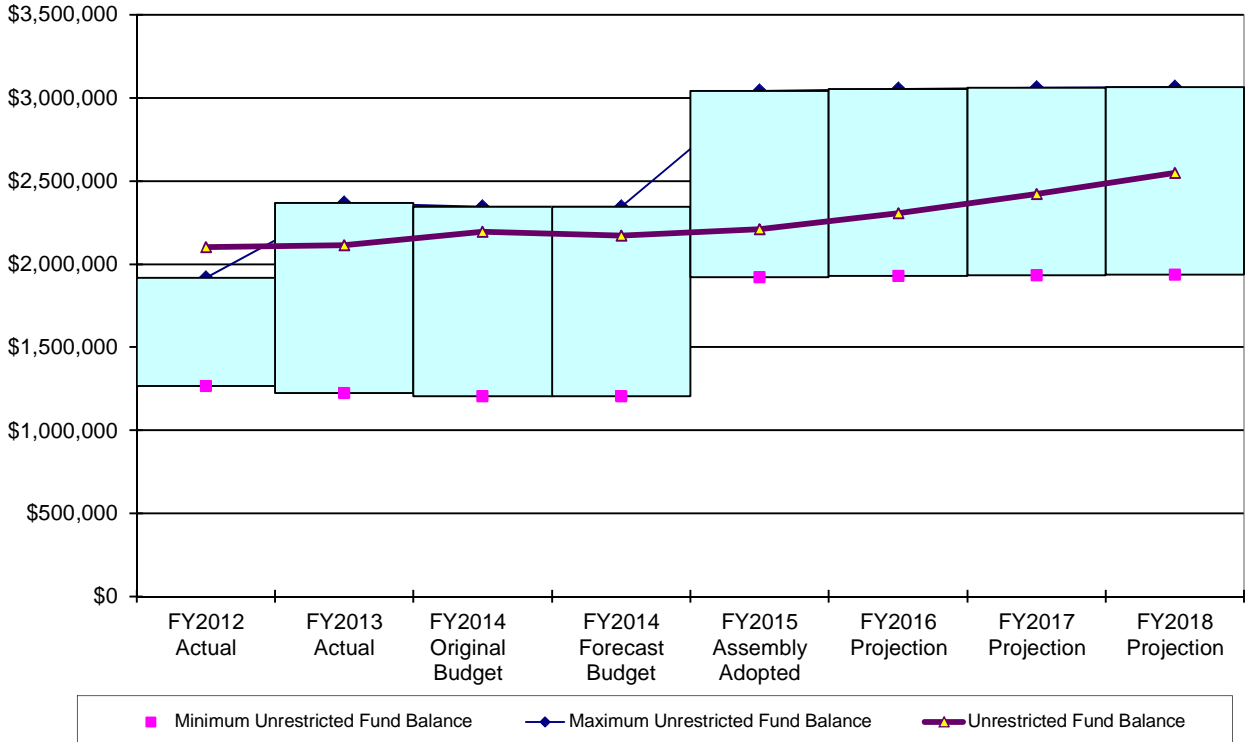
**Fund: 600 Central Kenai Peninsula Hospital Service Area**

<b>Fund Budget:</b>	FY2012	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	FY2018
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	3,524,181	3,593,356	3,635,906	3,642,034	3,513,088	3,618,481	3,727,035	3,838,846
Personal	160,347	158,617	159,051	168,825	173,636	173,636	173,636	173,636
Oil & Gas (AS 43.56)	615,437	728,450	861,654	861,654	1,000,576	1,000,576	1,000,576	1,000,576
<b>Total Taxable Value:</b>	<b>4,299,965</b>	<b>4,480,423</b>	<b>4,656,611</b>	<b>4,672,513</b>	<b>4,687,300</b>	<b>4,792,693</b>	<b>4,901,247</b>	<b>5,013,058</b>
Mill Rate:	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 71,622	\$ 72,828	\$ 72,718	\$ 72,718	\$ 35,131	\$ 36,185	\$ 37,270	\$ 38,388
Personal	3,511	4,366	3,117	3,117	1,702	1,702	1,702	1,702
Oil & Gas (AS 43.56)	13,680	14,621	17,233	17,233	10,006	10,006	10,006	10,006
Interest	1,562	1,229	186	186	94	96	98	100
Flat Tax	781	801	1,068	862	1,068	1,089	1,111	1,133
Motor Vehicle Tax	2,090	2,079	1,700	1,700	2,085	2,127	2,170	2,213
<b>Total Property Taxes</b>	<b>93,246</b>	<b>95,924</b>	<b>96,022</b>	<b>95,816</b>	<b>50,086</b>	<b>51,205</b>	<b>52,357</b>	<b>53,542</b>
Interest Earnings	38,158	6,689	45,000	22,500	54,317	121,537	145,870	170,058
CPH - 2003 Bond Payment/Other	3,767,071	3,778,139	3,797,315	3,797,315	6,669,550	6,670,106	6,668,405	6,668,420
Other Revenue	46,855	874	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,945,330</b>	<b>3,881,626</b>	<b>3,938,337</b>	<b>3,915,631</b>	<b>6,773,953</b>	<b>6,842,848</b>	<b>6,866,632</b>	<b>6,892,020</b>
Expenditures:								
Services	216,373	218,020	237,715	237,715	253,557	263,699	274,247	285,217
<b>Total Expenditures:</b>	<b>216,373</b>	<b>218,020</b>	<b>237,715</b>	<b>237,715</b>	<b>253,557</b>	<b>263,699</b>	<b>274,247</b>	<b>285,217</b>
Operating Transfers To:								
Debt Service Fund	3,639,911	3,625,975	3,621,100	3,621,100	6,481,993	6,483,106	6,478,405	6,478,420
<b>Total Operating Transfers:</b>	<b>3,639,911</b>	<b>3,625,975</b>	<b>3,621,100</b>	<b>3,621,100</b>	<b>6,481,993</b>	<b>6,483,106</b>	<b>6,478,405</b>	<b>6,478,420</b>
<b>Total Expenditures and Operating Transfers</b>	<b>3,856,284</b>	<b>3,843,995</b>	<b>3,858,815</b>	<b>3,858,815</b>	<b>6,735,550</b>	<b>6,746,805</b>	<b>6,752,652</b>	<b>6,763,637</b>
<b>Net Results From Operations</b>	<b>89,046</b>	<b>37,631</b>	<b>79,522</b>	<b>56,816</b>	<b>38,403</b>	<b>96,043</b>	<b>113,980</b>	<b>128,383</b>
Beginning Fund Balance	1,988,958	2,078,004	2,115,635	2,115,635	2,172,451	2,210,854	2,306,897	2,420,877
<b>Ending Fund Balance</b>	<b>\$ 2,078,004</b>	<b>\$ 2,115,635</b>	<b>\$ 2,195,157</b>	<b>\$ 2,172,451</b>	<b>\$ 2,210,854</b>	<b>\$ 2,306,897</b>	<b>\$ 2,420,877</b>	<b>\$ 2,549,260</b>

### Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



### Central Kenai Peninsula Hospital Service Area Unreserved Fund Balance



<b>Fund:</b> 600	<b>Department Function</b>
<b>Dept:</b> 81110	<b>Central Kenai Peninsula Hospital Service Area-Administration</b>

**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.

**FY2014 Accomplishments:**

- Improved working relationship with hospital and governing board.
- Revenue debt of \$35.0 million was issued for the construction of a Specialty Clinic Building.

**FY2015 New Initiatives:**

- Attend Rural Hospital national conference to better understand the changing health care industry and the potential impact to Central Peninsula Hospital.
- Reduce mill rate from .02 mills to .01 mills.

**Performance Measures**

**Priority/Goal:** Effective Governance  
**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses  
**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Mill rate	.02	.02	.02	.01
Property tax revenue	\$93,246	\$95,924	\$96,022	\$50,304

**Priority/Goal:** Effective Governance  
**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses  
**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$0	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$3,639,911	\$3,625,975	\$3,621,100	\$6,481,993



**Kenai Peninsula Borough  
Budget Detail**

**Fund 600**

**Department 81110 - Central Kenai Peninsula Hospital Service Area Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 2,086	\$ 2,726	\$ 10,000	\$ 10,000	\$ 10,000	-	0.00%
43012 Audit Services	41,120	63,130	45,500	45,500	50,000	4,500	9.89%
43210 Transportation/Subsistence	-	-	2,000	2,000	2,000	-	0.00%
43260 Training	-	-	4,000	4,000	4,000	-	0.00%
43510 Insurance Premium	173,167	152,164	176,215	176,215	187,557	11,342	6.44%
Total: Services	216,373	218,020	237,715	237,715	253,557	15,842	6.66%
<b>Transfers</b>							
50360 Debt Service	3,639,911	3,625,975	3,621,100	3,621,100	6,481,993	2,860,893	79.01%
Total: Transfers	3,639,911	3,625,975	3,621,100	3,621,100	6,481,993	2,860,893	79.01%
<b>Department Total</b>	<b>\$ 3,856,284</b>	<b>\$ 3,843,995</b>	<b>\$ 3,858,815</b>	<b>\$ 3,858,815</b>	<b>\$ 6,735,550</b>	<b>\$ 2,876,735</b>	<b>74.55%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Secretarial services for the service area board and other professional services as needed \$10,000 .

**43012 Audit Services.** As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

**43210 Transportation/Subsistence.** Travel for board members to attend health care conference training.

**43260 Training.** Costs associated with service area board training. This will assist members in areas of responsibilities and duties.

**50360 Debt Service Fund.** Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and Revenue bonds issued in the amount of \$35.0 million in FY2014.

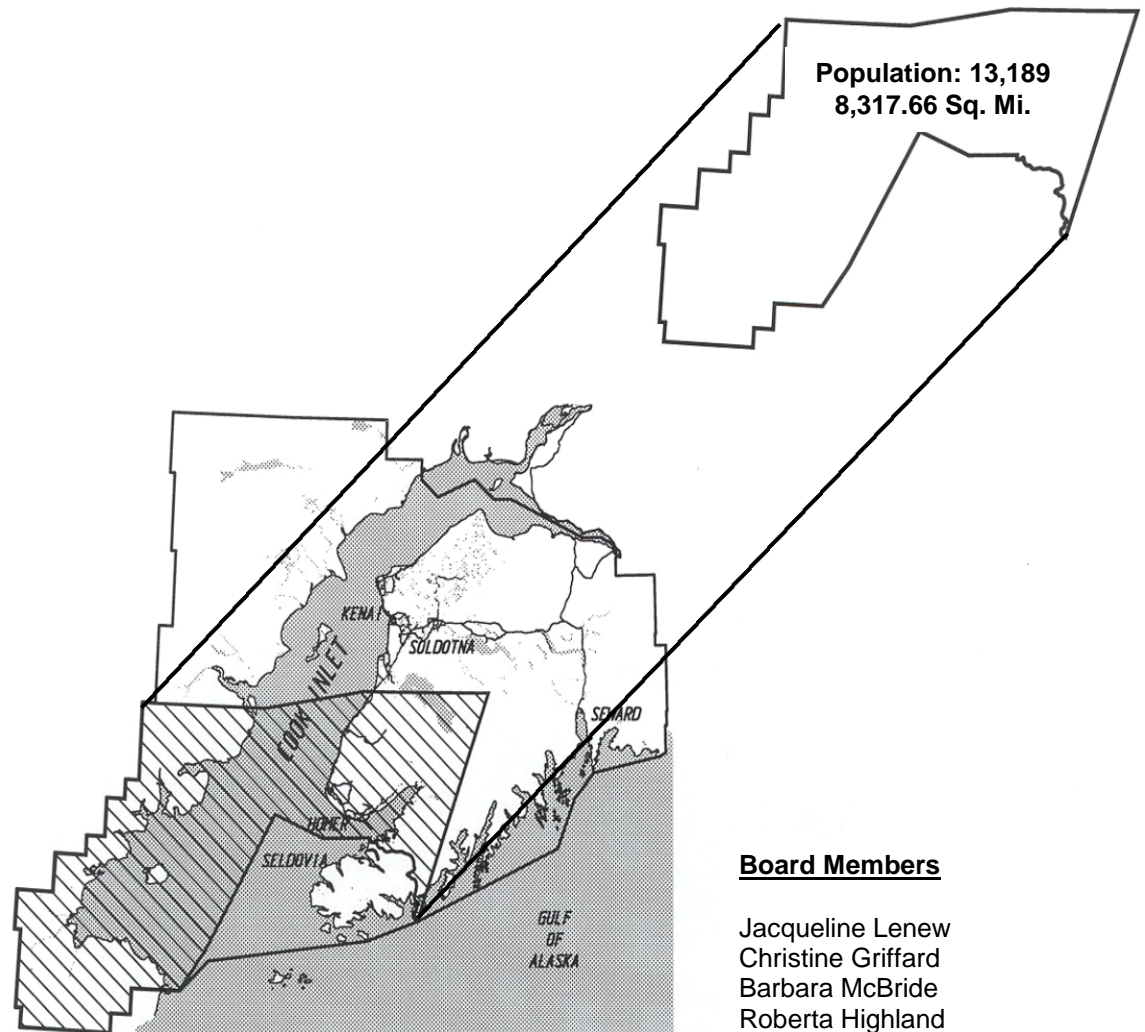
**For capital projects information on this department - See the capital projects section - Page 322 & 338.**

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## South Kenai Peninsula Hospital Service Area

Established in May of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

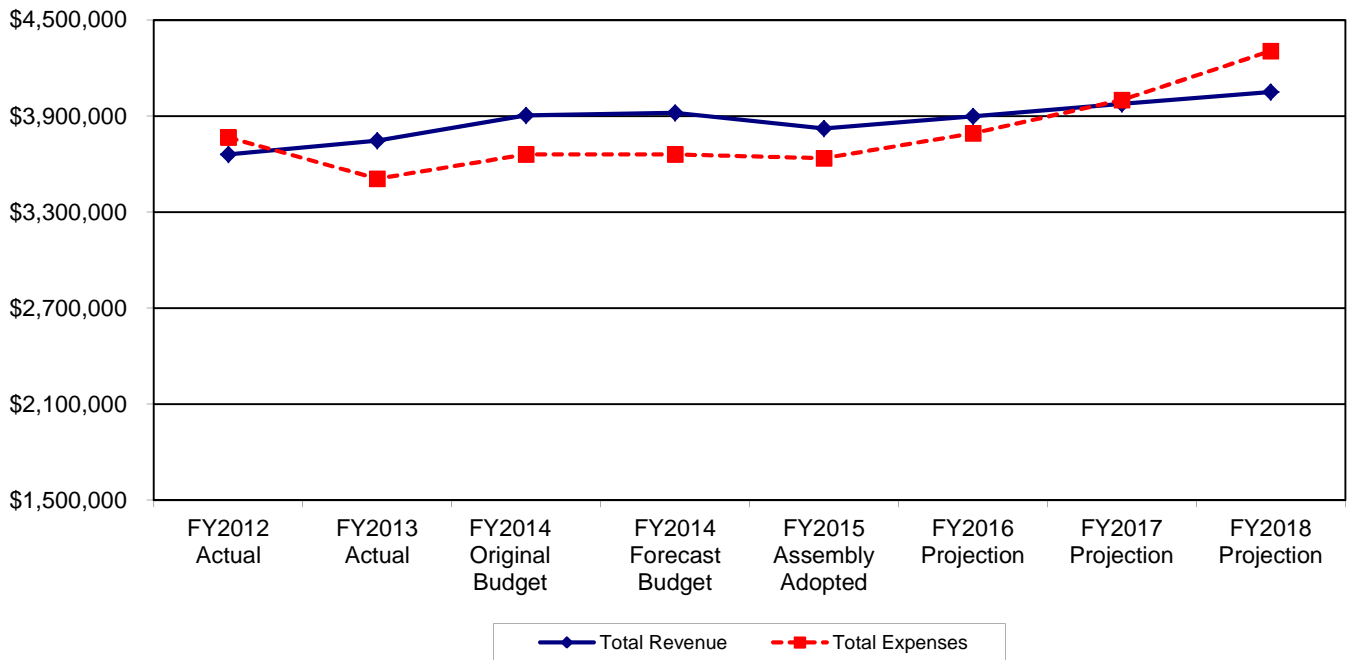
Service area taxes fund the hospital's equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2015 is 2.30.



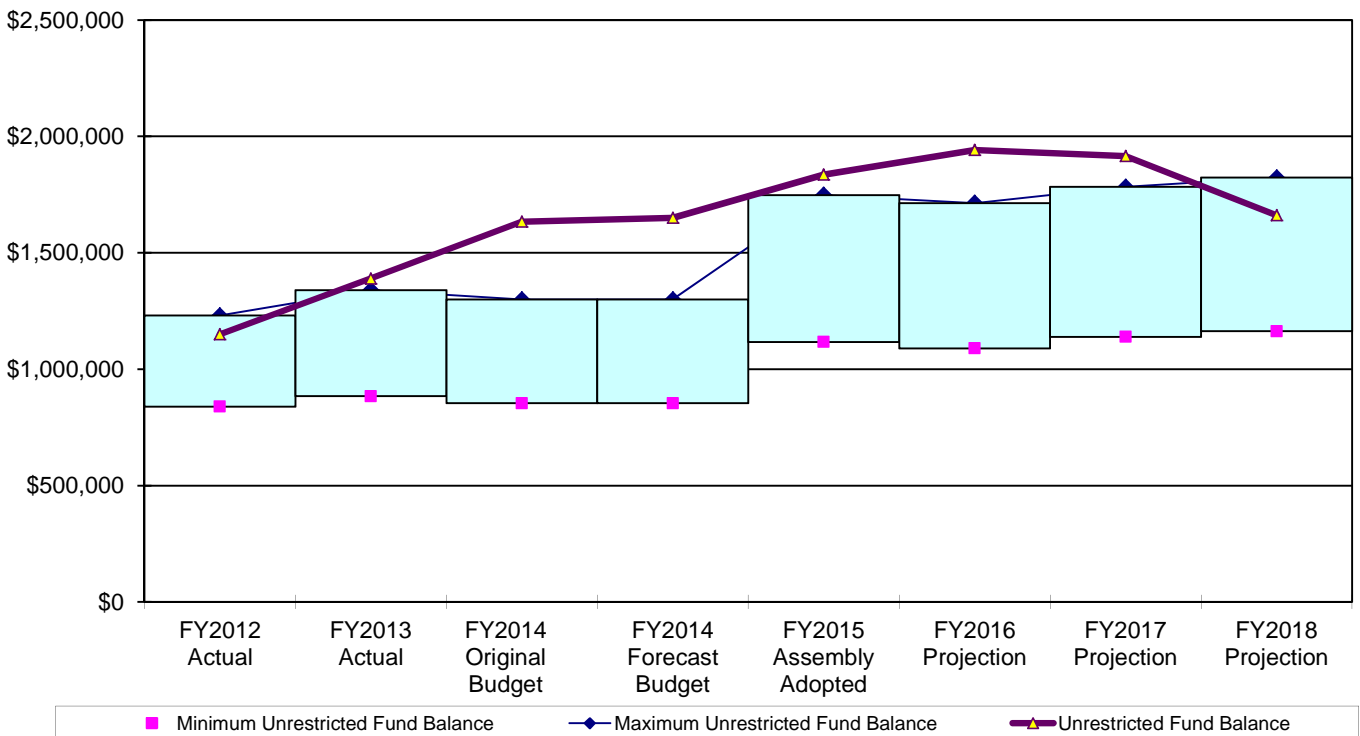
**Fund: 601 South Kenai Peninsula Hospital Service Area**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Taxable Value (000's)								
Real	1,390,390	1,437,601	1,435,237	1,435,237	1,370,406	1,397,814	1,425,770	1,454,286
Personal	40,382	61,664	63,069	63,217	89,164	89,164	89,164	89,164
Oil & Gas (AS 43.56)	76,398	68,256	113,913	113,913	120,451	120,451	120,451	120,451
Total Taxable Value:	1,507,170	1,567,521	1,612,219	1,612,367	1,580,021	1,607,429	1,635,385	1,663,901
Mill Rate:	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 3,185,198	\$ 3,259,860	\$ 3,301,045	\$ 3,301,045	\$ 3,151,934	\$ 3,214,972	\$ 3,279,272	\$ 3,344,857
Personal	93,668	142,775	142,158	142,158	200,976	200,976	200,976	200,976
Oil & Gas (AS 43.56)	175,716	156,988	262,000	262,000	277,037	277,037	277,037	277,037
Interest	11,551	13,016	7,410	7,410	7,260	7,386	7,515	7,646
Flat Tax	91,675	98,662	87,464	103,966	87,464	89,213	90,997	92,817
Motor Vehicle Tax	73,397	72,792	78,750	78,750	73,095	74,557	76,048	77,569
Total Property Taxes	3,631,205	3,744,093	3,878,827	3,895,329	3,797,766	3,864,141	3,931,845	4,000,902
Interest Earnings	29,831	3,370	25,000	25,000	24,753	34,424	43,686	50,291
Other Revenue	402	1	-	-	-	-	-	-
Total Revenues:	3,661,438	3,747,464	3,903,827	3,920,329	3,822,519	3,898,565	3,975,531	4,051,193
Expenditures:								
Services	167,566	170,979	221,483	221,483	220,345	229,159	238,325	247,858
Total Expenditures	167,566	170,979	221,483	221,483	220,345	229,159	238,325	247,858
Operating Transfers To:								
Debt Service Fund - Bonds	1,578,068	1,518,604	1,915,319	1,915,319	1,893,150	1,890,519	1,889,700	1,883,238
Debt Service Fund - CT Scanner	395,021	395,021	-	-	-	-	-	374,428
Debt Service Fund - G/Fund Loan	-	73,247	73,247	73,247	73,247	73,247	73,247	-
Capital Projects Fund	1,625,000	1,350,000	1,450,000	1,450,000	1,450,000	1,600,000	1,800,000	1,800,000
Total Operating Transfers:	3,598,089	3,336,872	3,438,566	3,438,566	3,416,397	3,563,766	3,762,947	4,057,666
Total Expenditures and Operating Transfers	3,765,655	3,507,851	3,660,049	3,660,049	3,636,742	3,792,925	4,001,272	4,305,524
Net Results From Operations	(104,217)	239,613	243,778	260,280	185,777	105,640	(25,741)	(254,331)
Beginning Fund Balance	1,254,503	1,150,286	1,389,899	1,389,899	1,650,179	1,835,956	1,941,596	1,915,855
Ending Fund Balance	\$ 1,150,286	\$ 1,389,899	\$ 1,633,677	\$ 1,650,179	\$ 1,835,956	\$ 1,941,596	\$ 1,915,855	\$ 1,661,524

### South Kenai Peninsula Hospital Service Area Revenues and Expenditures



### South Kenai Peninsula Hospital Service Area Unreserved Fund Balance



<b>Fund</b>	<b>601</b>	<b>Department Function</b>
<b>Dept:</b>	<b>81210</b>	<b>South Kenai Peninsula Hospital Service Area-Administration</b>

**Mission**  
Meet the health care needs of the residents of the Service Area

**Program Description**  
Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

**Major Long Term Issues and Concerns:**

- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and the Hospital.
- Changes in Medicare/Medicaid reimbursement rates for the hospital.

**FY2014 Accomplishments:**

- Funding provided for over \$1.4 million in capital expenditures.
- Funding provided for a community health improvement plan.

**FY2015 New Initiatives:**

- Review of the community health improvement plan and discussion with the South Peninsula Hospital regarding action plan

**Performance Measures**

**Priority/Goal:** Effective Governance  
**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.  
**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$3,631,205	\$3,744,093	\$3,878,827	\$3,836,936

**Priority/Goal:** Effective Governance  
**Goal:** Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.  
**Objective:** Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Estimated</b>	<b>FY15 Projected</b>
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$3,765,655	\$3,507,851	\$3,660,049	\$3,636,742
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$0	\$0	\$0	\$0

**Kenai Peninsula Borough  
Budget Detail**

**Fund 601**

**Department 81210 - South Kenai Peninsula Hospital Service Area Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 35,421	\$ 46,845	\$ 60,000	\$ 60,000	\$ 51,000	\$ (9,000)	-15.00%
43012 Audit Services	41,583	31,590	44,000	44,000	47,000	3,000	6.82%
43210 Transportation/Subsistence	-	-	5,000	5,000	5,000	-	0.00%
43260 Training	-	-	5,000	5,000	15,000	10,000	200.00%
43510 Insurance Premium	90,562	92,544	107,483	107,483	102,345	(5,138)	-4.78%
Total: Services	167,566	170,979	221,483	221,483	220,345	(1,138)	-0.51%
<b>Transfers</b>							
50361 SKPH-Debt Service Fund	1,973,089	1,986,872	1,988,566	1,988,566	1,966,397	(22,169)	-1.11%
50491 SKPH-Capital Projects Fund	1,625,000	1,350,000	1,450,000	1,450,000	1,450,000	-	0.00%
Total: Transfers	3,598,089	3,336,872	3,438,566	3,438,566	3,416,397	(22,169)	-0.64%
<b>Department Total</b>	<b>\$ 3,765,655</b>	<b>\$ 3,507,851</b>	<b>\$ 3,660,049</b>	<b>\$ 3,660,049</b>	<b>\$ 3,636,742</b>	<b>\$ (23,307)</b>	<b>-0.64%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Community needs assessment coordination (\$30,000), secretarial services (\$10,000), Kachemak Bay Family Planning (\$10,000) and debt fees (\$1,000).

**43012 Audit Service.** As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

**43260 Training.** Fees for Service Area Board Members to attend training and

**50361 Transfer to Debt Service Fund.** For debt on hospital expansion project phase II (\$763,550); for debt on hospital expansion project phase III (\$1,129,600), and for a loan from the Borough's General fund for purchase of a new MRI (\$73,247).

**50491 SKPH-Capital Projects Fund.** Transfer to capital projects fund for equipment and major remodel expenditures.

**For capital projects information on this department - See the capital projects section - Pages 322, 326-327, & 339.**

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## **Debt Service Funds**

The Borough's Debt Service Funds, pages 313-317, 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, 2014 is \$7,330,000.
- 10 year bonds issued January 2007, for capital improvements, including arsenic removal at various schools, in the amount of \$2,515,000. The outstanding balance as of July 1, 2014 is \$875,000.
- 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, 2014 is \$4,975,000.
- 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, 2014 is \$20,860,000.

### **Solid Waste Debt Service Fund**

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. The bond payments are paid from the General Fund tax levy. Voters in October 2002 authorized the issuance of \$12,000,000 in bonds, of which \$7,040,000 was issued in 2003. This debt issuance was paid off in FY13. The balance of the authorized amount of \$4,960,000 was issued in 2009. The current outstanding issue is as follows:

- 5 year bonds issued December 2009 in the amount of \$4,780,000. The outstanding balance as of July 1, 2014 is \$1,015,000.

### **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, 2014 is \$1,760,000.

### **Central Kenai Peninsula General Hospital Service Area Debt Service Fund**

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy and from operating revenues of the hospital. The current outstanding issue is as follows:

- 20 year bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2014 is \$27,905,000.
- 15 year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of \$32,490,000. The outstanding balance as of July 1, 2014 is \$32,490,000.

### **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, 2014 is \$6,215,000.
- 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, 2014 is \$11,445,000.
- 5 year debt in the amount of \$313,831 was needed to supplement local funds for the purchase of a MRI. The total cost of the MRI is \$1,588,831. In April 2011, the Borough's General Fund loaned \$313,831 to the South Peninsula Hospital Service Area. Annual debt payments are \$73,247. The outstanding balance as of July 1, 2014 is \$135,469.

### **Other Debt - Bear Creek Fire Service Area Public Safety Building**

This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is as follows:

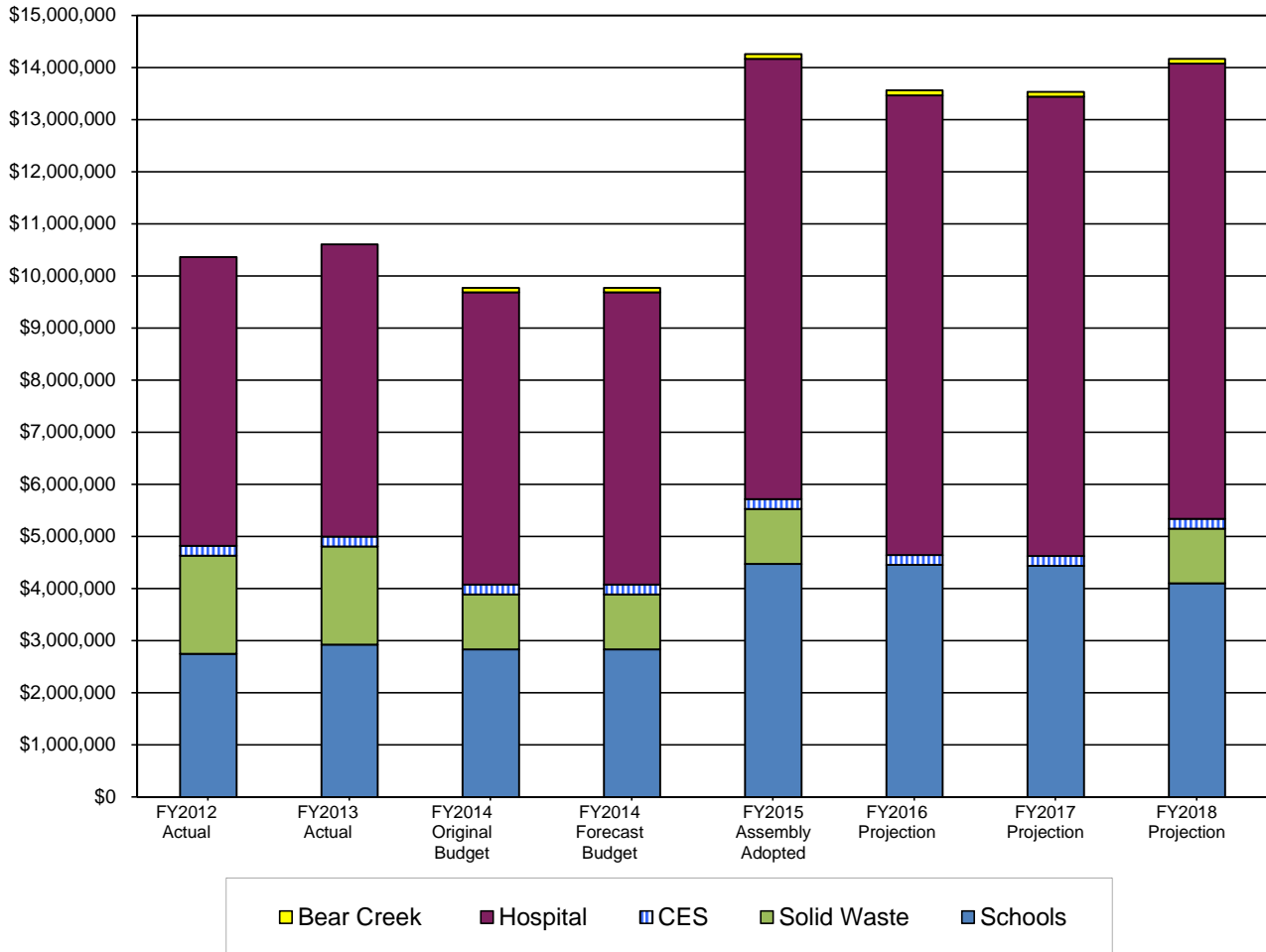
- 20 year bonds issued March 2013, for constructing and equipping a station in Bear Creek Fire Service Area in the amount of \$1,215,000. The outstanding balance as of July 1, 2014 is \$1,180,000.

### Debt Service Funds - Budget Projection

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues								
Federal Interest Subsidy	\$ 404,197	\$ 350,894	\$ 315,441	\$ 318,009	\$ 314,135	\$ 338,508	\$ 329,860	\$ 319,449
Total Revenues	404,197	350,894	315,441	318,009	314,135	338,508	329,860	319,449
Operating Transfer From:								
General Fund	2,342,600	2,561,246	2,515,623	2,503,055	4,155,361	4,112,265	4,102,277	3,778,526
Special Revenue Fund	7,686,953	7,685,175	6,938,432	6,938,432	9,788,738	9,108,848	9,101,728	10,070,078
Total Operating Transfer	10,029,553	10,246,421	9,454,055	9,441,487	13,944,099	13,221,113	13,204,005	13,848,604
Total Revenue and Operating Transfers	10,433,750	10,597,315	9,769,496	9,759,496	14,258,234	13,559,621	13,533,865	14,168,053
Expenditures:								
Services	10,433,750	10,597,315	9,769,496	9,759,496	14,258,234	13,559,621	13,533,865	14,168,053
Total Expenditures	10,433,750	10,597,315	9,769,496	9,759,496	14,258,234	13,559,621	13,533,865	14,168,053
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### General Government Debt Requirements

FY2012 To FY2018



**Kenai Peninsula Borough**  
**Summary of Debt Service Requirements FY2015 - FY2034**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020-2024	FY 2025-2029	FY 2030-2034	TOTAL
<b>School Debt</b>									
Principal	2,220,000	2,480,000	2,550,000	2,310,000	2,390,000	12,165,000	10,525,000	9,400,000	44,040,000
Interest	2,239,496	1,960,773	1,872,137	1,777,975	1,675,305	6,740,956	3,924,170	1,054,083	21,244,895
<b>Total</b>	<b>\$4,459,496</b>	<b>\$4,440,773</b>	<b>\$4,422,137</b>	<b>\$4,087,975</b>	<b>\$4,065,305</b>	<b>\$18,905,956</b>	<b>\$14,449,170</b>	<b>\$10,454,083</b>	<b>\$65,284,895</b>
<b>Solid Waste Debt</b>									
Principal	1,015,000	-	-	910,000	910,000	2,730,000	-	-	5,565,000
Interest	40,600	-	-	140,000	140,000	420,000	-	-	740,600
<b>Total</b>	<b>\$1,055,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>	<b>\$3,150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,305,600</b>
<b>Central Kenai Peninsula Hospital Service Area Debt</b>									
Principal	4,035,000	4,180,000	4,295,000	4,440,000	4,605,000	25,990,000	12,850,000	-	60,395,000
Interest	2,446,993	2,303,106	2,183,405	2,038,420	1,875,067	6,427,764	1,941,250	-	19,216,005
<b>Total</b>	<b>\$6,481,993</b>	<b>\$6,483,106</b>	<b>\$6,478,405</b>	<b>\$6,478,420</b>	<b>\$6,480,067</b>	<b>\$32,417,764</b>	<b>\$14,791,250</b>	<b>\$0</b>	<b>\$79,611,005</b>
<b>South Kenai Peninsula Hospital Service Area Debt</b>									
Principal	1,160,961	1,544,152	1,604,330	1,595,310	1,666,118	7,774,553	4,070,000	-	19,415,424
Interest	805,436	793,042	732,045	661,356	588,823	1,921,180	397,813	-	5,899,693
<b>Total</b>	<b>\$1,966,397</b>	<b>\$2,337,194</b>	<b>\$2,336,375</b>	<b>\$2,256,666</b>	<b>\$2,254,941</b>	<b>\$9,695,733</b>	<b>\$4,467,813</b>	<b>\$0</b>	<b>\$25,315,117</b>
<b>Central Emergency Services Debt</b>									
Principal	115,000	120,000	125,000	130,000	135,000	775,000	360,000	-	1,760,000
Interest	75,728	71,128	66,328	61,172	55,809	186,606	24,525	-	541,296
<b>Total</b>	<b>\$190,728</b>	<b>\$191,128</b>	<b>\$191,328</b>	<b>\$191,172</b>	<b>\$190,809</b>	<b>\$961,606</b>	<b>\$384,525</b>	<b>\$0</b>	<b>\$2,301,296</b>
<b>Bear Creek Fire Service Area Public Safety Building Debt</b>									
Principal	40,000	45,000	45,000	45,000	50,000	275,000	340,000	340,000	1,180,000
Interest	54,020	52,420	50,620	48,820	47,020	201,400	132,350	38,930	625,580
<b>Total</b>	<b>\$94,020</b>	<b>\$97,420</b>	<b>\$95,620</b>	<b>\$93,820</b>	<b>\$97,020</b>	<b>\$476,400</b>	<b>\$472,350</b>	<b>\$378,930</b>	<b>\$1,805,580</b>

**Kenai Peninsula Borough  
Debt Service Fund  
Budget Detail**

Acct	Description	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget	%
308.79000	School Debt Service 2004 Issue	1,070,991	1,105,550	1,018,750	1,018,750	1,038,025	19,275	1.89%
308.79000	School Debt Service 2007 Issue	316,725	311,825	314,538	314,538	316,725	2,187	0.70%
308.79000	School Debt Service 2011 Issue	1,359,081	1,494,765	1,487,776	1,487,776	1,477,241	(10,535)	-0.71%
308.79000	School Debt Service 2014 Issue	-	-	-	-	1,627,505	1,627,505	-
349.94910	Bond Issue Expense	-	-	10,000	-	10,000	-	0.00%
340.32000	Solid Waste 2003 Issue	831,125	829,000	-	-	-	-	-
340.32000	Solid Waste 2010 Issue	1,051,450	1,052,950	1,055,150	1,055,150	1,055,600	450	0.04%
342.51210	Bear Creek Debt Service Fund	-	-	83,488	83,488	94,020	10,532	12.61%
358.51610	CES Debt Service Fund	191,378	190,378	190,128	190,128	190,728	600	0.32%
360.81110	CPGH Debt Service 2004 Issue	3,639,911	3,625,975	3,621,100	3,621,100	3,522,725	(98,375)	-2.72%
360.81110	CPGH Debt Service 2014 Issue	-	-	-	-	2,959,268	2,959,268	-
361.81210	SPH Debt Service 2004 Issue	768,417	785,150	785,750	785,750	763,550	(22,200)	-2.83%
361.81210	SPH Debt Service 2007 Issue	1,131,425	1,128,475	1,129,569	1,129,569	1,129,600	31	0.00%
361.81210	SPH MRI Building	73,247	73,247	73,247	73,247	73,247	-	0.00%
<b>Total Current Debt Service</b>		<b>\$ 10,433,750</b>	<b>\$ 10,597,315</b>	<b>\$ 9,769,496</b>	<b>\$ 9,759,496</b>	<b>\$ 14,258,234</b>	<b>\$ 4,488,738</b>	<b>45.95%</b>

**Summary of Bonded Debt By Issuance Date**

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/14
<b>School Bonds:</b>						
8/7/2003 *	14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	7,330,000
1/31/2007	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	875,000
12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	14,975,000
11/14/2013	20,860,000	70%	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	20,860,000
	<u>\$ 54,940,000</u>					<u>\$ 44,040,000</u>
<b>Solid Waste Bonds:</b>						
12/18/2009	<u>\$ 4,780,000</u>		2.00 - 4.00	2011-2015	\$1,051,450 to \$1,071,928	<u>\$ 1,015,000</u>
<b>Bear Creek Fire Service Area:</b>						
3/12/2013	<u>\$ 1,215,000</u>		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	<u>\$ 1,180,000</u>
<b>Central Emergency Service Area:</b>						
6/21/2006	<u>\$ 2,500,000</u>		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	<u>\$ 1,760,000</u>
<b>Central Kenai Peninsula Hospital Debt:</b>						
12/10/2003 *	\$ 47,985,000		2.50 - 5.00	2005-2024	\$3,520,000 to \$3,769,184	\$ 27,905,000
2/20/2014	<u>32,490,000</u>		0.38 - 5.00	2015-2029	\$2,955,500 to \$2,960,067	<u>32,490,000</u>
	<u>\$ 80,475,000</u>					<u>\$ 60,395,000</u>
<b>South Kenai Peninsula Hospital Debt:</b>						
9/30/2003 *	10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	6,215,000
8/28/2007	<u>14,555,000</u>		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	<u>11,445,000</u>
	<u>\$ 24,845,000</u>					<u>\$ 17,660,000</u>

\* Defeasance a portion of bond effective 9/15/2011.

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# Capital Projects Funds

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# ***Kenai Peninsula Borough***

## ***FY2015 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 2015 through 2019 and is on page 322. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 323. The fifth section consists of a detail five-year summary for each fund and starts on page 328. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) for projects with a cost of \$50,000 or more and starts on page 340.

### **Capital Project Funds**

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

### **Summary of funding sources**

With the exception of the capital project fund that has been set up to account for projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough  
Capital Project Funds  
Expenditure Summary  
Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<u>General Government:</u>					
School Revenue	\$ 1,275,000	\$ 10,611,930	\$ 14,220,045	\$ 2,425,000	\$ 7,425,000
Bond Funded:					
* School Projects	-	-	4,000,000	12,000,000	-
Solid Waste	-	-	-	5,000,000	-
Central Emergency Services	-	-	-	-	8,000,000
General Government	305,000	6,435,000	-	175,000	-
Resource Management	-	-	-	2,282,000	250,000
Solid Waste	195,500	1,808,000	340,000	5,000,000	600,000
<u>Service Areas:</u>					
Nikiski Fire	1,200,000	925,000	325,000	450,000	250,000
Bear Creek	-	597,000	-	500,000	-
Anchor Point Fire and Emergency Medical	-	250,000	45,000	225,000	200,000
Central Emergency Services	30,000	210,000	11,060,000	760,000	1,162,000
Kachemak Emergency	60,000	560,000	-	-	60,000
North Peninsula Recreation	125,000	260,000	320,000	135,000	345,000
* Roads	3,534,245	3,839,625	3,141,350	2,941,550	737,334
* Central Kenai Peninsula Hospital	20,120,250	75,074,445	12,771,234	2,049,082	37,750,000
South Kenai Peninsula Hospital	936,247	2,127,000	1,429,500	26,960,000	1,365,000
Total Expenditures	<u>\$ 27,781,242</u>	<u>\$ 102,698,000</u>	<u>\$ 47,652,129</u>	<u>\$ 60,902,632</u>	<u>\$ 58,144,334</u>

\* Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

**Kenai Peninsula Borough  
Capital Project Funds  
Detailed Project Descriptions**

**School Revenue Capital Projects**

Area-wide portables and outbuildings (project cost \$50,000)

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 # 400.72010.15851.49999

Area-wide flooring replacement upgrades (project cost \$150,000)

Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. FY14 projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.15755.49999.

Area-wide water quality improvements (project cost \$150,000)

Replacement of water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.15759.49999.

Area-wide asbestos removal and repair (project cost \$100,000)

These funds will be used to remove asbestos contained in flooring, building materials and insulation. Project #400.78050.15756.49999.

Area-wide electrical and lighting upgrades (project cost \$140,000)

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 #400.78050.15758.49999.

Area-wide HVAC upgrades and repairs (project cost \$125,000)

These funds will be used to replace and/or upgrade existing control systems, circulation pumps, hot water units and various HVAC devices to eliminate constant maintenance and to improve energy consumption at schools. These projects will reduce maintenance costs. Project #400.78050.15801.49999.

Area-wide locker replacement (project cost \$75,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. These projects have been identified and will be completed in FY14 and FY15. Project #400.78050.15855.49999.

Area-wide generator and associated hardware upgrades (project cost \$125,000)

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 #400.78050.15860.49999.

Nanwalek propane tank separation and re-piping (project cost \$175,000)

Replacement of the propane tank at Nanwalek for code compliance, increased capacity and safety. Project #400.71030.15704.49999.

Area-wide doors and entries (project cost \$125,000)

This is a multi-year project to replace deteriorated exterior doors and entries resulting in decreased energy costs and lower maintenance cost. Project # 400.78050.15728.49999.

Kenai Middle School Home Economic Kitchen Renovation (project cost \$30,000)

Additional funding for remodel of the Kenai Middle School Home Economic Kitchen renovation, \$46,795 was authorized in FY2014 for this project. Project # 400.73030.15748.49999.

Nikiski/NorthStar Bathroom Tile Replacements (project cost \$30,000)

Replacement of the tiles in the bathrooms which have separated from the walls. Demo is needed to determine the extent of the problem. Project # 400.71081.15BTH.49999.

**General Government**

Software Upgrade (project cost \$75,000)

Additional funds to support the Manatron assessing and tax billing system and sales tax upgrades as needed. Project # 407.19010.15SOF.49999.

Records Management Remodel (project cost \$205,000)

Remodel of the Records Center, creating a more efficient use of space, relocation of computer backup systems creating its own secure space, provide clean fire suppression for the computer equipment, relocate the break room, and replace the flooring. Project # 407.19010.15RMR.49999.

Poppy Lane Building Remodel (project cost \$25,000)

Remodel of the Capital Projects and Roads offices at the Poppy Lane building, creating a more efficient use of space, a more secure employee environment, and improving ADA access, by reallocation of office space. Project # 407.19010.15POP.49999.

**Solid Waste**

Dumpster replacement/recycle container replacement (project cost \$80,500)

Funds are needed to replace aging dumpsters and recycle containers. The newly constructed dumpsters will come equipped with bear resistant doors. This project is expected to have a positive impact on the operating budget by lowering the repair and maintenance cost needed to maintain an aging fleet of transfer dumpsters and recycle containers. Project #411.32122.15DMP.49999.

Transfer station repairs (project cost \$115,000)

Repair water damage to scale house walls and replacement of deteriorated cast in place concrete stairways. Upgrade stairway protection to include translucent panels between side walls and awning roof. Upgrade entry protection to scale house entries to reduce weather exposure. Project #411.32122.15RPR.49999.

**Nikiski Fire Service Area**

Fire rescue training grounds (project cost \$225,000)

Construction of training facility at Station #2 for conducting rescue/structural fire scenarios. Project # 441.51110.15414.49999.

Vehicle Computer Aided Dispatch (project cost \$250,000)

Implement computer aided dispatch mobile data terminals in 15 emergency response vehicles. Project #441.51110.15416.49999.

Ambulance (project cost \$225,000)

Replacement of 1997 medic unit. Project # 441.51110.15413.48310.

Station #1 repairs and maintenance (project cost \$500,000)

Provide needed repairs and upgrades to Station #1. Project # 441.51110.15415.49999.

**Central Emergency Services**

EKG Monitor (project cost \$30,000)

Purchase a back-up Lifepak 15 cardiac monitor to be placed into service on an Advanced Life Support engine. The monitor is the main tool used by Paramedic's and EMT's on all advanced life support emergency calls. This new monitor is light weight, has longer lasting battery, and provides more detailed information for medics to use for diagnosing a patient's medical issue. Project #443.51610.15461.48515.

### **Kachemak Emergency Service Area**

Paramedic response and incident command vehicle (project cost \$60,000)

Project #446.51810.15481.49999.

### **North Peninsula Recreation Service Area**

Replace chemical controller for pool and spa (project cost \$20,000)

Replacement of the automated controllers which control chemical injection/consumption for the pool and spa. The current system is antiquated and requires constant oversight and re-calibration. Project #459.61110.15451.49999.

Replace iron filter tank (project cost \$25,000)

The Nikiski Pool operates on a dual tank iron filter system. In FY13 the service area had to replace one of the tanks, and it was determined at that time the second tank requires replacement in order for the system to operate as intended. Project #459.61110.15452.49999.

Refurbish fresh water tank (project cost \$80,000)

This project is intended to refurbish the inside of the Nikiski Pool's fresh water tank. The 10,000 gallon fresh water tank is situated underground at the Nikiski Pool and provides the supply of water for the entire facility. Currently, the inside of this tank has corrosion spots and produces a significant amount of rust in the water. Project #459.61110.15453.49999.

### **Road Service Area**

Borough-wide Gravel Project (project cost: \$315,000)

Gravel road projects over the next three years include replacing lost material on the following proposed roads in the Central Region: Adkins Road, Otter Trail Road, Lake Road and Mann Road. South Region: Lichen Street, Manor Road and Hill Avenue. West Region: Oil Well Road, Irish Hills Avenue, Stubblefield Drive and Rex's Road. North Region: Autumn Lane, Nichols Street, Foley Drive, Balto Drive, Canova Court, Bishop Drive, Leonard Drive, Pipeline Road and Horner Road. Project #434.33950.15GRA.49999.

Northern Lights Boulevard, Delta Avenue, Parkway Avenue, Sunrise Avenue, Pero Street and Suthard Boulevard (project cost: \$624,375)

Project will lower steep grade, improve drainage, and add gravel cap. Project #434.33950.C5NLI.49999.

Oehler Road, Airport Heights Street and Domina Avenue (project cost: \$461,250)

Project will construct a turn-around, improve drainage, widen roads, and add gravel cap. Project #434.33950.C3OEH.49999.

Forest Road Bridge (project cost: \$200,000)

Project will lengthen bridge to help accommodate changing flow patterns of Sometimes Creek. Project #434.33950.E3FOR.49999.

Panorama Avenue, Melody Lane, Fishermans Road, Morning Circle, Rhines Road and Capryl Road (project cost: \$490,500)

Project will improve drainage, widen road for snow storage and lower steep grades on Panorama Avenue, Fisherman's Road, Capryl Road and Rhines Road that approach the highway. Project #434.33950.N1PAN.49999.

Milky Way (project cost: \$307,500)

Project will widen road, improve drainage, and add gravel cap. Project #434.33950.N2MIL.49999.

Rose Avenue and Baseball Street (project cost: \$165,750)

Project will widen roads, improve drainage, and add gravel cap. Project #434.33950.S3ROS.49999.

Shelby Kay Street and Brenmark Road (project cost: \$477,870)

Project will widen roads, improve drainage, and add gravel cap. Project #434.33950.S7SHE.49999.

Hook, Log Avenue and Missing Link Road (308,250)

Project will improve drainage, alleviate glaciation, widen road for snow storage, and add gravel. Project #434.33950.W2HOO.49999.

Elaine Avenue (project cost: \$183,750)

Project will construct a turn-around, improve drainage and upgrade approach onto highway. Project #434.33950.W3ELA.49999.

**South Kenai Peninsula Hospital Service Area**

CT ASiR Upgrade/128 slice upgrade (project cost: \$146,200)

ASiR uses reconstruction technology to reduce unwanted noise in CT images, allowing for improved image quality at up to 40% less dose as well as increase reconstruction speeds and image transfer rates. The 128 slice upgrade will provide 128 0.625mm images per axial tube rotation allowing for increased image speed and improved visualization of small objects allowing the 7 year old CT unit to remain current with CT imaging techniques. The largest impact will be reduction of radiation dose to the patient keeping SPH in compliance with recommendations set by the ACR, FDA, JCAHO, and CMS. Project # 491.81210.15SHB.48516.

Drager/Innovian Anesthesia hardware/software upgrade (project cost: \$145,358)

The equipment and software are no longer be supported by Drager. These will allow for an upgrade to the system, including interfacing to the hospital's electronic health records. Project # 491.81210.15SHC.48516.

Desiccant Air Dryer (project cost: \$96,000)

Needed to meet the relative humidity requirement of less than 60% per CMS in the operating rooms. Project # 491.81210.15SHD.48516.

Flooring replacement of 9 LTC resident rooms Project Cost: \$61,000

Install new rubber floor tile in nine of the remaining Long Term Care resident rooms. These rooms still have the original flooring from 1985. Improve resident comfort and less floor maintenance. Project # 491.81210.15SHE.48516.

Security System upgrade (phase 2) Project Cost: \$60,000

Installation and setup of 29 new interior cameras, four new door access control points and three video monitor work stations. Improve Safety and Security for patients, residents, visitors and staff. Project # 491.81210.15SHF.48516.

Generator for Homer Medical Center (project cost: \$45,000)

To provide power when electricity is off for extended periods of time. Project # 491.81210.15SHG.48516.

CPSI Warm Server (project cost: \$44,000)

Disaster recovery up to date CPSI located in Hillsboro, OR. Project # 491.81210.15SHH.48516.

PACS Software Upgrade (project cost: \$39,500)

The version 12 upgrade for PACS allows for a virtualized maintenance environment as well as added PACS functionality and upgraded remote PACS access for the providers. The V12 web-enabled viewer simplifies the deployment process and allows the Radiologist who reads from home the same tools and functionality they are accustomed to using at the hospital. V12 allows providers access to images regardless of OS, browser and platform while providing increased security of the data. Project # 491.81210.15SHI.48516.

MRI Software upgrade – Tim whole body suite (project cost: \$33,750)

The Tim whole body suite enables table movement for imaging of up to 205cm allowing for faster exams and greater image resolution, allowing patients to go into the MRI bore feet first for exams instead of head first, decreasing claustrophobia and anxiety. Project # 491.81210.15SHJ.48516.

SY801 Stress Test System (project cost: \$33,175)

Replacement of the current stress test system which is unreliable and no longer supported by the manufacturer. Project # 491.81210.15SHK.48516.

CPSI Production Server Replacement (project cost: \$33,000)

Replace the current server for the hospital electronic health records system which is over 6 years old and running out of warranty. Project # 491.81210.15SHL.48516.

Mini Split Air Conditioners (project cost: \$30,000)

Prevent equipment overheating shutdown and increase comfort levels for patients and staff in Lab and Endoscopy. Project # 491.81210.15SHM.48516.

Various Equipment (project cost: \$169,264)

Thirteen items ranging in cost from \$6,000 (Stretcher for eye surgeries) to \$24,700 (Fetal Heart Monitor). Also includes some non-clinical items such as replacing our electric cook top and ovens with natural gas units. Project # 491.81210.15SHN.48516.

**School Revenue Capital Projects Fund  
Projected Revenues and Appropriations  
Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<b>Funds Provided</b>					
Transfer From Other Funds	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
State Grants Revenue	-	9,491,930	12,920,045	1,325,000	6,250,000
<b>Total Funds Provided</b>	<b>1,250,000</b>	<b>10,741,930</b>	<b>14,170,045</b>	<b>2,575,000</b>	<b>7,500,000</b>
<b>Funds Applied</b>					
Nanwalek Propane Tank Repairs	175,000	-	-	-	-
Areawide Asbestos Abatement	100,000	75,000	100,000	100,000	100,000
Areawide Doors & Entries	125,000	100,000	150,000	100,000	150,000
Areawide Electrical & Lighting Upgrades	140,000	100,000	100,000	100,000	100,000
Areawide Portables & Outbuildings	50,000	100,000	100,000	100,000	100,000
Areawide Flooring Replacement/Upgrades	150,000	100,000	150,000	75,000	150,000
Areawide Generator upgrades/replacements	125,000	100,000	100,000	100,000	100,000
Areawide HVAC/DDC Upgrades	125,000	100,000	100,000	100,000	100,000
Areawide Locker Replacement	75,000	100,000	100,000	100,000	100,000
Areawide Water Quality Upgrades	150,000	100,000	100,000	100,000	100,000
Nikiski/Northstar Bathroom Tile Replacement	30,000	20,000	-	-	-
Kenai Middle Home Economics Kitchen Renovation	30,000	-	-	-	-
Mountain View Bathroom Tile Replacement	-	50,000	-	-	-
Areawide Playground Upgrades	-	75,000	100,000	150,000	100,000
Areawide ADA Upgrades	-	-	100,000	75,000	75,000
Auditorium Lighting Upgrades	-	100,000	100,000	-	-
Borough Tracks payfields (G)	-	-	-	300,000	6,000,000
Fire Alarm Upgrades (G)	-	275,000	250,000	-	-
Homer High roof repair (G)	-	5,616,930	-	-	-
Direct Digital Control System Replacment (G)	-	-	700,000	-	-
Window and Siding Replacments (G)	-	2,000,000	500,000	-	-
Asphalt/Sidewalk/Curb Repairs (G)	-	100,000	1,561,600	100,000	100,000
Bleacher Replacement (G)	-	-	750,000	-	-
Teacher Housing @ Remotes Sites (G)	-	-	1,200,000	-	-
Ninilchik Bus Lanes (G)	-	-	-	75,000	-
Homer Middle School Drainage (G)	-	750,000	-	-	-
Kenai Middle School Asbestos Removal/Office remodel (G)	-	-	7,458,445	-	-
Seward High Office Remodel (G)	-	-	500,000	-	-
Parking and Traffic Improvements (G)	-	750,000	-	850,000	150,000
<b>Total Funds Applied</b>	<b>1,275,000</b>	<b>10,611,930</b>	<b>14,220,045</b>	<b>2,425,000</b>	<b>7,425,000</b>
Net Results From Operations	(25,000)	130,000	(50,000)	150,000	75,000
Beginning Fund Balance	56,640	31,640	161,640	111,640	261,640
<b>Ending Fund Balance</b>	<b>\$ 31,640</b>	<b>\$ 161,640</b>	<b>\$ 111,640</b>	<b>\$ 261,640</b>	<b>\$ 336,640</b>
(G) Grant funded					



**Bond Funded Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<b>Funds Provided:</b>					
School Improvement Bonds	\$ -	\$ -	\$ 16,000,000	\$ -	\$ -
Solid Waste, New Cell Development	-	-	-	5,000,000	-
Central Emergency Services SA Bonds	-	-	-	-	8,000,000
Total Proceeds From Debt Issuance	-	-	16,000,000	5,000,000	8,000,000
Other Sources	-	-	-	-	-
Total Funds Provided	-	-	16,000,000	5,000,000	8,000,000
<b>Funds Applied:</b>					
Current and Future Year Designations:					
School Bond Projects	-	-	4,000,000	12,000,000	-
Solid Waste	-	-	-	5,000,000	-
Central Emergency Services	-	-	-	-	8,000,000
Total Current & Future Year Designations	-	-	4,000,000	17,000,000	8,000,000
Net Results From Operations	-	-	12,000,000	(12,000,000)	-
Beginning Fund Balance					
School Improvement Bonds	-	-	-	12,000,000	-
Solid Waste Bonds	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
Total Beginning Fund Balance	-	-	-	12,000,000	-
Ending Fund Balance					
School Improvement Bonds	-	-	12,000,000	-	-
Solid Waste Bonds	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
Total Ending Fund Balance	\$ -	\$ -	\$ 12,000,000	\$ -	\$ -

NOTE: Projects shown on this page require a separate ordinance.

**General Government Capital Projects Funds  
Projected Revenues and Appropriations  
Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<b>Funds Provided:</b>					
Transfer From Other Funds:					
General government	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
General government - Resource Management	-	-	-	-	250,000
Solid waste	150,000	150,000	150,000	150,000	150,000
Total Transfer From Other Funds	400,000	400,000	400,000	400,000	650,000
Grant Revenue/Debt Issuance:					
General Government	-	6,435,000	-	-	-
General government - Resource Planning	-	-	-	2,282,000	-
Solid waste	-	1,808,000	-	5,000,000	-
Total Funds Provided	400,000	8,643,000	400,000	7,682,000	650,000
<b>Funds Applied:</b>					
<b>General Government Capital Project Fund</b>					
Software Upgrade	75,000	-	-	175,000	-
Records Management Remodel	205,000	-	-	-	-
Poppy Lane Building Remodel	25,000	-	-	-	-
HVAC/Fire Alarm/Sprinkler	-	6,435,000	-	-	-
Total General Government	305,000	6,435,000	-	175,000	-
<b>Resource Management Capital Project Fund</b>					
West Side Development	-	-	-	-	250,000
River Center Expansion (G)	-	-	-	2,282,000	-
Total Resource management	-	-	-	2,282,000	250,000
<b>Solid Waste Capital Project Fund</b>					
Dumpster/Recycle Container Replacement	80,500	-	-	-	-
Kenai, Sterling, Nikiski Transfer Facilities repair/upgrades	115,000	-	-	-	-
CPL Equipment Maintenance Building (G)	-	1,808,000	-	-	-
CPL Gas Collection Design	-	-	80,000	-	-
CPL Cell Three Design	-	-	260,000	-	-
CPL Cell Three Construction	-	-	-	5,000,000	-
CPL Gas Collection & Flare System	-	-	-	-	600,000
Total Solid Waste	195,500	1,808,000	340,000	5,000,000	600,000
Total Funds Applied	500,500	8,243,000	340,000	7,457,000	850,000
Net Results From Operations	(100,500)	400,000	60,000	225,000	(200,000)
<b>Beginning Fund Balance</b>					
General Government	275,058	220,058	470,058	720,058	795,058
Resource Management	38,132	38,132	38,132	38,132	38,132
Solid Waste	392,493	346,993	496,993	306,993	456,993
Total Beginning Fund Balance	705,683	605,183	1,005,183	1,065,183	1,290,183
<b>Ending Fund Balance</b>					
General Government	220,058	470,058	720,058	795,058	1,045,058
Resource Management	38,132	38,132	38,132	38,132	38,132
Solid Waste	346,993	496,993	306,993	456,993	6,993
Total Ending Fund Balance	\$ 605,183	\$ 1,005,183	\$ 1,065,183	\$ 1,290,183	\$ 1,090,183
(G) Grant funded					

**Nikiski Fire Service Area Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<b>Funds Provided</b>					
Interest Revenue	\$ 20,530	\$ 10,867	\$ 7,174	\$ 6,773	\$ 3,550
Operating Transfers In	750,000	750,000	300,000	300,000	300,000
Grant Revenue	-	-	-	-	-
<b>Total Funds Provided</b>	<b>770,530</b>	<b>760,867</b>	<b>307,174</b>	<b>306,773</b>	<b>303,550</b>
<b>Funds Applied</b>					
Station #2 Training Grounds	225,000	-	-	-	-
Vehicle Computer Aided Dispatch	250,000	-	-	-	-
Medic #5 Ambulance Tyonek (1997)	225,000	-	-	-	-
Station #1 Repair & Maintenance	500,000	-	-	-	-
Station #1 Roof & Exterior	-	750,000	-	-	-
Hose Replacement	-	75,000	-	-	-
Unit #4 Training (2003)	-	50,000	-	-	-
Unit #3 Mechanic Truck (2000)	-	50,000	-	-	-
Medic #4 Ambulance Beluga (2001)	-	-	225,000	-	-
C-2 Response Truck (2005)	-	-	50,000	-	-
Station #2 Unit #5 Plow Truck (2000)	-	-	50,000	-	-
Engine #4 Tyonek (1984)	-	-	-	450,000	-
AirPack Replacements	-	-	-	-	200,000
Station #1 Unit #6 Plow Truck (2002)	-	-	-	-	50,000
<b>Total Funds Applied</b>	<b>1,200,000</b>	<b>925,000</b>	<b>325,000</b>	<b>450,000</b>	<b>250,000</b>
<b>Total Funds Applied</b>	<b>1,200,000</b>	<b>925,000</b>	<b>325,000</b>	<b>450,000</b>	<b>250,000</b>
<b>Net Results From Operations</b>	<b>(429,470)</b>	<b>(164,133)</b>	<b>(17,826)</b>	<b>(143,227)</b>	<b>53,550</b>
<b>Beginning Fund Balance</b>	<b>912,453</b>	<b>482,983</b>	<b>318,850</b>	<b>301,024</b>	<b>157,797</b>
<b>Ending Fund Balance</b>	<b>\$ 482,983</b>	<b>\$ 318,850</b>	<b>\$ 301,024</b>	<b>\$ 157,797</b>	<b>\$ 211,347</b>

**Bear Creek Fire Service Area Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 4,498	\$ 7,491	\$ 2,477	\$ 2,477	\$ 4,783
Operating Transfers In	40,000	100,000	100,000	100,000	100,000
Grant Revenue-Interface Unit/Mini Pumper	-	400,000	-	-	-
Grant Revenue	-	-	-	300,000	-
Total Funds Provided	44,498	507,491	102,477	402,477	104,783
<u>Funds Applied</u>					
Interface Unit Matching Funds (\$150,000)	-	550,000	-	-	-
Replace Snow Machine	-	12,000	-	-	-
Replace Breathing Air Compressor	-	35,000	-	-	-
Replacement air packs	-	-	-	100,000	-
Replace Tanker 125	-	-	-	400,000	-
Total Funds Applied	-	597,000	-	500,000	-
Net Results From Operations	44,498	(89,509)	102,477	(97,523)	104,783
Beginning Fund Balance	155,114	199,612	110,103	212,580	115,057
Ending Fund Balance	\$ 199,612	\$ 110,103	\$ 212,580	\$ 115,057	\$ 219,840

**Anchor Point Fire and Emergency Service Area Capital Project Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<u>Funds Provided</u>					
Interest Revenue	\$ 661	\$ 2,364	\$ 4,104	\$ 4,872	\$ 6,669
Operating Transfers In	75,000	75,000	75,000	75,000	75,000
Grant Revenue/Other Funds	-	250,000	-	225,000	200,000
Total Funds Provided	75,661	327,364	79,104	304,872	281,669
<u>Funds Applied</u>					
Rescue Vehicle (replace Rescue 43)	-	220,000	-	-	-
Training Mannequin	-	30,000	-	-	-
Staff/Command Vehicle (replaces Utility 58)	-	-	45,000	-	-
Fire Training Facility	-	-	-	225,000	-
Rescue Truck (replace Rescue 53)	-	-	-	-	200,000
Total Funds Applied	-	250,000	45,000	225,000	200,000
Net Results From Operations	75,661	77,364	34,104	79,872	81,669
Beginning Fund Balance	29,387	105,048	182,412	216,516	296,388
Ending Fund Balance	\$ 105,048	\$ 182,412	\$ 216,516	\$ 296,388	\$ 378,057

**Central Emergency Service Area Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015				
	Assembly	FY2016	FY2017	FY2018	FY2019
	Adopted	Projected	Projected	Projected	Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 17,617	\$ 21,043	\$ 23,332	\$ 27,582	\$ 26,367
Transfers From Other Funds	100,000	250,000	250,000	250,000	250,000
Grant Revenue	-	-	2,100,000	450,000	1,000,000
Debt Issuance	-	-	8,800,000	-	-
Total Funds Provided	117,617	271,043	11,173,332	727,582	1,276,367
<u>Funds Applied:</u>					
Lifepak 15 EKG monitor	30,000	-	-	-	-
Replace 906 (Fire Marshal vehicle)	(New 2000)	50,000	-	-	-
Replace 991 (Station 1 utility)	(New 2008)	60,000	-	-	-
Replace Medic 1	(New 2008)	100,000	-	-	-
Station 1 Removal/Relocation	-	-	10,900,000	-	-
Replace 994 (Station 4 utility)	(New 1998)	-	60,000	-	-
Replace Medic 3	(New 2008)	-	100,000	-	-
Replace 902 (Chiefs vehicle)	(New 2004)	-	-	50,000	-
Replace 993 (Station 3 utility)	(New 2001)	-	-	60,000	-
Replace Medic 5	(New 2010)	-	-	100,000	-
Station 3 roof replacement	-	-	-	100,000	-
SCBA / Air Compressor Replacement	-	-	-	450,000	-
Replace 996 (Station 6 utility)	(New 2011)	-	-	-	62,000
Replace Aerial Apparatus (Soldotna)	(New 1998)	-	-	-	1,000,000
Replace Medic 2	(New 2002)	-	-	-	100,000
Total Funds Applied	30,000	210,000	11,060,000	760,000	1,162,000
Net Results From Operations	87,617	61,043	113,332	(32,418)	114,367
Beginning Fund Balance	473,536	561,153	622,196	735,528	703,110
Ending Fund Balance	\$ 561,153	\$ 622,196	\$ 735,528	\$ 703,110	\$ 817,477

**Kachemak Emergency Service Area Capital Projects Fund  
Projected Revenues and Appropriations  
Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 604	\$ 1,518	\$ 3,802	\$ 6,138	\$ 8,526
Operating Transfers In	100,000	100,000	100,000	100,000	100,000
Other Revenue Sources Grants/Bonds	-	560,000	-	-	-
<b>Total Funds Provided</b>	<b>100,604</b>	<b>661,518</b>	<b>103,802</b>	<b>106,138</b>	<b>108,526</b>
<u>Funds Applied:</u>					
Quint	-	560,000	-	-	-
Command/Paramedic Vehicle	60,000	-	-	-	-
Utility Vehicle	-	-	-	-	60,000
SCBA	-	-	-	-	-
Air/Rehab/Rescue/Lighting	-	-	-	-	-
Custom Tanker/Pumper	-	-	-	-	-
<b>Total Funds Applied</b>	<b>60,000</b>	<b>560,000</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
Net Results from Operations	40,604	101,518	103,802	106,138	48,526
Beginning Fund Balance	26,857	67,461	168,979	272,781	378,919
Ending Fund Balance	<u>\$ 67,461</u>	<u>\$ 168,979</u>	<u>\$ 272,781</u>	<u>\$ 378,919</u>	<u>\$ 427,445</u>

**North Peninsula Recreation Service Area Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015 Assembly Adopted	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<u>Funds Provided</u>					
Interest Revenue	\$ 5,036	\$ 4,736	\$ 6,382	\$ 4,303	\$ 4,968
Transfer From Other Funds	100,000	175,000	175,000	175,000	225,000
Grants	-	190,000	-	-	-
Total Funds Provided	105,036	369,736	181,382	179,303	229,968
<u>Funds Applied</u>					
Pool Tile Flooring/Drains	-	190,000	-	-	-
Replace Chemical Controllers in Pool	20,000	-	-	-	-
Replace Iron Filter Tank in Pool	25,000	-	-	-	-
Pool Fresh Water Tank Refurbish	80,000	-	-	-	-
CHP Study for Nikiski Pool	-	25,000	-	-	-
Replace 98 Ford Truck w/Plow	-	45,000	-	-	-
Ice Rink and Gym Lighting Replacement	-	-	320,000	-	-
Replace Pool Pumps	-	-	-	85,000	-
NCRC--Replace Carpet	-	-	-	50,000	-
Replace Pool Fire Alarm System	-	-	-	-	145,000
Replace Sidewalks--Pool & NCRC	-	-	-	-	200,000
Total Funds Applied	125,000	260,000	320,000	135,000	345,000
Net Results From Operations	(19,964)	109,736	(138,618)	44,303	(115,032)
Beginning Fund Balance	335,710	315,746	425,482	286,864	331,167
Ending Fund Balance	\$ 315,746	\$ 425,482	\$ 286,864	\$ 331,167	\$ 216,135



**Road Service Area Capital Projects Fund  
Projected Revenues and Appropriations  
Fiscal Years 2015 Through 2019**

	FY2015	FY2016	FY2017	FY2018	FY2019
	Assembly Proposed				
<b>Funds Provided</b>					
Interest Revenue	\$ 37,500	\$ 37,500	\$ 52,500	\$ 52,500	\$ 52,500
Operating Transfers In	400,000	400,000	800,000	1,850,000	1,850,000
State Grant/Bond Revenue	-	2,000,000	2,000,000	-	-
Total-Funds Provided	437,500	2,437,500	2,852,500	1,902,500	1,902,500
<b>Funds Applied</b>					
<b>District &amp; Project</b>					
B Borough-FY15 Wide Gravel Projects	315,000	-	-	-	-
C Northern Lights, Parkway, Delta, Sunrise, Pero, Suthard	624,375	-	-	-	-
C Oehler Road, Airport Heights Street, Domina Avenue	461,250	-	-	-	-
E Forest Road Bridge	200,000	-	-	-	-
N Panorama Ave., Melody Lane, Fishermans Rd., Rhine Rd., Capryl Rd.	490,500	-	-	-	-
N Milky Way Street	307,500	-	-	-	-
S Rose Avenue, Baseball Street	165,750	-	-	-	-
S Shelby Kay Street, Brenmark Road	477,870	-	-	-	-
W Hook Circle, Log Avenue, Missing Link Road	308,250	-	-	-	-
W Elaine Avenue	183,750	-	-	-	-
B Borough-FY16 Wide Gravel Projects	-	315,000	-	-	-
C Poachers Cove, Greenridge Street, Joplin Circle, Amiyung Court	-	450,000	-	-	-
C Monica Street, Kenai Drive, Cooper St., Ruth Ln., Iris Ln., Poplar Ave.	-	697,500	-	-	-
E Lost Creek Bridge Decking	-	250,000	-	-	-
E Campus Drive - Paving	-	146,000	-	-	-
N McGahan Drive -Re-pave, Marhenke Street - Paving	-	485,000	-	-	-
N Diamond Street	-	255,000	-	-	-
S Corabin Road, Louis Huber Avenue	-	352,750	-	-	-
S Rucksack Drive, Manor Road, Bidarki Drive, Bridger Road	-	586,500	-	-	-
W Amber Drive	-	153,750	-	-	-
W Robin Avenue, Ski Hill Circle, Willow Circle	-	148,125	-	-	-
B Borough-FY17 Wide Gravel Projects	-	-	315,000	-	-
C Forerunner Street, Glory Street	-	-	183,750	-	-
C Dayspring St, Hallelujah Ct., Hallelujah Trail, Seward Ave, Dudley Ave.	-	-	300,000	-	-
E Hannisford Drive, Toklat Way, Baneberry Ridge Lane	-	-	377,600	-	-
N Dividend Street	-	-	199,500	-	-
N Bastien Drive	-	-	232,500	-	-
S Waterman Road	-	-	235,875	-	-
S Neolan Drive, Wyoh Way, Langhus Drive	-	-	221,000	-	-
W Greenfield Drive, Newbury Avenue, Stardust Street	-	-	253,125	-	-
W Divine Court, Estate Court, St. Joseph Street, Rustic Ave. Re-pave	-	-	823,000	-	-
C Betty Lou Drive, Huske Street	-	-	-	701,250	-
C Alex Drive, Alex Court, Hawkins Street, Thelma Court	-	-	-	170,625	-
N Spruce Haven Street South	-	-	-	195,000	-
N Sunflower Street - Paving	-	-	-	654,000	-
S Da Mar Loop	-	-	-	314,500	-
S Lifeboat Loop, Spinaker Avenue, Nelson Street	-	-	-	269,875	-
W Oil Well Road	-	-	-	448,800	-
W Henry Avenue, Bolan Street, Rustic Avenue-2	-	-	-	187,500	-
C Merkes Road, Patty Avenue, Southwind Circle	-	-	-	-	143,959
N Foley Drive	-	-	-	-	271,875
S Sarah Avenue	-	-	-	-	246,500
W Stanford Street, St. Andrews Road	-	-	-	-	75,000
Total Funds Applied	3,534,245	3,839,625	3,141,350	2,941,550	737,334
Net Results From Operations	(3,096,745)	(1,402,125)	(288,850)	(1,039,050)	1,165,166
Beginning Fund Balance	8,707,051	5,610,306	4,208,181	3,919,331	2,880,281
Ending Fund Balance	\$ 5,610,306	\$ 4,208,181	\$ 3,919,331	\$ 2,880,281	\$ 4,045,447
(1) Estimated project engineering cost	\$ 450,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 150,000

Districts: C - Central; N - North; S - South; W - West; E - East

**Central Kenai Peninsula Hospital Service Area Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**


	FY2015 Proposed	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
<b>Funds Provided</b>					
Grants/PREF Transfers/other financing	15,120,250	76,074,305	14,872,134	14,687,250	40,253,553
<b>Total Funds Provided</b>	<b>15,120,250</b>	<b>76,074,305</b>	<b>14,872,134</b>	<b>14,687,250</b>	<b>40,253,553</b>
<b>Funds Applied</b>					
Parking Lot Renovation	-	1,000,000	-	-	-
VDI - Virtual Desktop/Single Sign-on/Remote Access	475,000	-	-	-	-
Imaging Expansion Phase III	-	2,779,445	-	-	-
OB Renovation	-	5,000,000	-	-	-
Medseek Patient Portal	-	475,000	-	-	-
Steam/Pre-Vac Autoclave	334,000	-	-	-	-
Information Systems Replacement (End of Life/End of Service)	-	520,000	540,800	562,432	-
Loading Dock Project - Expand Loading Dock	400,000	-	-	-	-
Kenai Health Center Imaging Relocation	300,000	-	-	-	-
Heritage Place Window Replacement	350,000	-	-	-	-
Behavioral Health Transitional Housing	1,500,000	-	-	-	-
Imaging Center	2,900,000	-	-	-	-
Kenai Expansion	1,000,000	-	-	-	-
Hospital Expansion to Increase Bed Capacity	-	-	-	-	30,000,000
Heritage Place Expansion	-	-	11,480,934	-	-
HCIS Replacement System	9,000,000	-	-	-	-
Air Handling and Chilled Water Equipment	971,250	-	499,500	-	-
Boiler/Biohazardous waste building	890,000	-	-	-	-
Nuclear Medicine	500,000	-	-	-	-
Energy Efficiency Upgrades as a Result of the Energy Audit	1,500,000	1,500,000	-	-	-
Information Systems Relocation	-	900,000	-	-	-
Cath Lab	-	-	-	-	7,000,000
MRI Replacement	-	2,000,000	-	-	-
Phase VI - Hospital Expansion - Tower	-	60,000,000	-	-	-
Imaging Expansion Phase IV	-	900,000	-	-	-
Diagnostic Ultrasound Systems (2)	-	-	-	-	750,000
Neurology Equipment	-	-	250,000	-	-
Furniture	-	-	-	800,000	-
Plumbing Upgrades	-	-	-	386,650	-
Windows	-	-	-	300,000	-
<b>Total Funds Applied</b>	<b>20,120,250</b>	<b>75,074,445</b>	<b>12,771,234</b>	<b>2,049,082</b>	<b>37,750,000</b>
Net Results From Operations	(5,000,000)	999,860	2,100,900	12,638,168	2,503,553
Beginning Fund Balance	6,830,788	1,830,788	2,830,648	4,931,548	17,569,716
Ending Fund Balance	<b>\$ 1,830,788</b>	<b>\$ 2,830,648</b>	<b>\$ 4,931,548</b>	<b>\$ 17,569,716</b>	<b>\$ 20,073,269</b>

The above schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.

**South Kenai Peninsula Hospital Service Area Capital Projects Fund**  
**Projected Revenues and Appropriations**  
**Fiscal Years 2015 Through 2019**

	FY2015	FY2016	FY2017	FY2018	FY2019
	Assembly	Projected	Projected	Projected	Projected
	Proposed				
<b>Funds Provided</b>					
Interest Revenue	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfer From Other Funds	1,450,000	1,600,000	1,800,000	1,800,000	1,800,000
Debt financing/Lease Purchasing	-	100,000	-	25,500,000	-
<b>Total Funds Provided</b>	<b>1,460,000</b>	<b>1,710,000</b>	<b>1,810,000</b>	<b>27,310,000</b>	<b>1,810,000</b>
<b>Funds Applied</b>					
Various Equipment	169,264	150,000	300,000	400,000	800,000
Homer Medical Center Expansion	-	500,000	-	-	-
CT ASIR Upgrade	146,200	-	-	-	-
Drager/innovian software/hardware upgrade	145,358	-	-	-	-
Desiccant Air Dryer	96,000	-	-	-	-
Flooring replacement-9 LTC rooms	61,000	-	-	-	-
Security System Upgrades (multi phased)	60,000	110,000	-	-	-
Clinic generator	45,000	-	-	-	-
CPSI warm server	44,000	-	-	-	-
PACS software upgrade v12	39,500	-	-	-	-
MRI software- Time whole body suite	33,750	-	-	-	-
ST801 Stress test system	33,175	-	-	-	-
CPSI server replacements	33,000	-	-	-	60,000
Mini Split air conditioners	30,000	-	-	-	-
Fire panel replacement	-	360,000	-	-	-
Digital X-ray unit HMC	-	200,000	-	-	-
Dose reduction upgrade AMX4	-	110,000	-	-	-
Dose reduction upgrade SPHIS x-ray	-	110,000	-	-	-
Paving unfinished parking lots	-	103,000	-	-	-
Cardiac monitoring system	-	100,000	-	-	-
HVAC controls upgrade	-	57,000	-	-	-
CEO vehicle	-	50,000	-	-	-
Update Building Controls - Air Return Fan	-	50,000	-	-	-
MRI software for metal implants	-	45,000	-	-	-
IU22 Systems software/hardware upgrade	-	42,000	-	-	-
Remodel LTC nurses station	-	40,000	-	-	-
Hillside Reinforcement	-	100,000	-	-	-
Ultrasound Unit	-	-	260,000	-	-
Kitchen Remodel	-	-	244,000	-	-
CT dose reduction software	-	-	160,000	-	-
Anesthesia Machine	-	-	120,000	-	-
Trash compactor/bailer	-	-	90,000	-	-
Mid-range tractor-snow removal system	-	-	85,500	-	-
Information System Upgrades	-	-	75,000	-	-
Re-Roof Cedar House	-	-	50,000	-	-
Colonoscopy	-	-	45,000	-	-
Medical Office Building	-	-	-	25,000,000	-
CT Scanner	-	-	-	1,300,000	-
Patient beds	-	-	-	50,000	-
Information System Upgrades	-	-	-	75,000	-
Ceiling Lifts	-	-	-	50,000	-
PACS archive and disaster recovery servers	-	-	-	45,000	-
Autoclave	-	-	-	40,000	-
New Flouro Room	-	-	-	-	250,000
Anesthesia Machine	-	-	-	-	120,000
Information System Upgrades	-	-	-	-	75,000
Gastroscope	-	-	-	-	60,000
<b>Total Funds Applied</b>	<b>936,247</b>	<b>2,127,000</b>	<b>1,429,500</b>	<b>26,960,000</b>	<b>1,365,000</b>
Net Results From Operations	523,753	(417,000)	380,500	350,000	445,000
Beginning Fund Balance	208,872	732,625	315,625	696,125	1,046,125
<b>Ending Fund Balance</b>	<b>\$ 732,625</b>	<b>\$ 315,625</b>	<b>\$ 696,125</b>	<b>\$ 1,046,125</b>	<b>\$ 1,491,125</b>

## Capital Improvement Project

Project Name	Nanwalek Propane Tank Separation and Repiping	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$175,000 (FY2015)	
Project Manager	Kevin Lyon	
Project Location	Nanwalek School	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 175,000					\$ 175,000
Other (Specify)						
<b>Total</b>	\$ 175,000	\$ -	0	0	0	\$ 175,000


### Description (Justification and Explanation)

The Nanwalek school propane tank farm as situated does not meet code requirements. In addition, the tanks are deteriorating due to exposure to the marine environment. Replacement of the propane tanks at Nanwalek school is needed to meet code compliance as well as increase capacity and safety. The Maintenance department and school district met with Capital Projects department to develop options for the project. It was decided that the most viable option is to acquire and retrofit two DOT trailer mounted tanks, and refurbish the 3,500 gallon tanks at the site, and spread tanks to a distance allowable by code. Local funds were previously appropriated in FY2013 in the amount of \$100,000 and in FY14 in the amount of \$150,000 for the project. A portion of these funds have been used for a stop gap measure to replace failed tanks to get through the winter of 2013. The project is scheduled for three years to allow time for phased construction.

### Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have a financial impact on the operating budget in subsequent budget years. The project goal is to resolve the code, corrosion and farm capacity issues that are present. Once completed, there will be an improved storage facility.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	School Asbestos Removal and Repair	 <p style="text-align: center;">Abatement of KCHS Pool Hallway A.C.T. (asbestos containing tile) and mastic.</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Other (Specify)						
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 475,000</b>

### Description (Justification and Explanation)

There is asbestos in many of our facilities constructed prior to 1984. While much has been removed throughout the years, a considerable amount remains. Most consists of fairly stable, low risk "non-friable" materials. The ACBM's (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 Borough facilities. Areas of abatement are governed by impacting projects and the Borough Safety & 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	\$ -	

## Capital Improvement Project

Project Name	School Doors and Entries	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 125,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 625,000
Other (Specify)						
<b>Total</b>	<b>\$ 125,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 625,000</b>


### 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		
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$140,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 140,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 540,000
Other (Specify)						
<b>Total</b>	<b>\$ 140,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 540,000</b>


### Description (Justification and Explanation)

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five School District buildings which include: 42 schools, 46 support buildings, 77 storage buildings. They repair and maintain 2,500 motors, 80 scoreboards, 800 battery pack emergency lights and over 40,000 light fixtures. Funds are needed to replace existing lamps and ballasts with more efficient devices, planning and design for upgrades to parking lot lighting, and for adding or upgrading other electrical devices and services. As projects are completed at the various schools across the borough, savings to the KPB School District are seen in a reduction to their utility bills. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. The replacements will last longer and require less maintenance. The fluorescent fixture lighting upgrades are approaching completion. Forward, interior projects will focus on the replacement of high consumption lamps, scaled lighting in some areas where possible (scaled lighting dims lamps at times when natural ambient light is available) and selected system upgrades to large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will begin, which will result in substantial utility savings, while producing a higher quality of light. Funds for these projects have been appropriated on an annual basis during the budget process.

### Impact on Annual Operating Budget

Personnel		Upgrades to the lighting and electrical systems at KPB schools generate savings to the KPB school district utility bills due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	Area Wide Portables and Out Buildings	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Scott Griebel	
Project Location	Kenai Middle School	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
Other (Specify)						
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>

### Description (Justification and Explanation)


Funds are utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements 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 were determined. The priority for '15 funds would be to support the transport units if the need rises. If no need develops the funds would be used to make envelope and system improvements (roofs, doors ,windows, siding, heating) to existing units.

### Impact on Annual Operating Budget

Personnel	\$ -	Project would have little impact on operating budget.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ -</b>	



## Capital Improvement Project

Project Name	School Flooring Replacement Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000 (FY2015)	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2019	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 150,000	\$ 100,000	\$ 150,000	\$ 75,000	\$ 150,000	\$ 625,000
Other (Specify)						
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 75,000</b>	<b>\$ 150,000</b>	<b>\$ 625,000</b>


### Description (Justification and Explanation)

The flooring funds are utilized for replacing flooring throughout the school district. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement. Safety concerns rate as the highest priority. Then the focus turns to needs based on wear. With forty-two school facilities, the need is always adequate for the funds available.

### Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Capital Improvement Project

Project Name	School Generator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2018	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000
Other (Specify)						
<b>Total</b>	<b>\$ 125,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 525,000</b>

### Description (Justification and Explanation)


Of the various sites that the Borough Maintenance Department oversees, there are sixty-five electrical generation systems, which are serviced by Borough Maintenance staff. Forty-five of these systems are housed at school sites, with the remainder at service area, law enforcement facilities or locations related to emergency notification. Most of the systems are defined as "stand-by", but some carry the higher classification of "emergency" systems. In either case the generators produce crucial power, providing for the protection of facility (building heating and control, egress lighting and safety monitoring systems). Additionally many of the facilities are utilized as shelter sites in emergency. The use of these funds are intended for the replacement of systems that supply power to School District facilities.

There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with 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		
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	School HVAC Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Other (Specify)						
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 475,000</b>


### Description (Justification and Explanation)

These funds will be used to replace and/or upgrade existing control systems, circulation pumps, hot water units and various HVAC devices. Modifications will reduce maintenance and improve energy efficiency at district facilities. The Borough is in a difficult position relating to HVAC system control. Many of the digital control systems in place are 1980s technology. They no longer have any factory support available, and third party support is gradually reducing. The cost for system replacement is much higher than can be supported with current funding methods. The suggestion is that available funds be partially utilized to fund contracted system study by a certified energy service company. The ESCO would analyze systems and build proposed projects all of the way to design. The selected projects would be founded on a owner defined energy recuperation period. The overall cost of the final project is appreciated through annual savings in energy use over the owner defined window. Among many project priorities for current requested funds are: Homer High School Shop gas conversion, Seward High School burner replacement, and possible contracted energy conservation design work.

### 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		
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	School Locker Upgrades	 <p style="text-align: center;">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	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Other (Specify)						
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 475,000</b>


### Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. The hallway portion of replacements was formerly projected to be completed FY15, but emphasis has shifted to lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally there are some safety concerns related to many of the current locker systems in physical educational areas. The completion of hallway units will resume once the higher priority locker concerns are addressed.

### Impact on Annual Operating Budget

Personnel		Projects performed of these funds are expected to have little impact on the annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## Capital Improvement Project

Project Name	School Water Quality Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Other (Specify)						
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 500,000</b>


### Description (Justification and Explanation)

Throughout the Borough, the majority of school facilities receive their water supply from an onsite well source. 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 in the "point of use" water that surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water, and in others there may be clean source water with a PH issue that causes corrosion in the piping system (resulting in the presence of 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 implementation.

### Impact on Annual Operating Budget

Personnel		These projects will result in a reduction in maintenance costs and provide a slight energy savings for the KPB School District.
Operating		
Capital Outlay		
Other		
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	Nikiski/Northstar Bathroom Tile Replacement	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$30,000	
Project Manager	Scott Griebel	
Project Location	Kenai Middle School	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 30,000	\$ 20,000				\$ 50,000
Other (Specify)						
<b>Total</b>	\$ 30,000	\$ 20,000	0	0	0	\$ 50,000


### Description (Justification and Explanation)

All of the wall tile in the bathrooms at the facility has delaminated from the backing and has separated from the walls. Some areas are bulged and only being held in place by the surrounding grout. There is an immediate need to resolve the problem. Until demo is accomplished it is difficult to determine the extent of the problem. It has been decided rather than to over or under-fund the total project, to fund a portion of the predicted cost and to perform the needed renovations on the worst effected rooms. This will allow the Maintenance Department to avoid both over extending our efforts, there by effecting school programs, and to develop a much more solid cost estimation for the work remaining at both Nikiski/Northstar and the identical sister school, Mountain View Elementary. Remaining need to be funded FY '16

### Impact on Annual Operating Budget

Personnel	\$ -	Project would have little impact on operating budget.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

## Capital Improvement Project

Project Name	Kenai Middle School Home Ec. Kitchen Renovation	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$30,000	
Project Manager	Scott Griebel	
Project Location	Kenai Middle School	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 30,000					\$ 30,000
Other (Specify)						
<b>Total</b>	\$ 30,000	\$ -	0	0	0	\$ 30,000

**Description (Justification and Explanation)**

Funds will combine with 400.73030.12748 (converted from SOHI Home Ec. Renovation 400.76020.12748) in order to provide for the replacement of the cabinetry and countertops in the kitchen area. The cabinetry is original to the facility and in an advanced state of degradation. The counter tops are delaminated or missing lamination in several areas and present a health concern for food prep and possible contamination.

**Impact on Annual Operating Budget**

Personnel	\$ -	Project will result in a slight reduction in maintenance cost.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	Records Building Remodel
Priority	High
Department - Service Area	Clerk / Records Department
Total Funding	\$205,000
Project Manager	Capital Projects
Project Location	Records Department Building
Funding Source	Local



	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)	\$ 16,570					\$ 16,570
Construction/Equipment	\$ 188,430					\$ 188,430
<b>Total</b>	\$ 205,000	0	0	0	0	\$ 205,000

### Description (Justification and Explanation)


Remodel the front office of the Records Center, creating a more efficient use of space, providing the proper desks/workstations for the staff and the equipment needed to perform their duties at the Records Center. Move the borough's computer backup systems out of the main vault with our records storage and into it's own secure space and provide clean fire suppression for the computer equipment. Move the break room next to the kitchenette and replace the flooring.

### Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase on the annual operating budget, but should improve efficiency and provide increased security.
Operating	\$ -	
Capital Outlay	\$ 205,000	
Other		
<b>Total</b>	\$ 205,000	



## Capital Improvement Project

Project Name	Dumpster Replacement/ Recycle Container	
Priority	Moderate	
Department - Service Area	Solid Waste	
Total Funding	\$80,500	
Project Manager	Solid Waste	
Project Location	Kenai Borough	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 80,000					\$ 80,000
Other (Specify) Advertising Cost	\$ 500					500
<b>Total</b>	\$ 80,500	0	0	0	0	\$ 80,500


### Description (Justification and Explanation)

The primary purpose of this project is to replace aging dumpster on the southern peninsula. Additionally, the upgraded design (bear proof doors) reduces bear interaction at our sites. And significantly reduces the amount of litter onsite.

### Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase one the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other		
<b>Total</b>	\$ -	

## Capital Improvement Project

Project Name	Kenai, Sterling, Nikiski Transfer Facility Repair	
Priority	Moderate	
Department - Service Area	Solid Waste	
Total Funding	\$115,000	
Project Manager	Capital Projects	
Project Location	Kenai, Sterling, Nikiski	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)	\$ 15,000					\$ 15,000
Construction/Equipment	\$ 88,500					\$ 88,500
Other (Specify) Project Admin,	\$ 11,500					\$ 52,000
Contract Admin/Const. Mngt.						
<b>Total</b>	\$ 115,000	0	0	0	0	\$ 115,000

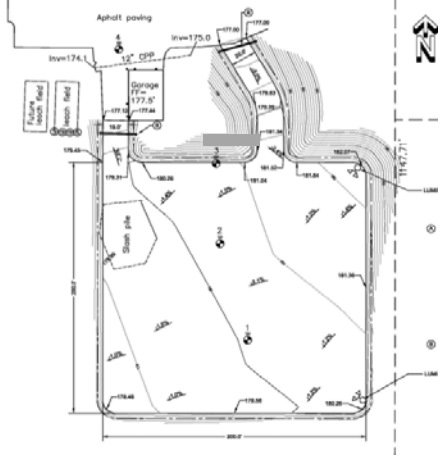
### Description (Justification and Explanation)

The Kenai, Nikiski and Sterling transfer facilities have all experienced similar water damage to scale house walls and cast in place concrete stairways. The upgrade to include stairway protection and protection to scale house entries will result in an added layer of protection from the elements and future deterioration. More importantly, these aforementioned upgrades will provide a safer working environment.

### Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other		
<b>Total</b>	<b>\$ -</b>	

## Capital Improvement Project

Project Name	Fire Rescue Training Grounds	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$225,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Station #2	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 225,000	\$ -				\$ 225,000
Other (Specify) Installation						
<b>Total</b>	<b>\$ 225,000</b>	<b>\$ -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 225,000</b>


### Description (Justification and Explanation)

This project is intended to provide the Nikiski Fire Service Area with a training Area that will be used for conducting live burns and rescue training. The training area will be located behind Fire Station #2 on property already owned by the Fire Service Area. Engineered plans for this project was approved and completed during the previous budget. The project will provide road access behind station #2 to the training pad, construction of a 200' x 200' gravel training area, and lighting for the training area. Once the training area is constructed 4 connex buildings, a vehicle and confined space prop will be used for the training. This training area is needed to keep all members proficient with the skills need to safely perform emergency rescue and firefighting operations.

### Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY 2014 budget, with annual preventative maintenance costs that are included in the department's annual operating budget.
Operating		
Capital Outlay	\$ 225,000	
Other	\$ -	
<b>Total</b>	<b>\$ 225,000</b>	

## Capital Improvement Project

Project Name	Vehicle Computer Added Dispatch	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$250,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 175,000					\$ 175,000
Other (Specify) Installation	\$ 75,000					\$ 75,000
<b>Total</b>	\$ 250,000	0	0	0	0	\$ 250,000


### Description (Justification and Explanation)

This project is intended to implement computer aided dispatch mobile data terminals(CAD Mobile) in 15 emergency response vehicles for the Nikiski Fire Service Area. CAD Mobile as a system may encompass a range of technologies, including but not limited to Mobile Data Terminals(MDT), Automatic Vehicle Locators(AVL) and related GPS components, Mobile Reporting(RMS), and vehicle mounted communications equipment. A few years back KPB received a grant to upgrade the CAD system used by dispatchers in the 911 Emergency Dispatch Center in Soldotna. CAD Mobile will provide emergency responders in the field with updated response data and mapping. CAD Mobile will help reduce emergency response times, allow members to find and locate addresses quickly without having to use map books, and help emergency 911 dispatcher by cutting down on emergency radio traffic. CAD Mobile will provide a safer and quicker response to all emergency events, and provide real-time up-to-date progress on where resources are located. The project funding will need to include, all the hardware, software, license, communication services and equipment, radio equipment and integration, labor, training and installation cost.

### Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY2015 budget, with annual preventative maintenance and operational costs that are included in the department's annual operating budget.
Operating		
Capital Outlay	\$ 175,000	
Other	\$ 75,000	
<b>Total</b>	<b>\$ 250,000</b>	

## Capital Improvement Project

Project Name	Ambulance	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$225,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 225,000					\$ 225,000
Other (Specify) Installation						
<b>Total</b>	\$ 225,000	0	0	0	0	\$ 225,000


### Description (Justification and Explanation)

This project is intended to replace an aging 1997 Medic Unit that is currently located in Tyonek. The newer ambulance purchased under this project will be located and used at Nikiski Station #2 which has the highest EMS related run volume of the 4 station. One of the current high mileage older units in the fleet will be moved to the Tyonek Station. The replaced ambulance will be offered to other KPB fire service areas or sold at auction

### Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY 2014 budget, with annual preventative maintenance costs that are included in the department's annual operating budget.
Operating		
Capital Outlay	\$ 225,000	
Other	\$ -	
<b>Total</b>	<b>\$ 225,000</b>	

## Capital Improvement Project

Project Name	Nikiski Fire Station #1 Repair & Maintenance	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$500,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)	\$ 25,000					\$ 25,000
Construction/Equipment	\$ 475,000					\$ 475,000
Other (Specify)						
<b>Total</b>	<b>\$ 500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 500,000</b>

### Description (Justification and Explanation)


This project is intended to provide needed repairs, maintenance, and upgrades to Nikiski Fire Station #1 located at Mile 17.9 of the Kenai Spur Highway. This 13,000 square foot building was originally constructed in the 1960's as a maintenance shop, then purchased in the mid 1970's and converted into the fire station. There are numerous items that need to be addressed due to the age of the facility, and the total funding for this project may not correct all items. This project is intended to provide a funding base for the KPB Capital Projects Team to start making corrections based on NFSA priorities;

1. Engineered plans for roof and exterior siding replacement
2. Parking lot drainage
3. Seal parking lot
4. Exterior parking area lighting
5. Heating system
6. Cistern pump
7. Bunker gear lockers
8. Exterior man door replacements
9. Training/fitness room remodel
10. Carpet and flooring replacement.

### Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY 2015 budget. Annual preventative maintenance costs are expected to decrease once the needed repairs are completed.
Operating		
Capital Outlay	\$ 500,000	
Other	\$ -	
<b>Total</b>	<b>\$ 500,000</b>	

## Capital Improvement Project

Project Name	Cardiac Monitor/Defibrillator	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$30,000	
Project Manager	Chris Mokracek	
Project Location	Central Emergency Service Area	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 30,000					\$ 30,000
Other (Specify)						
<b>Total</b>	\$ 30,000	\$ -	0	0	0	\$ 30,000


### Description (Justification and Explanation)

This purchase is for a Physio Control Life Pak 15 EKG monitor to be placed into service on an Advanced Life Support engine in Soldotna. This monitor will also be used as a back-up monitor should a monitor be out of service for repairs. The monitor is the main tool used by Paramedic's and EMT's on all advanced life support emergency calls. Over the last 10 years emergency medical procedures have improved. This new monitor is light weight, has longer lasting battery, and provides more detailed information for medics to use for diagnosing a patients medical issue.

### Impact on Annual Operating Budget

Personnel	\$ -	The purchase of this cardiac monitor is a one-time capital project expenditure from the FY 2015 budget, with annual preventative maintenance costs (\$1,500 per year) that is included in the Service Area's annual operating budget.
Operating	\$ 1,500	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ 1,500</b>	

## Capital Improvement Project

Project Name	Paramedic Response/IC Vehicle	
Priority	High	
Department - Service Area	Kachemak Emergency Service Area	
Total Funding	\$60,000	
Project Manager	Bob Cicciarella	
Project Location	Kachemak Emergency Service Area	
Funding Source	State/Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 60,000	0	0	0	0	\$ 60,000
Other (Specify)						
<b>Total</b>	<b>\$ 60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 60,000</b>

### Description (Justification and Explanation)


This project is intended to provide the service area with a combined Paramedic Response and Incident Command Vehicle. A Response vehicle for Advanced Life Support Calls within the service area is imperative to implement KESA's First Responder Program. Through this program KESA responds a high level of medic first to the scene to begin treatment prior to the arrival of the ambulance. The 2007 Ford F250 Pickup Truck currently used for this purpose is no longer emergency response capable and will be used as a utility vehicle for snow plowing and for loading soiled and wet hose from fire scenes to bring back to the station for rehab. The Pickup truck will no longer respond as a paramedic emergency vehicle. The cost of this vehicle including emergency lights, siren, radio and other equipment is \$60,000.

### Impact on Annual Operating Budget

Personnel	\$ -	The purchase of the Paramedic Response and Incident Command Vehicle is a one-time capital project expenditure and is replacing the 2007 Ford Pickup. Annual preventative maintenance and fuel costs are estimated to increase approximately \$1,000 which is included in the department's annual operating budget.
Operating	\$ 1,000	
Capital Outlay	\$ -	
Other	\$ -	
<b>Total</b>	<b>\$ 1,000</b>	



## Capital Improvement Project

Project Name	Nikiski Pool--Fresh Water Tank Refurbish	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$80,000	
Project Manager	Rachel Parra / Capital Projects Dept.	
Project Location	Nikiski Pool	
Funding Source	Local	

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 80,000	\$ -				\$ 80,000
Other (Specify)						
<b>Total</b>	\$ 80,000	\$ -	0	0	0	\$ 80,000

### Description (Justification and Explanation)

This project is intended to refurbish the inside of the Nikiski Pool's fresh water tank. The 10,000 gallon fresh water tank is situated underground at the Nikiski Pool and provides the supply of water for the entire facility. Currently, the inside of this tank has corrosion spots and produces a significant amount of rust in the water. The overall impact to the facility is a significant amount of staining throughout the building as well as in the pool. This project is intended to prevent future corrosion, reduce rust and staining, and lessen the impact to the integrity of the tank and piping.

### Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have a financial impact on the operating budget in subsequent budget years. The project goal is to resolve the corrosion and rust issues that are present. Once completed, there will be an improved water storage tank.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

## Capital Improvement Project

Project Name	Road Improvement Projects	BEFORE	AFTER
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$3,534,125 (FY2015)		
Project Manager	Pat Malone		
Project Location	KPB Roads - area wide		
Funding Source	Grant and Local		

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)	\$450,000	\$350,000	\$250,000	\$250,000	\$150,000	\$ 1,450,000
Construction/Equipment	\$ 3,084,125	\$ 3,489,625	\$ 2,891,350	\$ 2,691,550	\$ 587,334	\$ 12,743,984
Other (Specify)						
<b>Total</b>	<b>\$ 3,534,125</b>	<b>\$ 3,839,625</b>	<b>\$ 3,141,350</b>	<b>\$ 2,941,550</b>	<b>\$ 737,334</b>	<b>\$ 14,193,984</b>

### Description (Justification and Explanation)

A number of roads became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address road construction or even upkeep. In 1982, borough voters created four separate KPB Road Service areas (and agreed to fund them through a small mill levy). Each service area had its own board of directors, and road service them consisted mostly of wintertime plowing and the occasional summer grading.

In 1991, to help provide efficiency and consistency in management, the Borough Assembly incorporated those four areas into one borough-wide Road Service Area (RSA) with five regions: Central, West, North, South, and East.

In the early days, there were no established construction standards, yet there were many miles of roads earmarked for maintenance. Not surprisingly, poorly built roads initially taken on by the RSA have required intensive work to remain passable year-round.

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement.

Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In recent years, legislative grants have funded these Capital Improvement projects enabling the RSA to use tax dollars for maintenance of some 645 miles of roads (of which 98% are gravel).

### Impact on Annual Operating Budget

Personnel		Savings generated due to lower maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

## ***Internal Service Funds***

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e. the service areas, individual funds and departments, and the school district. The following funds have been established:

	<b><u>Page #</u></b>
<b>Combined Revenues and Expenses</b> .....	365
<b>Insurance and Litigation Reserve Fund</b> .....	366

The Borough and School District are self-insured and the Insurance and Litigation Reserve Fund is used to account for the provision of insurance for the Borough, not including health insurance. All funds requiring insurance coverage make contributions to this fund in amounts equal to their proportional share of the total cost of insurance. Additionally, the fund maintains reserves for litigation contingencies, insurance contingencies, and self-insurance deductible requirements.

<b>Health Insurance Reserve Fund</b> .....	378
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The Borough is self insured for health insurance and the Health Insurance Reserve Fund is used to account for the costs of the Borough's employee health insurance plan. The reserve fund will accommodate the smoothing of plan cost variances by allowing the variances to be applied over multiple year's premiums. In years where the plan costs do not equal budgeted amounts for premiums in all borough funds, the amount over/under will be recovered/refunded in subsequent years through increases/decreases in plan premiums. This process will eliminate large year-end supplemental appropriations or unspent budget amounts in the Borough's and Service Area's operating funds.

<b>Equipment Replacement Fund</b> .....	382
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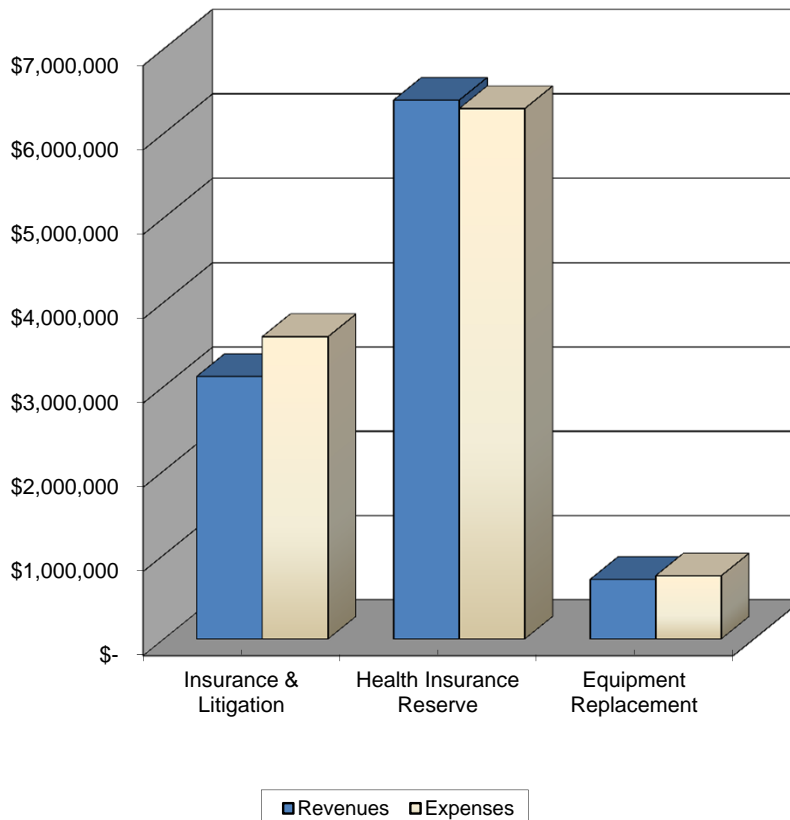
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Combined Revenues and Expenses  
Internal Service Funds  
Fiscal Year 2015**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 45,988	\$ -	\$ 69,426	\$ 115,414
Charges To Other Depts	3,071,627	5,859,784	588,080	9,519,491
Miscellaneous Revenue	-	531,816	50,000	581,816
<b>Total Revenues</b>	<b>3,117,615</b>	<b>6,391,600</b>	<b>707,506</b>	<b>10,216,721</b>
<u>Expenses</u>				
Personnel	547,844	-	-	547,844
Supplies	16,850	-	-	16,850
Services	3,023,500	6,291,600	750,000	10,065,100
Capital Outlay	1,250	-	-	1,250
<b>Total Expenses</b>	<b>3,589,444</b>	<b>6,291,600</b>	<b>750,000</b>	<b>10,631,044</b>
 Net Results From Operations	 (471,829)	 100,000	 (42,494)	 (414,323)
Beginning Retained Earnings	4,598,753	159,471	5,554,082	10,312,306
<b>Ending Retained Earnings</b>	<b>\$ 4,126,924</b>	<b>\$ 259,471</b>	<b>\$ 5,511,588</b>	<b>\$ 9,897,983</b>

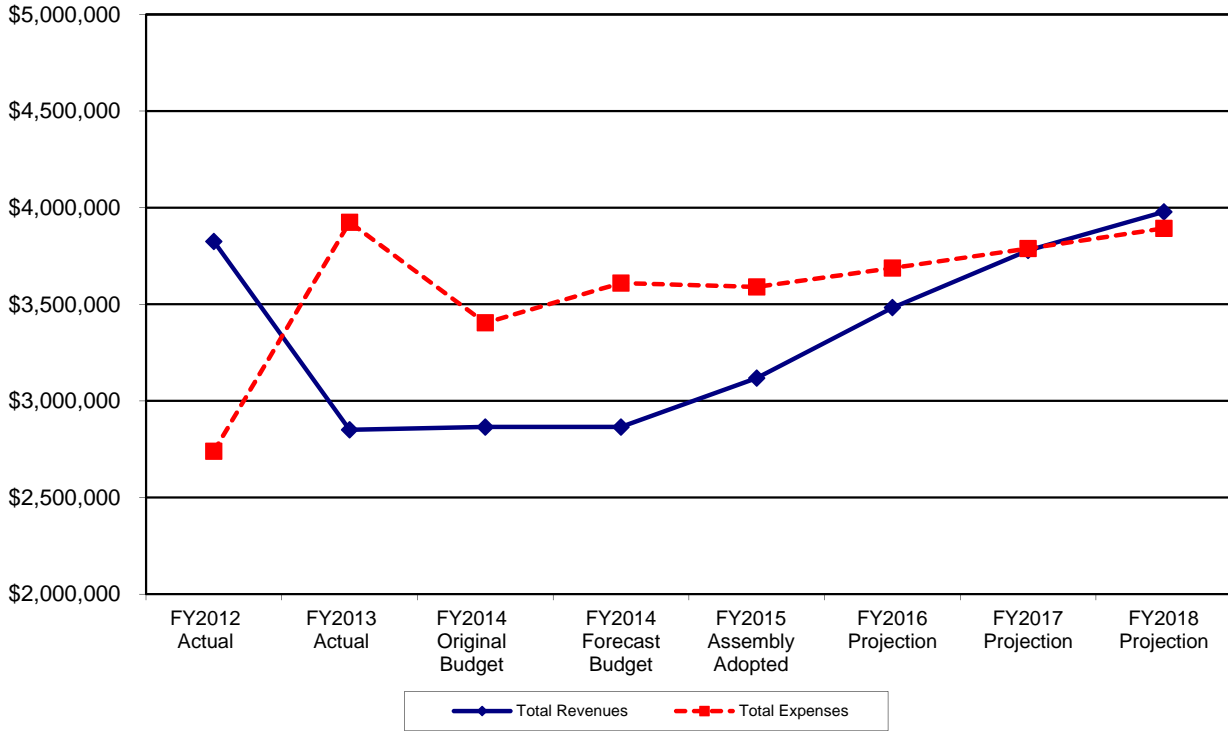
**Revenues & Expenses**



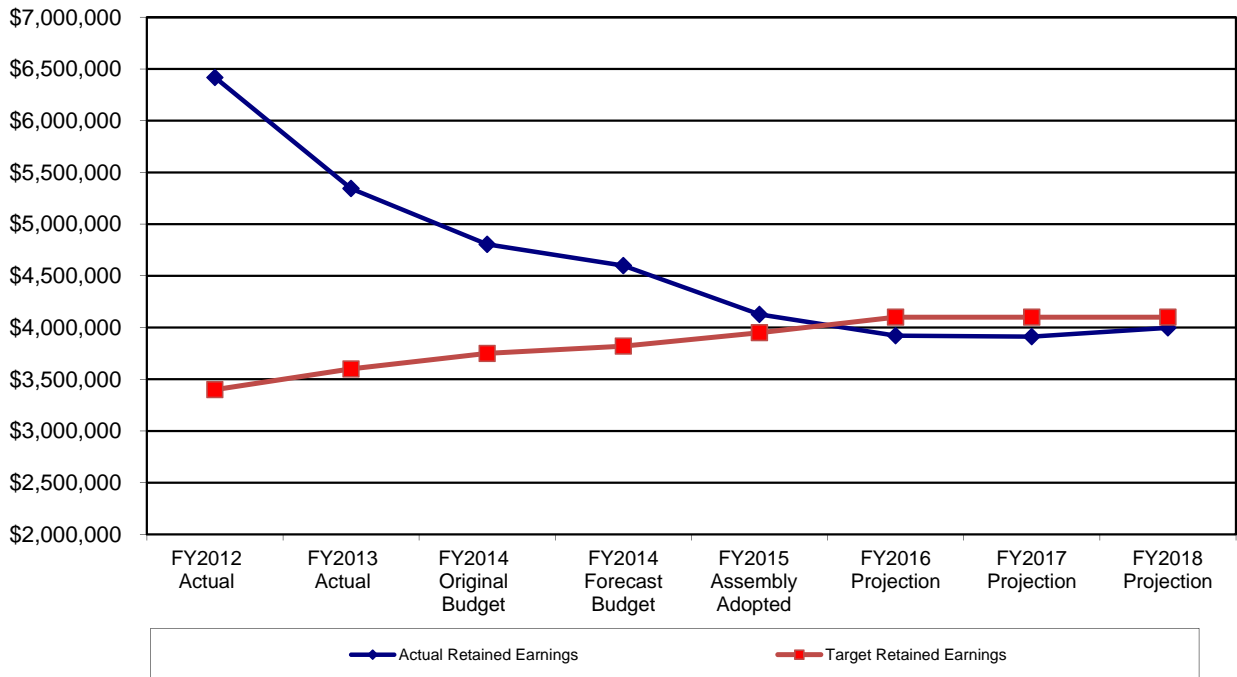
**Fund: 700 Insurance and Litigation Fund - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
Interest Revenue	\$ 133,238	\$ 10,929	\$ 59,885	\$ 59,885	\$ 45,988	\$ 82,538	\$ 78,437	\$ 78,233
State Revenues	31,250	42,522	-	-	-	-	-	-
Charges to Other Depts.	3,660,603	2,796,730	2,805,000	2,805,000	3,071,627	3,400,000	3,700,000	3,900,000
<b>Total Revenues:</b>	<b>3,825,091</b>	<b>2,850,181</b>	<b>2,864,885</b>	<b>2,864,885</b>	<b>3,117,615</b>	<b>3,482,538</b>	<b>3,778,437</b>	<b>3,978,233</b>
Expenses:								
Personnel	452,238	536,184	524,991	529,991	547,844	569,758	592,548	616,250
Supplies	5,312	5,700	16,020	15,157	16,850	17,524	18,225	18,954
Services	2,280,686	3,379,235	2,862,376	3,063,165	3,023,500	3,099,088	3,176,565	3,255,979
Capital Outlay	1,263	3,216	500	1,363	1,250	1,263	1,276	1,289
<b>Total Expenses:</b>	<b>2,739,499</b>	<b>3,924,335</b>	<b>3,403,887</b>	<b>3,609,676</b>	<b>3,589,444</b>	<b>3,687,633</b>	<b>3,788,614</b>	<b>3,892,472</b>
Net Results From Operations	1,085,592	(1,074,154)	(539,002)	(744,791)	(471,829)	(205,095)	(10,177)	85,761
Beginning Retained Earnings	5,332,106	6,417,698	5,343,544	5,343,544	4,598,753	4,126,924	3,921,829	3,911,652
<b>Ending Retained Earnings</b>	<b>\$ 6,417,698</b>	<b>\$ 5,343,544</b>	<b>\$ 4,804,542</b>	<b>\$ 4,598,753</b>	<b>\$ 4,126,924</b>	<b>\$ 3,921,829</b>	<b>\$ 3,911,652</b>	<b>\$ 3,997,413</b>

**Insurance and Litigation Fund  
Revenues and Expenses**



**Insurance and Litigation Fund  
Retained Earnings**



**Fund: 700**  
**Dept: 11234**

**Department Function**  
**Risk Management – Administration**

**Mission**

Protect the Borough and School District's assets, including employees, against the consequences of accidental losses and/or claims.

**Program Description**

The Risk Management Office manages the insurance and self-insurance program for the Borough and School District, Workers Compensation claims, and consults with other Borough departments and the School District on their loss prevention and safety programs.

**Major Long Term Issues and Concerns:**

- Changes in market conditions that impact the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- Regulatory changes that impact the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- The severity and costs of accidents for employees of the Kenai Peninsula Borough and Kenai Peninsula Borough School District continues to increase. Safety awareness needs to become a major focus.
- Changes in state and federal law which will increase the Borough and School District liability on Workers Compensation claims.
- Presumptive disability statutes.

**FY2014 Accomplishments**

- Refined procedures for in-house and third party administrator claims adjusting function to control claim costs (on-going.)
- Refined in-house risk management accident reporting and tracking for KP, KPBSD and student accident reports.
- Developed on line training systems to meet new federal requirements
- Implemented policies to reduce and/or mitigate employee injuries and accidents based on accident data.

**FY2015 New Initiatives:**

- Develop SharePoint buildings management database
- Develop more aggressive claims management procedures.
- Establish a better way to electronically report and store claims and Workers' Compensation reports.
- Update regulatory reporting especially as respects environmental liabilities.
- Obtain an updated fund balance reserve study.

**Performance Measures**

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Forecast</b>	<b>FY15 Projected</b>
Number of Insurance policies purchased	5	5	7	7
Number of Insurance certificates reviewed	243	265	325	325
Number of contracts reviewed for insurance purposes	114	160	160	195
Number of general and auto liability claims	72	48	39	35
Number of injury reports	49	75	75	80
Number of Workers Compensation claims	88	75	75	95
Number of vandalism claims	74	28	17	20

	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Estimated</b>	<b>FY14 Projected</b>
Staffing History	4	4	4	4



**Kenai Peninsula Borough  
Budget Detail**

**Fund 700  
Department 11234 - Risk Management - Administration**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 237,766	\$ 284,374	\$ 296,982	\$ 296,982	\$ 311,668	\$ 14,686	4.95%
40130 Overtime Wages	52	-	-	-	-	-	-
40210 FICA	20,952	25,353	27,791	27,791	29,495	1,704	6.13%
40221 PERS	89,437	106,754	65,771	65,771	69,050	3,279	4.99%
40321 Health Insurance	73,114	78,649	80,056	80,056	79,728	(328)	-0.41%
40322 Life Insurance	418	470	721	721	755	34	4.72%
40410 Leave	27,812	30,177	33,526	33,526	37,004	3,478	10.37%
40511 Other Benefits	127	207	144	144	144	-	0.00%
Total: Personnel	452,238	535,973	524,991	524,991	547,844	22,853	4.35%
<b>Supplies</b>							
42120 Computer Software	-	110	900	147	750	(150)	-16.67%
42210 Operating Supplies	3,203	3,440	7,000	5,969	7,000	-	0.00%
42263 Training Supplies	602	145	5,000	4,774	5,000	-	0.00%
42310 Repair/Maintenance Supplies	482	215	-	-	-	-	-
42410 Small Tools	286	1,734	1,020	2,167	2,000	980	96.08%
Total: Supplies	4,573	5,644	13,920	13,057	14,750	830	5.96%
<b>Services</b>							
43220 Car Allowance	9,277	10,800	10,800	10,800	10,800	-	0.00%
43260 Training	2,542	2,454	5,000	5,000	4,100	(900)	-18.00%
43410 Printing	17	13	-	-	-	-	-
43510 Insurance Premium	6,740	7,094	6,176	6,176	6,500	324	5.25%
43610 Utilities	5,058	5,179	5,000	5,000	5,000	-	0.00%
43720 Equipment Maintenance	2,982	3,064	5,000	5,000	5,000	-	0.00%
43780 Building/Grounds Maintenance	3,615	733	-	-	-	-	-
43920 Dues and Subscriptions	2,340	2,199	3,100	3,100	3,100	-	0.00%
Total: Services	49,469	92,279	86,926	110,926	115,050	28,124	32.35%
<b>Capital Outlay</b>							
48710 Minor Office Equipment	1,263	1,659	-	-	-	-	-
48720 Minor Office Furniture	-	1,289	-	863	750	750	-
48730 Minor Communications Equipment	-	268	500	500	500	-	0.00%
Total: Capital Outlay	1,263	3,216	500	1,363	1,250	750	150.00%
<b>Interdepartmental Charges</b>							
60000 Charge (To) From Other Depts	(507,543)	(637,112)	(626,337)	(650,337)	(678,894)	(52,557)	-
Total: Interdepartmental Charges	(507,543)	(637,112)	(626,337)	(650,337)	(678,894)	(52,557)	-
<b>Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Line-Item Explanations**

**40110 Regular Wages.** Staff includes: Risk Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

**40120 Temporary Wages** to assist in archiving records backlog.

**42263 Training Supplies.** Training supplies as needed for safety training programs.

**43011 Contractual Services.** Increased by \$30,000 to obtain a fund balance reserve study to satisfy GASB self-insurance requirements and \$10,000 for anticipated revisions in SPCC plans.

**43210 Transportation/Subsistence.** Travel to KPB and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and environmental issues. Attendance to AML, RIMS, & PRIMA annual conferences.

**43260 Training** increase to obtain regulatory certifications for Environmental Manager and Risk Manager.

**60000 Charges (To) From Other Depts.** Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Department Function**

**Fund: 700**  
**Dept: 11236**

**Risk Management – Worker’s Compensation**

**Program Description**

- As required under the Alaska Workers’ Compensation Act, workers’ compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Office of Risk Management is responsible for complying with the State of Alaska’s Worker’s Compensation Act of Self-Insured Employers by administering a comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- Educate supervisors on how to accommodate employees in temporary transitional work to help reduce time away from work and to increase productivity.
- Utilization of electronic reporting system to track employee injuries, cost of medical treatment and other actions connected with employee Worker Compensation Claims.

**Major Long Term Issues and Concerns:**

- Changes in employee benefits from changing state and federal regulations.
- Increased frequency and cost of claims.
- Presumptive disability statute.
- Aging workforce.

**FY2014 Accomplishments**

- Set up on line training for KPB/KPBSD employees; worked closely with high incident rate departments to provide information and solutions to reduce injuries.
- Operations
- Additional training added due to federal regulation changes and anticipated difficulties in placing excess Workers Compensation Insurance.
  - Continue to work on refining programs

**FY2015 New Initiatives:**

- Develop and implement a written Return to Work program.
- Work on legislation to reduce Workers Compensation medical costs.
- Identify and work with high-hazard departments/divisions to reduce injuries.

**Performance Measures**

**Measures:**

	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Forecast</b>	<b>FY15 Projected</b>
Workers’ compensation as a percentage of payroll compared to the average for Boroughs in Alaska	2.02% 4.03%	1.85% 4.03%	1.85% 4.03%	Data not available
Claims recorded with State of Alaska WC Board	85	95	75	90

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700  
Department 11236 - Risk Management - Workers' Compensation**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ -	\$ 211	\$ -	\$ 5,000	\$ -	-	-
Total: Personnel	-	211	-	5,000	-	-	-
<b>Supplies</b>							
42120 Computer Software	-	-	800	800	800	-	0.00%
42210 Operating Supplies	739	56	500	500	500	-	0.00%
42263 Training Supplies	-	-	800	800	800	-	0.00%
Total: Supplies	739	56	2,100	2,100	2,100	-	0.00%
<b>Services</b>							
43011 Contractual Services	15,500	48,850	30,000	54,000	45,000	15,000	50.00%
43019 Software Licensing	-	1,599	-	-	-	-	0.00%
43140 Postage	25	24	300	300	300	-	0.00%
43210 Transportation/Subsistence	3,956	9,069	6,300	6,300	6,300	-	0.00%
43260 Training	570	3,070	2,000	2,000	2,000	-	0.00%
43508 Workers Compensation	1,092,241	1,857,677	1,250,000	1,221,000	1,250,000	-	0.00%
43530 Disability Coverage	8,961	8,961	13,200	13,200	13,200	-	0.00%
Total: Services	1,121,253	1,929,250	1,301,800	1,296,800	1,316,800	15,000	1.15%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	203,017	254,845	250,535	325,169	339,447	88,912	35.49%
Total: Interdepartmental Charges	203,017	254,845	250,535	325,169	339,447	88,912	35.49%
<b>Department Total</b>	<b>\$ 1,325,009</b>	<b>\$ 2,184,362</b>	<b>\$ 1,554,435</b>	<b>\$ 1,629,069</b>	<b>\$ 1,658,347</b>	<b>\$ 103,912</b>	<b>6.68%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Includes Broker fee (\$20,000), annual audit (\$10,000) and actuarial study .

**43210 Transportation/Subsistence.** Travel to KPB and KPBSD facilities for safety reviews and for continuing education on safety and workers compensation.

**43260 Training.** Cost to attend classes for continuing education on safety and workers' compensation.

**43508 Workers' Compensation.** Estimated cost of claims, fees, excess insurance, and third party administration based upon most recent actuarial analysis. Coverage includes both the Borough and School District. Excess insurance to be purchased from third-party vendor at \$250,000 per claim retention. Includes brokerage fees for excess insurance.

**43530 Disability Coverage.** Supplemental disability insurance policy for volunteer firefighters.

**60000 Charges to Other Depts.** Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (13%) General Liability.

<b>Fund:</b> 700	<b>Department Function</b>
<b>Dept:</b> 11237	<b>Risk Management - Property</b>

**Program Description**

- Property Insurance including claims is for coverage of the buildings, contents, emergency equipment and vehicles of the Borough, School District, and Service Areas.

**Major Long Term Issues and Concerns**

- Impact of the world economy on the insurance market and concerns that changing market conditions will change the market from a "Soft Market" to a "Hard Market", resulting in higher insurance cost.
- Potential of increased property claims and subsequent cost of claims.
- Claims cost increasing due to inflation and cost of repairs.

**FY2014 Accomplishments**

- Continue research and implement measures to reduce vandalism and property claims.
- Updated values on buildings based on increased building costs.

**FY2015 New Initiatives**

- Conduct appraisals on selected buildings to confirm insured values are adequate
- Migrate building data to multi-user platform
- Monitor world markets to keep market position, less reliance on Broker.

**Performance Measures**

**Priority/Goal:** Property Claims, including auto and equipment damage claims

**Goal:** Reduce Claims

- Objective:**
1. Reduce Vandalism Claims
  2. Reduce auto / equipment damage claims

**Measures:**

Average Response Times by Station	FY12 Actual	FY13 Actual	FY14 Forecast	FY15 Projected
Number of claims	150	74	66	75
Average claim payment, including auto, property damage and vandalism	\$1,165	\$2,037	\$1,973	\$2,500

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700  
Department 11237 - Risk Management - Property**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
43999 Claim Reserves	149,734	376,947	250,000	419,608	300,000	50,000	20.00%
Total: Services	638,024	968,321	835,000	1,004,608	940,000	105,000	12.57%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	253,772	318,556	313,168	130,067	135,779	(177,389)	-56.64%
Total: Interdepartmental Charges	253,772	318,556	313,168	130,067	135,779	(177,389)	-56.64%
<b>Department Total</b>	<b>\$ 891,796</b>	<b>\$ 1,286,877</b>	<b>\$ 1,148,168</b>	<b>\$ 1,134,675</b>	<b>\$ 1,075,779</b>	<b>\$ (72,389)</b>	<b>-6.30%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Broker contract.

**43511 Fire and Extended Coverage.** Costs for excess property insurance, which covers Borough and School District buildings and vehicles.

**43999 Claim Reserves.** To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

**60000 Charges to Other Depts.** Allocation of risk management administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

<b>Department Function</b>
<b>Risk Management – Liability</b>
<b>Fund: 700</b>
<b>Dept: 11238</b>

**Program Description**

- Liability Insurance including claims is for coverage of the activities of the Borough, School District and Service Areas.

**Major Long Term Issues and Concerns:**

- Borough and School District loss ratio and costs are presenting difficulties securing reasonably priced excess insurance.
- Presumptive disability statute will affect future costs
- Increasing litigation costs on complex claims

**FY2014 Accomplishments**

- Administration
- Brought Borough and School District into compliance with several regulatory programs which had been out of compliance, reducing liability exposures
- Operations
- Developed better data management strategies to identify and mitigate exposures.

**FY2015 New Initiatives:**

- Improving safety culture to reduce incidents
- Update risk allocation and apply experience modifiers where appropriate

**Performance Measures**

**Priority/Goal:** Insurance Liability  
**Goal:** Reduce Liability Accidents  
**Objective:** 1. Reduce Liability Claims

**Measures:**

Key Measures	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Number of Claims	6	10	10	10
Average claim payment	\$9,810	\$7,915	\$8,000	\$8,000

NOTE: FY 13 still has 2 open Liability claims

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700  
Department 11238 - Risk Management - Liability**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	\$ 14,500	\$ 14,000	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%
43515 CGL Excess Liability	361,080	335,798	350,000	350,000	385,000	35,000	10.00%
43519 Finance Officer Bond	3,000	3,000	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	-	500	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	120	320	2,500	2,500	2,500	-	0.00%
43525 Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%
43528 Aviation Liability	10,097	14,900	15,000	15,000	15,000	-	0.00%
43529 Other Miscellaneous Coverage	21,837	10,034	22,000	22,000	25,000	3,000	13.64%
43999 Claim Reserves	59,961	2,687	225,000	237,181	200,000	(25,000)	-11.11%
Total: Services	471,940	389,385	638,650	650,831	651,650	13,000	2.04%
<b>Interdepartmental Charges</b>							
60000 Charges (To) From Other Depts.	50,754	63,711	62,634	195,101	203,668	141,034	225.17%
Total: Interdepartmental Charges	50,754	63,711	62,634	195,101	203,668	141,034	225.17%
<b>Department Total</b>	<b>\$ 522,694</b>	<b>\$ 453,096</b>	<b>\$ 701,284</b>	<b>\$ 845,932</b>	<b>\$ 855,318</b>	<b>\$ 154,034</b>	<b>18.21%</b>

**Line-Item Explanations**

**43011 Contractual Services.** Portion of broker fee for excess liability insurance coverage.

**43515 CGL Excess Liability.** Cost of excess Commercial General Liability insurance, includes brokerage fees.

**43519 Finance Officer Bond.** Bonds for Borough and School District finance officials as required by law.

**43520 Employee Bond.** Blanket Fidelity Bond for public employees.

**43521 Other Bonds.** For State of Alaska notary bond fees.

**43528 Aviation Liability.** To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft.

**43529 Other Miscellaneous Coverage.** Potential unforeseen cost overruns in policy coverage due to improvements of facilities and vehicle/equipment purchases. Also new above ground storage tank pollution policies effective FY12

**43999 Claim Reserves.** To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.

**60000 Charges (To) From Other Depts.** Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 700  
Expenditure Summary By Line Item**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Personnel</b>							
40110 Regular Wages	\$ 237,766	\$ 284,585	\$ 296,982	\$ 301,982	\$ 311,668	\$ 14,686	4.95%
40130 Overtime Wages	52	-	-	-	-	-	-
40210 FICA	20,952	25,353	27,791	27,791	29,495	1,704	6.13%
40221 PERS	89,437	106,754	65,771	65,771	69,050	3,279	4.99%
40321 Health Insurance	73,114	78,649	80,056	80,056	79,728	(328)	-0.41%
40322 Life Insurance	418	470	721	721	755	34	4.72%
40410 Leave	27,812	30,177	33,526	33,526	37,004	3,478	10.37%
40511 Other Benefits	127	207	144	144	144	-	0.00%
Total: Personnel	452,238	536,184	524,991	529,991	547,844	22,853	4.31%
<b>Supplies</b>							
42120 Computer Software	-	110	1,700	947	1,550	(150)	-8.82%
42210 Operating Supplies	3,942	3,496	7,500	6,469	7,500	-	0.00%
42263 Training Supplies	602	145	5,800	5,574	5,800	-	0.00%
42310 Repair/Maintenance Supplies	482	215	-	-	-	-	-
42410 Small Tools	286	1,734	1,020	2,167	2,000	980	96.08%
Total: Supplies	5,312	5,700	16,020	15,157	16,850	830	5.48%
<b>Services</b>							
43210 Transportation/Subsistence	15,596	22,138	13,900	13,900	15,200	1,300	9.35%
43220 Car Allowance	9,277	10,800	10,800	10,800	10,800	-	0.00%
43260 Training	3,112	5,524	7,000	7,000	6,100	(900)	-12.86%
43410 Printing	17	13	-	-	-	-	-
43508 Workers Compensation	1,092,241	1,857,677	1,250,000	1,221,000	1,250,000	-	0.00%
43510 Insurance Premium	6,740	7,094	6,176	6,176	6,500	324	5.25%
43511 Fire and Extended Coverage	453,290	563,175	550,000	550,000	605,000	55,000	10.00%
43515 CGL Liability	361,080	335,798	350,000	350,000	385,000	35,000	10.00%
43519 Finance Officer Bond	3,000	3,000	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	-	500	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	120	320	2,500	2,500	2,500	-	0.00%
43525 Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%
43528 Aviation Liability	10,097	14,900	15,000	15,000	15,000	-	0.00%
43529 Other Misc Coverage	21,837	10,034	22,000	22,000	25,000	3,000	13.64%
43530 Disability Coverage	8,961	8,961	13,200	13,200	13,200	-	0.00%
43720 Maint Office Equipment	2,982	3,064	5,000	5,000	5,000	-	0.00%
43780 Building/Grounds Maintenance	3,615	733	-	-	-	-	-
43920 Dues and Subscriptions	2,340	2,199	3,100	3,100	3,100	-	0.00%
43999 Claim Reserves	209,695	379,634	475,000	656,789	500,000	25,000	5.26%
Total: Services	2,280,686	3,379,235	2,862,376	3,063,165	3,023,500	161,124	5.26%
<b>Capital Outlay</b>							
48710 Minor Office Machines	1,263	1,659	-	-	-	-	-
48720 Minor Office Furniture	-	1,289	-	863	750	750	-
48730 Minor Communication Equip	-	268	500	500	500	-	0.00%
Total: Capital Outlay	1,263	3,216	500	1,363	1,250	750	55.03%
<b>Department Total</b>	<b>\$ 2,739,499</b>	<b>\$ 3,924,335</b>	<b>\$ 3,403,887</b>	<b>\$ 3,609,676</b>	<b>\$ 3,589,444</b>	<b>\$ 185,557</b>	<b>5.14%</b>

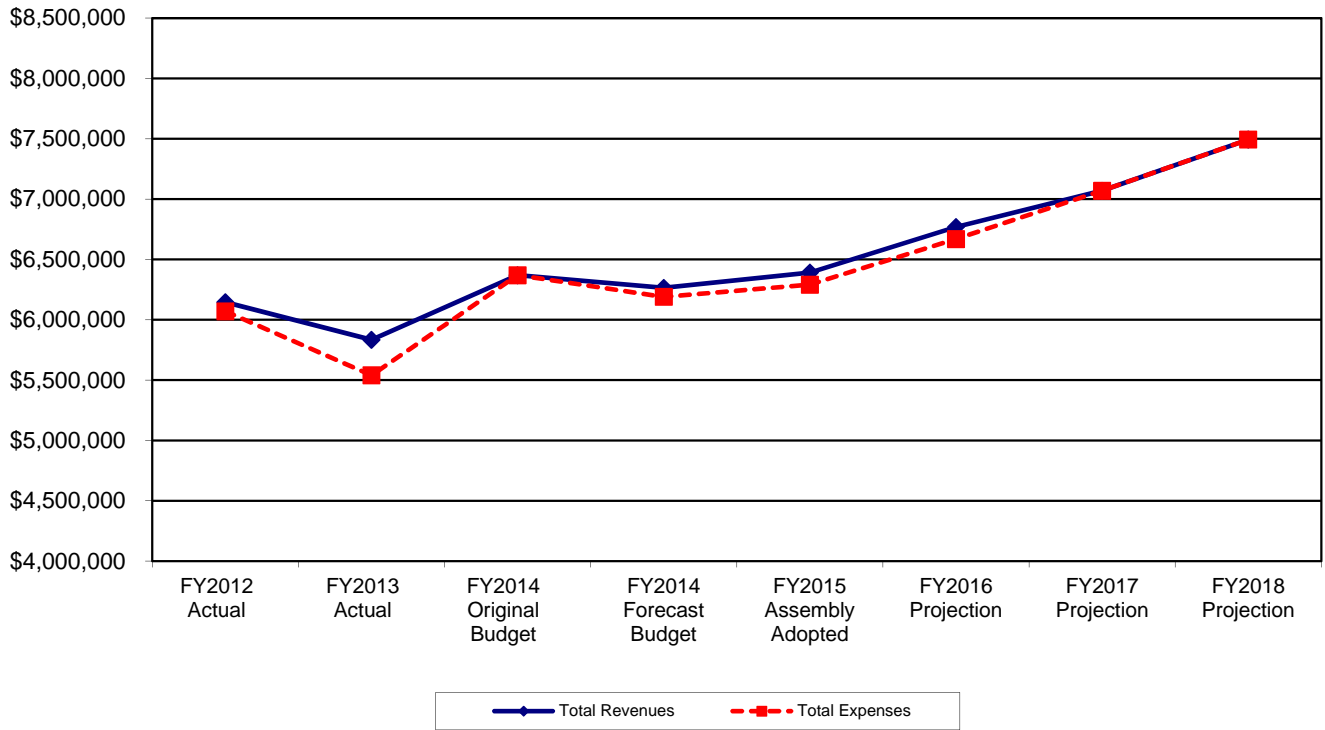


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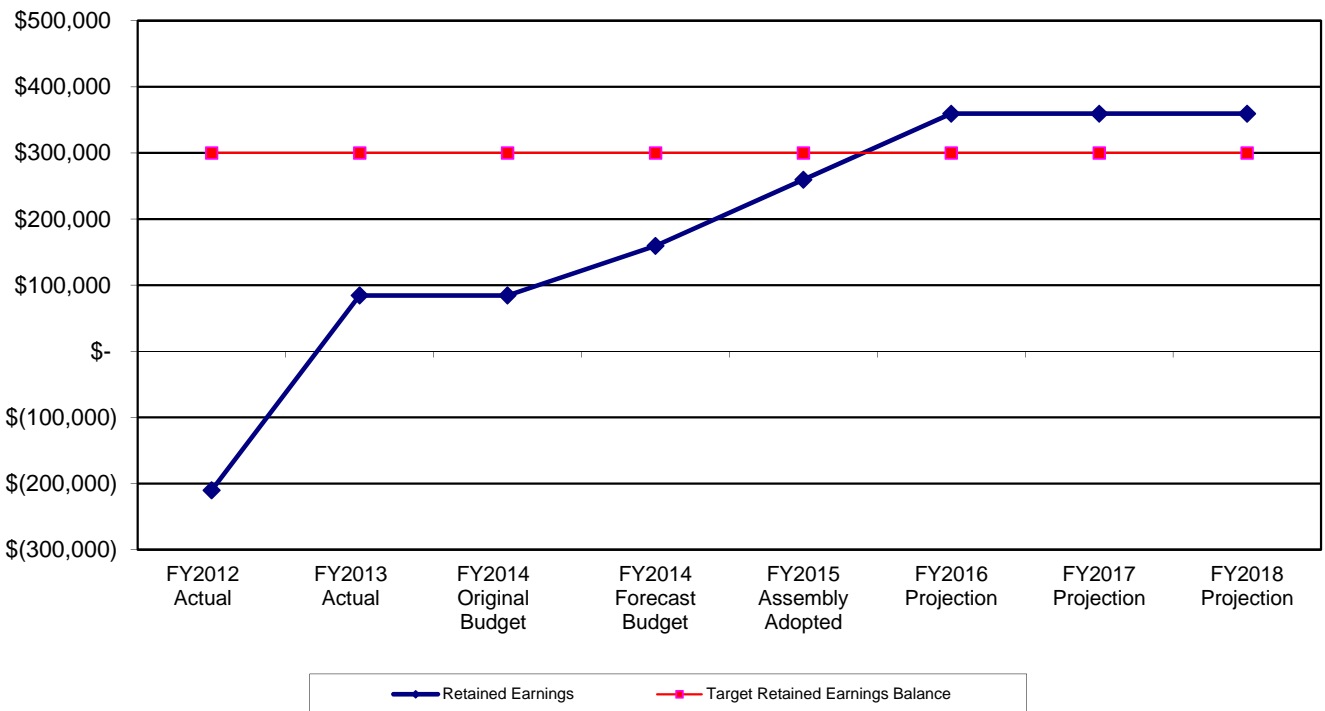
**Fund: 701 Health Insurance Reserve Fund - Budget Projection**

<b>Fund Budget:</b>	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
Interest Revenue	\$ 1,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	469,017	324,096	385,600	460,600	531,816	649,656	779,256	779,256
Charges From Other Depts	5,675,238	5,510,172	5,983,680	5,804,292	5,859,784	6,119,440	6,289,986	6,714,140
Total Revenues:	6,145,687	5,834,268	6,369,280	6,264,892	6,391,600	6,769,096	7,069,242	7,493,396
Expenses:								
Personnel	-	-	-	-	-	-	-	-
Services	6,069,905	5,539,715	6,369,280	6,189,892	6,291,600	6,669,096	7,069,242	7,493,396
Total Expenses:	6,069,905	5,539,715	6,369,280	6,189,892	6,291,600	6,669,096	7,069,242	7,493,396
Net Results From Operations	75,782	294,553	-	75,000	100,000	100,000	-	-
Beginning Retained Earnings	(285,864)	(210,082)	84,471	84,471	159,471	259,471	359,471	359,471
Ending Retained Earnings	\$ (210,082)	\$ 84,471	\$ 84,471	\$ 159,471	\$ 259,471	\$ 359,471	\$ 359,471	\$ 359,471

### Health Insurance Reserve Fund Revenues and Expenditures



### Health Insurance Reserve Fund Retained Earnings



**Department Function**

**Health Insurance Reserve Fund – Medical, Dental & Vision**

**Fund: 701**  
**Dept: 11240**

**Program Description**

- This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

**Major Long Term Issues and Concerns:**

- Rising cost of health care benefits
- Decreasing our costs in relation to manageable diseases and illnesses through wellness and education

**FY2014 Accomplishments**

- Implementation of Employee Assistance Program (EAP)
- Employee contribution from all employees

**FY2015 New Initiatives:**

- Negotiations with KBEA to institute utilization controls such as wellness programs, employee education, and disease management
- Retain consultant to assist in implementing a long term strategy to controlling utilization and health care costs

**Performance Measures**

**Priority/Goal:** Health Insurance

**Goal: To provide appropriate, economical health coverage for our employees**

**Objective:** 1. To decrease our per employee cost by implementing effective utilization controls

2. To decrease our cost per employee by engaging in provider contracts

3. To continue to explore partnering with other organizations to benefit from economies of scale

4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

**Measures:**

Key Measures	Benchmark	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,500	\$1,573	\$1,490	\$1,550	\$1,661

**Commentary**

The cost of health care is a major expense for the Borough and cannot continue to increase at the current rate. The Borough is working with their consultant and employees in an attempt to control and reduce these costs.

**Kenai Peninsula Borough  
Budget Detail**

**Fund 701  
Department 11240 - Medical, Dental & Vision**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43011 Contractual Services	138,311	185,374	182,499	182,499	128,496	(54,003)	-29.59%
43210 Transportation/Subsistence	220	-	-	-	-	-	-
43260 Training	247	-	-	-	-	-	-
43501 Medical, Dental and Vision Coverage	5,646,978	5,099,106	5,910,781	5,731,393	5,732,688	(178,093)	-3.01%
43502 Medical Stop Loss Coverage	284,149	255,235	276,000	276,000	430,416	154,416	55.95%
Total: Services	6,069,905	5,539,715	6,369,280	6,189,892	6,291,600	(77,680)	-1.22%
<b>Department Total</b>	<b>\$ 6,069,905</b>	<b>\$ 5,539,715</b>	<b>\$ 6,369,280</b>	<b>\$ 6,189,892</b>	<b>\$ 6,291,600</b>	<b>\$ (77,680)</b>	<b>-1.22%</b>

**Line-Item Explanations**

**43011 Contract Services.** Claims administrator services.

**43502 Medical Stop Loss Coverage.** Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

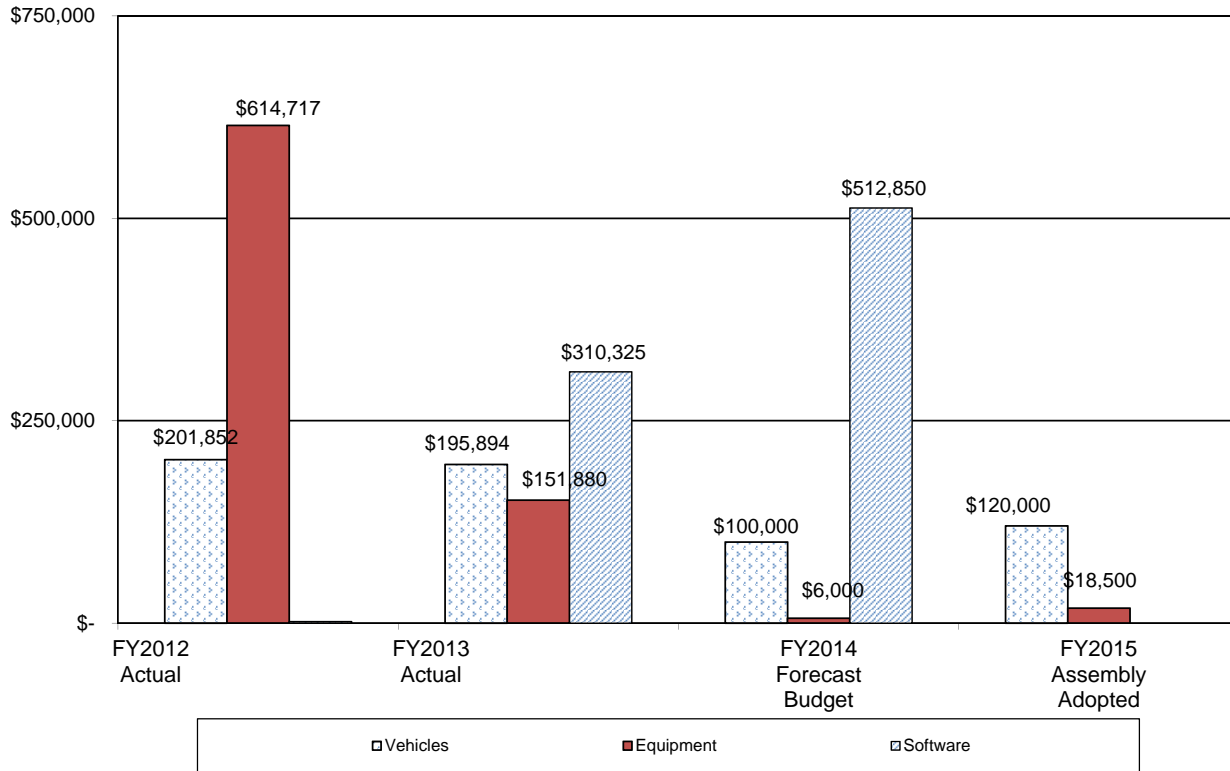
**43501 Medical, Dental, & Vision Coverage.** Payments made for actual medical, dental, and vision claims by plan participants.

**Fund: 705 Equipment Replacement Fund - Budget Projection**

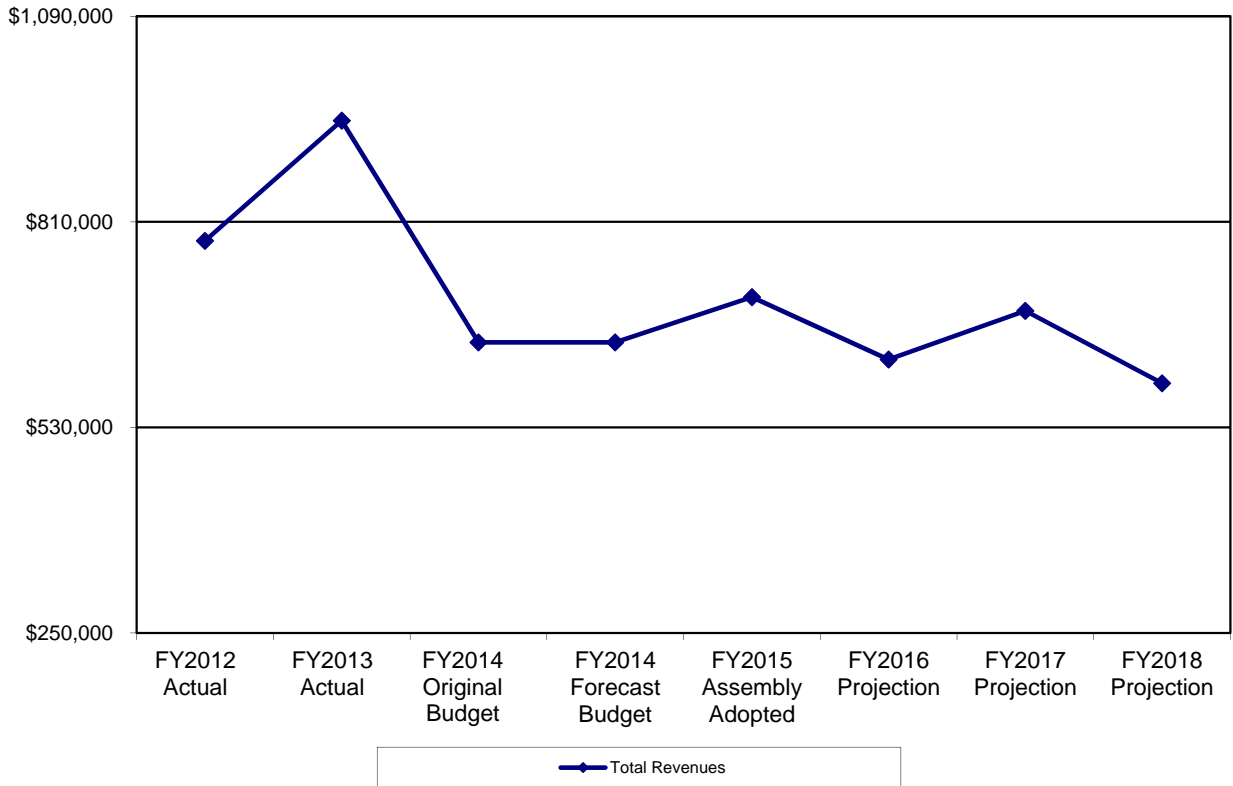
Fund Budget:	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	FY2016 Projection	FY2017 Projection	FY2018 Projection
Revenues:								
Interest Revenue	\$ 42,935	\$ 4,725	\$ 60,933	\$ 60,933	\$ 69,426	\$ 70,120	\$ 70,821	\$ 71,529
Charges from Other Depts.	686,362	891,633	534,799	534,799	588,080	505,000	572,815	475,804
Sale of Fixed Assets	54,867	51,426	50,000	50,000	50,000	47,500	45,125	42,869
Total Revenues:	784,164	947,784	645,732	645,732	707,506	622,620	688,761	590,202
Expenses								
Services	390,986	738,857	700,000	700,000	750,000	675,000	607,500	546,750
Total Expenses:	390,986	738,857	700,000	700,000	750,000	675,000	607,500	546,750
Net Results From Operations	393,178	208,927	(54,268)	(54,268)	(42,494)	(52,380)	81,261	43,452
Beginning Retained Earnings	5,006,245	5,399,423	4,472,602	5,608,350	5,554,082	5,511,588	5,459,208	5,540,469
Ending Retained Earnings	\$ 5,399,423	\$ 5,608,350	\$ 4,418,334	\$ 5,554,082	\$ 5,511,588	\$ 5,459,208	\$ 5,540,469	\$ 5,583,921

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,515,713	\$ 2,745,280	\$ 2,664,522	\$ 2,664,522	2,583,372	\$ 1,971,872	\$ 2,101,872	\$ 1,999,372
Retained Earnings committed to unexpended authorized expenses	818,394	658,099	100,850	100,850	138,500	805,000	505,000	1,500,000
Uncommitted Retained Earnings	\$ 2,065,316	\$ 2,204,971	\$ 1,652,962	\$ 2,788,710	\$ 2,789,716	\$ 2,682,336	\$ 2,933,597	\$ 2,084,549

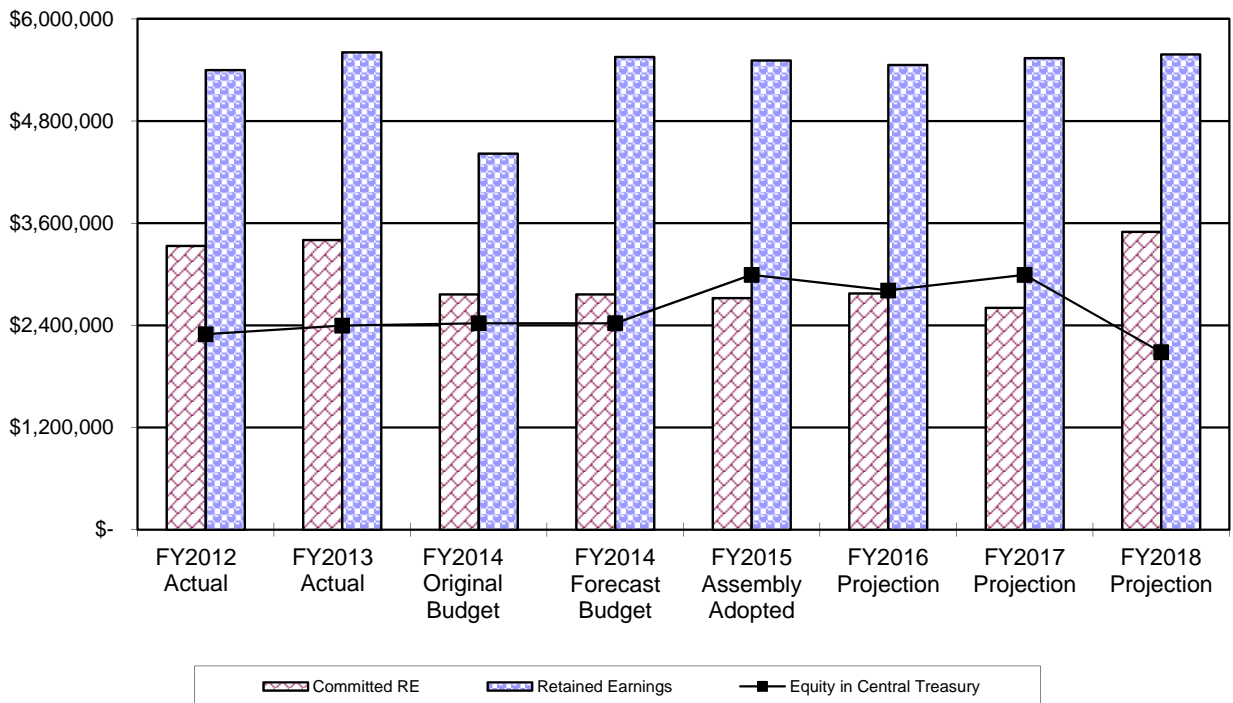
**Vehicle & Equipment Purchases**



### Equipment Replacement Fund Revenues and Expenses



### Equipment Replacement Fund Retained Earnings



**Department Function**

**Fund: 705**  
**Dept: 94910**

**Equipment Replacement Fund – Administration**

**Mission**

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

**Program Description**

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

**Major Long Term Issues and Concerns:**

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

**FY2014 Accomplishments**

- Purchase vehicles and equipment for various departments within the borough.

**FY2015 New Initiatives**

- Purchase vehicles and equipment for various departments within the borough.

**Performance Measures**

**Priority/Goal** – Asset acquisition and funding

**Goal:** Provide funding mechanism for Borough Departments to purchase vehicles and equipment.

**Objective:** Continue to provide funding for vehicle and equipment purchases through annual billings amounts.

**Measures:**

<b>Purchases</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Forecast</b>	<b>FY15 Projected</b>
Vehicle purchases	8 / \$201,852	5 / \$195,894	4 / \$100,000	5 / \$120,000
Equipment purchases	6 / \$614,717	19 / \$151,880	1 / \$6,000	2 / \$18,500
Software purchases	1 / \$1,825	1 / \$310,325	1 / \$512,850	-



**Kenai Peninsula Borough  
Budget Detail**

**Fund 705  
Department 94910 - Non-Departmental**

	FY2012 Actual	FY2013 Actual	FY2014 Original Budget	FY2014 Forecast Budget	FY2015 Assembly Adopted	Difference Between Assembly Adopted & Original Budget %	
<b>Services</b>							
43916 Equipment Depreciation	\$ 390,986	\$ 738,857	\$ 700,000	\$ 700,000	\$ 750,000	\$ 50,000	7.14%
Total: Services	390,986	738,857	700,000	700,000	750,000	50,000	7.14%
<b>Department Total</b>	<b>\$ 390,986</b>	<b>\$ 738,857</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 750,000</b>	<b>\$ 50,000</b>	<b>7.14%</b>

**Line-Item Explanations**

**43916 Equipment Depreciation.** The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

**Details of FY2015 Equipment Replacement Purchases**

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Planning - GIS	1	Plotter	\$8,500	\$8,500
Office of Emergency Management	1	Vehicle	\$20,000	\$20,000
Information Technology	1	Core Router Replacement	\$10,000	\$10,000
Maintenance	4	Vehicle/pickup/van	\$25,000	\$100,000
	<u>7</u>		Grand Total	<u>\$138,500</u>

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# Appendix

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Kenai Peninsula Borough  
Salary Schedule  
Effective July 1, 2014

Classified

**40 hour**

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
G	16.64	17.26	17.90	18.26	18.62	18.99	19.36	19.76	20.15	20.56	20.97	21.38
H	17.81	18.47	19.15	19.53	19.92	20.32	20.72	21.13	21.56	21.99	22.43	22.88
I	19.05	19.77	20.48	20.90	21.31	21.75	22.18	22.61	23.07	23.54	24.00	24.48
J	20.39	21.16	21.92	22.36	22.81	23.27	23.73	24.20	24.68	25.18	25.68	26.20
K	21.82	22.64	23.45	23.92	24.41	24.89	25.39	25.90	26.41	26.94	27.48	28.03
L	23.34	24.22	25.10	25.60	26.11	26.63	27.17	27.71	28.27	28.82	29.40	29.99
M	24.97	25.92	26.86	27.39	27.93	28.49	29.06	29.64	30.24	30.84	31.46	32.10
N	26.72	27.73	28.73	29.31	29.89	30.49	31.10	31.72	32.35	33.01	33.66	34.34
O	28.59	29.66	30.74	31.36	31.98	32.62	33.28	33.94	34.62	35.31	36.02	36.74
P	30.59	31.74	32.89	33.55	34.23	34.91	35.60	36.32	37.04	37.79	38.54	39.31
Q	32.74	33.97	35.20	35.90	36.62	37.35	38.10	38.86	39.64	40.43	41.23	42.06
R	35.02	36.34	37.65	38.41	39.19	39.96	40.77	41.58	42.41	43.26	44.12	45.00

**56 hour**

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
K	15.33	15.90	16.48	16.81	17.14	17.48	17.83	18.19	18.56	18.92	19.30	19.69
L	16.39	17.02	17.63	17.98	18.34	18.70	19.09	19.46	19.85	20.24	20.66	21.06
M	17.54	18.21	18.86	19.24	19.62	20.02	20.42	20.82	21.24	21.66	22.10	22.54
N	18.77	19.48	20.18	20.59	21.00	21.41	21.85	22.28	22.73	23.18	23.65	24.12
O	20.08	20.83	21.59	22.02	22.47	22.91	23.37	23.85	24.32	24.81	25.31	25.80
P	21.49	22.29	23.10	23.57	24.04	24.52	25.01	25.51	26.02	26.54	27.08	27.61
Q	23.00	23.86	24.73	25.21	25.72	26.24	26.75	27.29	27.84	28.40	28.97	29.55
R	24.60	25.52	26.45	26.98	27.52	28.07	28.64	29.21	29.79	30.39	31.00	31.62

Management

The amounts listed below were authorized the Resolution 2013-069 adopted by the Assembly on 10/08/2013.

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	57,035	68,556	80,076
2	61,016	73,342	85,667
3	65,267	78,451	91,634
4	69,928	84,055	98,181
5	74,872	91,715	108,557
6	80,097	98,171	116,244
7	85,749	105,149	124,549

**Kenai Peninsula Borough**  
**Full-time Equivalent Employees by Function - Last Ten Fiscal Years**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	Change between FY2006 & FY2015
<b>Assembly</b>											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>0.00</u>
<b>Mayor</b>											
Administration	4.00	6.00	6.00	6.00	6.00	5.00	4.00	5.00	5.00	5.00	1.00
Community and Economic	3.00	-	-	-	-	-	-	-	-	-	(3.00)
Purchasing and Contracting	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	1.00
Total	<u>11.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>9.00</u>	<u>8.00</u>	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>	<u>(1.00)</u>
<b>Office of Emergency Mgmt</b>	2.67	2.80	3.30	3.30	4.30	4.30	3.75	3.75	4.00	4.00	1.33
<b>General Services</b>											
Administration/Human Resources	3.50	3.50	3.70	4.00	4.50	4.50	4.50	4.50	5.00	5.00	1.50
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.25	1.25	(0.55)
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	<u>6.60</u>	<u>6.60</u>	<u>6.80</u>	<u>7.10</u>	<u>7.60</u>	<u>7.60</u>	<u>7.60</u>	<u>7.60</u>	<u>7.55</u>	<u>7.55</u>	<u>0.95</u>
<b>IT</b>	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.50	11.50	0.50
<b>Legal</b>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
<b>Finance</b>											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Property Tax and Collections	8.00	8.00	8.00	8.00	8.00	8.00	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	0.00
Department Total	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>(1.00)</u>
<b>Assessing</b>											
Administration	8.00	8.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	2.00
Appraisal	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	12.00	12.00	(1.00)
Department Total	<u>21.00</u>	<u>21.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>1.00</u>
<b>Resource Planning</b>											
Administration	8.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.50
GIS	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	(1.00)
River Center	4.00	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	5.00	1.00
Department Total	<u>17.50</u>	<u>17.50</u>	<u>17.50</u>	<u>18.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	<u>18.00</u>	<u>0.50</u>
<b>Capital Projects</b>	8.00	8.00	8.00	9.00	8.50	6.50	6.00	7.00	7.00	9.00	1.00
<b>Total General Government</b>	<u>111.27</u>	<u>110.40</u>	<u>112.10</u>	<u>113.90</u>	<u>115.90</u>	<u>112.90</u>	<u>109.85</u>	<u>111.85</u>	<u>113.55</u>	<u>114.55</u>	<u>3.28</u>

**Kenai Peninsula Borough**  
**Full-time Equivalent Employees by Function - Last Ten Fiscal Years**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	Change between FY2006 & FY2015
<b>Other Funds:</b>											
<b>School</b>											
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	44.00	43.00	44.00	45.00	45.00	45.00	44.00	45.00	45.00	45.00	1.00
Department Total	45.30	44.30	45.30	46.30	46.30	46.30	45.30	46.30	46.30	46.30	1.00
<b>Nikiski Fire Service Area</b>	23.00	23.00	23.00	21.00	21.00	21.00	20.00	20.00	20.00	20.75	(2.25)
<b>Bear Creek Fire Service Area</b>	0.40	0.40	0.40	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.10
<b>Anchor Point Fire &amp; Emergency Medical Service Area</b>	1.00	1.00	1.00	1.00	1.00	1.00	2.50	2.50	2.50	3.50	2.50
<b>Central Emergency Service Area</b>	28.00	30.50	33.50	33.50	37.50	37.50	38.50	42.00	42.00	41.00	13.00
<b>Kachemak Emergency Service Area</b>	-	-	0.75	1.00	2.00	3.00	3.50	3.50	4.00	4.00	4.00
<b>911 Communication</b>	7.33	7.20	8.70	8.70	10.70	10.70	11.25	11.25	11.75	12.25	4.92
<b>Seward-Bear Creek Flood Service Area</b>	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.25
<b>North Peninsula Recreation Service Area</b>	13.25	13.25	13.25	13.25	14.25	14.25	14.25	14.65	14.65	14.65	1.40
<b>Roads Service Area</b>	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	1.00
<b>Land Trust</b>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
<b>Nikiski Senior Service Area</b>	1.00	1.00	1.00	-	-	-	-	-	-	-	(1.00)
<b>Solid Waste</b>											
Administration	3.25	3.25	4.25	4.75	5.00	5.00	5.00	5.00	5.00	5.00	1.75
Central Peninsula Landfill	11.80	11.80	11.80	12.00	12.00	12.00	11.00	12.00	12.00	12.00	0.20
Seward Landfill/Transfer Facility	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.20
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-4.00
Department Total	19.25	19.25	20.25	20.75	21.00	21.00	20.00	21.00	17.00	17.00	(2.25)
<b>Insurance and Litigation</b>	4.60	4.60	4.60	3.50	4.00	4.00	4.00	4.00	4.00	4.00	(0.60)
<b>Total Other Funds</b>	<u>155.63</u>	<u>157.00</u>	<u>164.50</u>	<u>163.50</u>	<u>172.25</u>	<u>174.00</u>	<u>174.55</u>	<u>180.45</u>	<u>177.45</u>	<u>178.70</u>	<u>23.07</u>
<b>Total - All Funds</b>	<u>266.90</u>	<u>267.40</u>	<u>276.60</u>	<u>277.40</u>	<u>288.15</u>	<u>286.90</u>	<u>284.40</u>	<u>292.30</u>	<u>291.00</u>	<u>293.25</u>	<u>26.35</u>

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees**

	Current fee	FY15 Adopted fee change
<b>Clerk</b>		
Public records request up to 5 hrs staff time per month	\$0.25 per page	
Public records request taking longer than 5 hrs staff time per month	actual costs	
Copies	\$0.25 per page	
Certified copies	\$5.00 plus copy costs	
Audio / Data CD	\$2.50 per copy	
Assembly agenda and minutes mailing	\$12.50	
Assembly packet, complete (black and white copy only)	\$90.00	
Borough code, complete	\$150.00	
Code supplement service - annual fee	\$50.00	
Appeal to Board of Adjustment (BOA)	\$300.00	
Valuation and flat tax appeal (BOE), refundable if appeal upheld		
Assessed value less than \$100K	\$30.00	
Assessed value \$100K to less than \$500K	\$100.00	
Assessed value \$500K to less than \$2 million	\$200.00	
Assessed value \$2 million or greater	\$1,000.00	
Election recount (may be refundable or additional may apply)	\$100.00	
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00	
<b>Emergency Medical</b>		
<b>Ambulance billing</b>		
Basic Life Support (BLS)	\$300.00	
Basic Life Support Emergency (BLS-E)	\$500.00	
Advanced Life Support (ALS)	\$400.00	
Advanced Life Support (ALS 1)	\$600.00	
Advanced Life Support (ALS 2)	\$800.00	
Mileage	\$11.00	
Mileage in excess of 17	\$7.00	
	\$3,500 per hour + fuel	
Ambulance billing - air transport (if needed)		charge
note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement		
<b>Finance</b>		
Tax foreclosure recording fees including advertising	direct pass through cost	
	from vendor	
Litigation report fees	direct pass through cost	
Redemption fee	from vendor	
	\$50.00	
Personal property tax return, late filing or failure to file	10%	
Sales tax exemption card - owner builder	\$100.00	
Sales tax exemption card - nonprofit or govt	\$10.00	
Sales tax exemption card - reseller	\$10.00	
Sales tax exemption card replacement	\$10.00	
Sales tax return not filed	\$25.00	
Reinstatement of business to active roll	\$100.00	
	\$25.00 per hr NTE	
Audit estimate preparation	\$100.00	
Annual audit, paper copy	\$25.00	
Annual audit, electronic copy	no charge	
Annual Budget, paper copy	\$25.00	
Annual Budget, electronic copy	no charge	
wire transfer fee	\$25.00	
Returned Check/e-check fee (NSF)	\$25.00	
Utility special assessment district application fee (USAD)	\$1,000.00	
USAD administration fee (USAD), plus estimated cost parcel share	\$6,000 plus \$70 per parcel	



**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees**

	Current fee	FY15 Adopted fee change
<b><u>Geographic Information (GIS)</u></b>		
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	
<b><u>Land Management</u></b>		
Temporary land use permit application fee	\$100.00	
Right Of Way or easement	\$500.00	
Negotiated sale. Lease or exchange	\$500.00	
Commercial quantity material extractions	\$300.00	
Small quantity material extraction application	\$25.00	
Temporary land use permit annual fee	\$400.00	
General utility Right Of Way use (base fee)	\$250.00	
Individual utility construction project (base fee)	\$50.00	
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet (\$2500 Max)	
Classify or reclassify Borough land	\$500.00	
Modify conveyance document restrictions	\$500.00	
Borough financed land sales	Prime + 2%	
Minimum down payment amount	10%	
late fees, more than 10 days late	10% of payment amt	
<b><u>Office of Emergency Management</u></b>		
E911 surcharge	\$1.50	
<b><u>Planning Department</u></b>		
Preliminary plats	\$200.00	
Time extensions	no charge	
Counter permit (material extraction)	\$50.00	
Conditional (material site) land use permit (CLUP)	\$300.00	
Modification of CLUP	\$300.00	
Variance to CLUP	\$300.00	
Local option zoning petition	\$300.00	
Building setback exception	\$50.00	
Correctional community residential center (CCRC)	\$300.00	
Concentrated animal feeding operation (CAFO)	\$0.20 per animal	
Easement vacation not requiring public hearing	\$75.00	
Section line esmt & ROW vacations	\$500.00	
Plat amendment	\$50.00	
Plat waivers	\$50.00	
Abbreviated plat	\$200.00	
Appeal to BOA	\$300.00	
Street naming/renaming petition	\$300.00	
Installation of new street sign & post	\$150.00	
Replacement of existing sign	\$80.00	
Uniform address sign fee	\$20.00	
8 1/2 x 11 color copy	\$1.50	
11 x 17 color copy	\$3.00	
11 x 17 b&w copy	\$1.00	
18 x 24 b&w copy	\$1.00	
24 x 36 b&w copy	\$2.00	

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees**

	Current fee	FY15 Adopted fee change
<b>Purchasing</b>		
Contract award appeal (refundable if appellant prevails)	\$300.00	
<b>River Center *</b>		
Floodplain permit (staff)	\$0.00	
Floodplain development permit (staff)	\$0.00	
Floodway development permit (staff)	\$300.00	
Floodplain variance (PC)	\$300.00	
Habitat protection permit (staff)	\$0.00	
Habitat protection prior existing permit (staff)	\$0.00	
Habitat protection limited commercial permit (PC)	\$300.00	
Habitat protection conditional use permit (PC)	\$0.00	
Habitat protection variance (PC)	\$300.00	
* If a project requires more than one borough River Center Department permit then only the single highest value fee will be charged		
<b>Roads</b>		
Right of Way use permit, annual	\$250.00	
Right of Way service connection	\$1.00	
Utility construction project permit (base fee for start up includes first 200 linear feet of construction, then \$.10 per linear foot)	\$50 minimum \$2,500 maximum	
<b>Road Improvement district application fee (RIAD)</b>		
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	
<b>Solid Waste</b>		
<b>Non commercial waste (residential)</b>		
Asbestos	\$200.00 per ton	
Automobiles	No charge	
Household small batteries	No charge	
Misc (animal carcasses, ashes, etc)	No charge	
Refrigerators and freezers	No charge	
Used oil (limits apply)	No charge	
Vehicle batteries (limits apply)	No charge	
Hazardous waste - 3 drums per year	No charge	
Fluorescent lamps and bulbs (limits apply)	No charge	
Hazardous waste - violations	\$300.00	
<b>Commercial waste</b>		
Solid waste	\$20.00 per ton	
Asbestos	\$200.00 per ton	
Construction and demolition, land clearing, tires, etc per ton	\$45.00	
5-10 cubic yards	\$90.00	
10-20 cubic yards	\$180.00	
20-30 cubic yards	\$270.00	
30-40 cubic yards	\$360.00	
Acids/bases, liquid pesticides, etc. per gallon	\$30.00	
Animal carcasses, ashes, etc per animal	\$5.00	
Automobiles, per vehicle	\$10.00	
Batteries, per pound	\$1.50	
Empty drum, each	\$35.00	

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees**

	Current fee	FY15 Adopted fee change
Fluorescent lamps and bulbs, each	\$0.52	
Fuses and flares, per pound	\$30.00	
Hazardous waste - violations	\$300.00	
Household appliances, per unit	\$20.00	
Mercury, per gallon	\$15.00	
Oxidizers, per pound	\$60.00	
Paint, solvent, fuel, oil, etc. per gallon	\$8.00	
Solid pesticides, per pound	\$6.00	
Solids or sludge, per gallon	\$12.00	
Special waste, per ton	\$85.00	
<b>North Peninsula Recreation</b>		
<b>Pool</b>		
General admission	\$4.00	
General admission -punch card (10 punches)	\$35.00	
Senior citizen (60+)	\$2.00	
Service Area resident	no charge	
General admission with water slide	\$7.00	
General admission with water slide - service area resident	\$1.50	
General admission with water slide - service area resident (20 punches)	\$20.00	
Water aerobics, per class	\$3.50	
Water aerobics punch card (10 punches)	\$30.00	
Swimming lessons	\$40.00	
Swimming lessons, service area residents	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	
Red Cross Lifeguard class	\$170.00	\$175.00
Water safety classes for school groups, per participant (in addition to admission)	\$3.00	
Idita-swim competition	\$20.00	
Pool rental per hour (up to 50 people)	\$125.00	change from 50 people to 30 people
Pool rental per hour, service area resident (up to 50 people)	\$100.00	change from 50 people to 30 people
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 resident (in addition to pool rental)	\$50.00	
Each additional 20 people	\$10.00	
<b>Exercise Room &amp; Racquetball Courts</b>		
Exercise room	\$5.00	
Exercise room service area resident	\$3.00	
Exercise room service area resident, punch card (10 punches)	\$30.00	
Membership fee - 6 months	\$225.00	
Membership fee - 12 months	\$425.00	
Racquetball courts per hour	\$9.00	
Racquetball courts per hour, service area resident	\$6.00	
Walleyball per hour	\$12.00	
<b>Jason Peterson memorial ice rink</b>		
Zammed ice per hour	\$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	\$75.00	
Game 2 hours (with clock and zam between periods)	\$175.00	

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees**

	Current fee	FY15 Adopted fee change
Game 1.5 hours (with clock and no zam between periods)	\$100.00	
Open skate	no charge	
<b>Nikiski Community Recreation Center</b>		
Room rental, gym, classroom, multipurpose (hourly base rate)	\$30.00	
Support, hourly (projector, sound system, computer)		\$5.00
Full day room rental, gym, classroom, multipurpose	\$175.00	
Full day room rental, gym, classroom, multipurpose with kitchen	\$225.00	
Kitchen rental per hour	\$50.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering	\$100.00	
Dance floor	\$50.00	
Gym equipment	\$15.00	
Inflatable obstacle course	\$100.00	
Gym use, per participant	\$1.00	
Gym use, family limit	\$5.00	
Teen center, per participant	\$1.00	
Teen center, annual membership	\$75.00	
Teen night, per participant	\$2.00	
Teen dance, per participant	\$2.00-\$5.00	
Spinning class	\$5.00	
Spinning class punch card (10 punches)	\$45.00	
Spinning class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
<b>Summer Camp</b>		
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	
<b>Sports Leagues</b>		
Flag football	\$30.00	
Youth basketball	\$30.00	
Interleague basketball	\$40.00	
Women's basketball	\$40.00	
Youth volleyball	\$30.00	
Adult volleyball	\$40.00	
Adult dodge ball	\$30.00	
Adult kickball		\$30.00
Northern lights sport camp, per participant	\$25-\$50	
<b>Annual events</b>		
Community garage sale, per space	\$10.00	
Craft fair, per space	\$10.00	
Geocache events	varies	
Family fund event, booth space	\$25-\$35	
Walleyball & Volleyball tournaments	varies	

**Kenai Peninsula Borough  
Schedule of Rates, Charges and Fees**

	Current fee	FY15 Adopted fee change
<b>Seldovia Recreational Service Area</b>		
<b>Sea Otter Community Center</b>		
Facility Rental, non-profit/civic entity, free public event (hourly)	\$10.00	
Facility Rental, non-profit/civic entity, fundraising event (hourly)	\$15.00	
Facility Rental, for-profit entity (hourly)	\$15.00	
Facility Rental, individual, free public event (hourly)	free	
Facility Rental, individual, private event (hourly)	\$15.00	
Facility Rental, individual, community education event (hourly)	10% of receipts	
Cleaning fee	\$50.00	
Kitchen use, basic	included in rental	
Kitchen use, extensive	\$20.00	

## CHART OF ACCOUNTS

### **Personnel Services - 40XXX**

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

### **Supplies & Materials – 42XXX**

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.
- 42120 Computer Software:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue.
- 42230 Vehicle/Equipment Fuel:** Gasoline/diesel used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.

**42263 Training Supplies:** Video tapes, fluids, manikins, slides/photos, building materials and provider cards.

**42310 Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies. These items should be fully consumed during project or end up as a component in the final product.

**42360 Vehicle Repair & Maintenance Supplies:** All repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.

**42410 Small Tools & Equipment:** Small tools, minor machinery and equipment and furniture with a cost of less than \$1,000.00.

**42960 Recreation Supplies:** Supplies used for recreational or fitness programs.

### **Services – 43XXX**

**43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.

**43012 Audit Services:** Fees for annual audit of Borough and Service areas.

**43014 Physical Examinations:** Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.

**43015 Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.

**43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.

**43019 Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements. To cover licensing, maintenance and support.

**43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions. Mayor approval required.

**43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.

**43031 Litigation:** Fees paid for process server services, court and execution related costs.

**43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.

**43050 Solid Waste Fees:** Fees for the disposal of refuse.

**43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.

## CHART OF ACCOUNTS

- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.
- 43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.
- 43920 Dues and Subscriptions:** Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.
- 43931 Recording Fees:** Fees to record land sales and transfers of property.
- 43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.
- 43933 Collection Fees:** Escrow charges on payment contracts.
- 43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.
- 43952 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.
- 43951 Dust Control:** Dust control program on roads within the Roads Service Area system.
- 43960 Recreational Program Expenses:** Services utilized in providing recreational services.
- 43999 Contingency:** Amount for emergency or unexpected outflow of funds.
- 45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.
- Debt Services – 44XXX**
- 44010 Principal on Bonds:** Principal payments on bonds and note payables.
- 44020 Interest and fees on Debt:** Interest and fees on payments on bonds and note payables.

## CHART OF ACCOUNTS

### Capital Outlay – 48XXX

- 48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).
- 48120 Office Equipment:** Includes typewriters, copy machines, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
- 48210 Communication Equipment:** Purchase of communication equipment with a cost of \$5,000 or more.
- 48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.
- 48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.
- 48513 Recreational Equipment:** Recreational/Physical fitness equipment with a cost of \$5,000 or more.
- 48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
- 48515 Medical Equipment:** Purchase of medical equipment costing \$5,000 or more (each item).
- 48516 Hospital Equipment:** Purchase of hospital equipment costing \$1,000 or more (each item.)
- 48520 Storage Equipment/units:** Purchase of storage containers/units costing more than \$5,000.
- 48521 Playground Equipment:** Purchase of playground equipment costing more than \$5,000.
- 48522 Surveillance Equipment:** Purchase of surveillance equipment costing more than \$5,000.
- 48610 Land Purchase:** Land Purchases
- 48620 Building Purchase:** Buildings purchases.
- 48630 Improvements Other Than Buildings:** Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.
- 48710 Minor Office Equipment:** Capital office machines costing less than \$5,000 with a life of more than one year.
- 48720 Minor Office Furniture:** Capital furniture, furnishings and cabinetry costing less than \$5,000 with a life of more than one year.
- 48730 Minor Communication Equipment:** Communications equipment costing less than \$5,000 with a life of more than one year.
- 48740 Minor Machinery and Equipment:** Machinery and equipment costing less than \$5,000 with a life of more than one year.

**48750 Minor Medical Equipment:** Medical equipment costing less than \$5,000 with a life of more than one year.

**48755 Minor Recreation Equipment:** Fitness equipment (Recreational/Physical) costing less than \$5,000 with a life of more than one year.

**48760 Minor Fire Fighting Equipment:** Fire fighting equipment costing less than \$5,000, with a life of more than one year.

**49101 Construction:** Costs associated with new construction or major remodel.

**49125 Remodel:** Office Renovations

**49311 Design:** New building design.

**49313 Reimbursable:** Reimbursed fees paid to architects/engineers.

**49424 Surveying:** Survey costs on new construction.

**49433 Plan Reviews/Permit Fees:** Fees paid for the review of plans for compliance with fire and building codes.

### Transfers – 50XXX

**50\*\*\* Interfund Transfers:** Transfer of funds from one fund to another. \*\*\* denotes receiving fund number.

### Interdepartmental Charges – 6XXXX

**60000 Charges (To) From Other Depts.:** Interdepartmental charges.

**61\*\*\* Admin. Service Fee:** Fees charged to cover portion of costs associated with providing general government services.



## GLOSSARY OF KEY TERMS

**Accrual Basis** - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

**Adopted Budget** - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

**Annual Budget** - A budget developed and enacted to apply to a single fiscal year.

**Appraise** - To estimate the value, particularly the value of property, if the property is valued for taxations, the narrower term "assess" is substituted.

**Appropriation Ordinance** - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

**Assess** - To establish an official property value for taxation.

**Assessed Valuation** - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Assessment Roll** - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

**Audit** - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

**Available Fund Balance** - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

**Baler** - Specialized equipment used to compress solid waste materials into compact bales such that the useful lives of landfills are extended.

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**Bond** - Most often, a written promise to pay a specified sum

of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

**Bond Ordinance** - An ordinance authorizing a bond issue.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**Budget Document** - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

**Capital Improvement Plan** - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

**Capital Projects** - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Capital Projects Funds** - Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

**Component Unit** - A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

**Comprehensive Annual Financial Report (CAFR)** - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

## GLOSSARY OF KEY TERMS

**Contingency** - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

**Contractual Services** - Items of expenditure from services the borough receives primarily from an outside company.

**Debt Service Funds** – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

**Department** – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

**Depreciation** – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

**Division** – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

**Employee Benefits** – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the various pension, medical, and life insurance plans.

**Encumbrances** – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

**Enterprise Fund** - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

**Expenditure** - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

**Expenses** - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

**Fiduciary Fund Types** - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

**Financial Resources** - Cash and other assets that, in the normal course of operations, will become cash.

**Fiscal Year** - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The borough's fiscal year extends from July 1 to the following June 30.

**Fixed Assets** - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

**Foreclosure** - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

**Function** - A group of related activities aims at accomplishing a major service for which a government is responsible.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - The difference between fund assets and fund liabilities of governmental and similar trust funds.

**Fund Balance Appropriated** - The amount of fund balance budgeted as a revenue source.

**Fund Categories** - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

**Fund Type** - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

**General Fund** - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide

## GLOSSARY OF KEY TERMS

a standard by which to measure financial presentations.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grants** - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

**Interfund Transfers** - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

**Internal Service Fund** - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

**Investment** - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

**Landfill Closure/Postclosure** - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

**Levy** - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities** - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Measurement Focus** - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**Mill** - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

**Mill Rate** - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

**Modified Accrual Basis of Accounting** - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to

finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Non-Departmental** - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

**Ordinance** - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**Other Financing Sources** - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

**Performance Measures** - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

**Personnel Services** - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

**Program** - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Property Tax** - A tax levied on the assessed value of property.

**Proprietary Funds** - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

**Purchase Order** - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

**Replacement Cost** - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

## GLOSSARY OF KEY TERMS

**Retained Earnings** - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**Revenue** - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

**Sales Tax** - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

**Self-Insurance** - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

**Single Audit** - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

**Tax Levy** - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

## Acronyms

<b>AAAO</b>	Alaska Association of Assessing Officers
<b>AAMC</b>	Alaska Association of Municipal Clerks
<b>ACLS</b>	Advanced Cardiac Life Support
<b>ACMP</b>	Alaska Coastal Management Program
<b>ADA</b>	Americans with Disabilities Act
<b>ADEC</b>	Alaska Department of Environmental Conservation
<b>AGFOA</b>	Alaska Government Finance Officers Association
<b>AKDOT/PF</b>	Alaska Department of Transportation/Public Facilities
<b>AML</b>	Alaska Municipal League
<b>BOA</b>	Board of Adjustments
<b>BOE</b>	Board of Equalization
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CARTS</b>	Central Area Rural Transit System
<b>CEDD</b>	Community and Economic Development Division
<b>CES</b>	Central Emergency Services
<b>CIP</b>	Capital Improvement Projects
<b>CIRCAC</b>	Cook Inlet Regional Citizens Advisory Council
<b>CPAP</b>	Continuous Positive Airway Pressure
<b>CPGH</b>	Central Peninsula General Hospital
<b>CPEMSA</b>	Central Peninsula Emergency Medical Service Area
<b>DEPTS</b>	Departments
<b>EDD</b>	Economic Development District
<b>EFD</b>	Emergency Fire Dispatch
<b>EMD</b>	Emergency Medical Dispatch
<b>EMS</b>	Emergency Medical
<b>EMT</b>	Emergency Medical Technician
<b>EOC</b>	Emergency Operation Center
<b>EPA</b>	Environmental Protection Agency
<b>ETT</b>	Emergency Trauma Technician
<b>FEMA</b>	Federal Emergency Management Agency
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information Systems
<b>GRM</b>	Government Revenue Management
<b>HBF</b>	Homer Baling Facility
<b>HR</b>	Human Resources
<b>HVAC</b>	Heating, Ventilation and Air Conditioning
<b>IAAO</b>	International Association of Assessing Officers
<b>IIMC</b>	International Institute of Municipal Clerks
<b>IT</b>	Information Technology Department
<b>KCHS</b>	Kenai Central High School
<b>KES</b>	Kachemak Emergency Services
<b>KPB</b>	Kenai Peninsula Borough
<b>KPTMC</b>	Kenai Peninsula Tourism Marketing Council
<b>LEPC</b>	Local Emergency Planning Committee
<b>LNG</b>	Liquid Natural Gas
<b>NACO</b>	National Association of Counties
<b>NFSA</b>	Nikiski Fire Service Area
<b>NPRSA</b>	North Peninsula Recreation Service Area
<b>OEM</b>	Office of Emergency Management
<b>PACS</b>	Picture Archiving and Communication System
<b>PERS</b>	Public Employees Retirement System
<b>PPACA</b>	Patient Protection and Affordable Care Act
<b>RIAD</b>	Road Improvement Assessment District
<b>RC</b>	River Center
<b>ROW</b>	Right-of-Way
<b>SBA</b>	Small Business Administration
<b>SBCFSA</b>	Seward Bear Creek Flood Service Area
<b>SOHI</b>	Soldotna High School
<b>SPH</b>	South Peninsula Hospital
<b>TFR</b>	Transfer
<b>USGS</b>	United States Geological Survey

## Tax Exemptions

**\$10,000 Volunteer Firefighter/EMS Provider** – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. Also recognized by Seward, Homer and Kachemak cities.

**Homeowner** - Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of \$50,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, Seldovia do not recognize this exemption; the City of Homer recognizes a \$20,000 exemption.

**\$100,000 Personal Property** – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles 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 receives Social Security disability payments. 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.

**Electrical Cooperative** - Exempts property held by electricity producing cooperatives.

**Fire Suppression** – Exempts 2% of the value of commercial properties whose owners have installed fire prevention systems approved by the Fire Marshall.

**Government** - Completely exempts all City, Borough, State, and Federal properties from taxation.

**Habitat Protection** - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated rivers within the borough. 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.

**Housing Authority** - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

**Mental Health Trust** - Exempts Mental Health Trust property from taxation as a branch of state government.

**Multi Purpose Senior Center** – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

**Native Allotment** - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

**Religious** - Exempts properties owned by non-profit organizations that are used exclusively for nonprofit religious purposes.

**River Restoration and Rehabilitation** – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

**Educational** – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

**Vessel Exclusion** - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

**Veteran** - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

**University** - Exempts property owned by the University of Alaska as a branch of state government.

## Miscellaneous Demographics

### Area

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

### Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of July 2013 is estimated at 56,862, a 2.6% 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 2013 median age is estimated at 41 years.

### Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2011, when the Alaska per capita personal income was \$45,665 and the KPB per capita personal income was \$41,772, while the U.S. per capita personal income was \$41,560.

### Unemployment Rate

The KPB's annual average unemployment rate for 2013 is: average labor force 28,130; average number employed 26,032; the average number unemployed 2,098 for an unemployment rate of 7.5%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. Kenai oil production peaked in 1970 and is now a fraction of that level. Some new discoveries and steady gas production have helped ward off expected employment declines. Oil and gas are still of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

### Education

The Kenai Peninsula Borough School District consists of 43 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with fewer than 100 students and various combinations of age groupings. The student population is projected to be just under the 9,000 mark and the school bus system transports over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

**Kenai Peninsula Borough**  
Property Tax Rates  
Direct and Overlapping Governments (1)  
Last Ten Fiscal Years

Fiscal Year	Borough (1) (4)		Overlapping Rates (2)											
	Operating	Special	City of Homer (5)		City of Kachemak (5)		City of Kenai (5)		City of Seldovia (5)		City of Seward (5)		City of Soldotna (5)	
		District	Special	Operating	Districts	Operating	Districts	Operating	Districts	Operating	Districts	Operating	Districts	Operating
2004	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2005	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2007	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.00 (3)	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2009	4.50	0.00	4.50	2.30	1.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2010	4.50	0.00	4.50	2.30	1.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95
2011	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	3.12	0.50	1.65	2.47
2012	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2013	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67

(1) Borough's General Fund maximum mill rate for FY2010 is 8.238 mills

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

(3) The mill rate for the special district, the Post Secondary Fund, was combined into the Operating fund mill rate.

**Sources:**

(4) Data provided by Kenai Peninsula Borough Clerk's Office.

(5) Data provided by the City Clerk's Office for each respective City.



**Kenai Peninsula Borough**  
Ratios of Outstanding Debt by Type and Per Capita  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Discretely Presented Component Units (1)			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)	General Bonded Debt Per Capita (2) (3)				
	General Obligation Bonds (Area Wide)	General Obligation Bonds (Service Area)	General Obligation Bonds	Capital Leases/Notes payable	Total			Area Wide	Service Areas			
								Central Emergency Services Area	Bear Creek Fire Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area	
2004	\$ 28,734,000	\$ -	\$ 58,275,000	\$ 511,562	\$ 87,520,562	5.76%	2.07%	\$ 555	\$ -	\$ -	\$ 824	\$ 1,492
2005	25,359,000	-	56,655,000	261,351	82,275,351	5.16%	1.93%	490	-	-	807	1,457
2006	21,874,000	2,500,000	54,645,000	-	79,019,000	4.79%	1.75%	426	127	-	777	1,406
2007	22,399,000	2,425,000	52,795,000	1,450,192	79,069,192	4.76%	1.62%	428	123	-	764	1,353
2008	20,174,000	2,345,000	65,200,000	1,109,570	88,828,570	4.96%	1.65%	381	115	-	1,893	1,290
2009	17,904,000	2,260,000	62,520,000	754,730	83,438,730	4.26%	1.40%	338	116	-	1,787	1,209
2010	20,364,000	2,170,000	59,755,000	385,079	82,674,079	3.85%	1.30%	380	111	-	1,716	1,153
2011	33,910,000	2,075,000	56,875,000	631,745	93,491,745	4.35%	1.46%	612	113	-	1,604	1,070
2012	30,230,000	1,975,000	52,010,000 (5)	-	84,215,000	3.71%	1.27%	536	88	-	1,498	905
2013	26,820,000	3,085,000	48,860,000 (5)	-	78,765,000	3.47%	1.17%	473	83	793	1,420	845

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

(1) For fiscal years 2003-2011 Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas, not the Primary Government.

(2) Other Governmental Fund type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.

(3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.

(4) Personal income data is provided by the Bureau of Economic Analysis, <http://www.bea.gov>.

(5) In fiscal year 2012 the Borough early adopted GASB Statement 61, which changed accounting and financial reporting for CPH and SPH. The debt is presented because it is general obligation debt for a discretely presented component unit of the Kenai Peninsula Borough.

(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				
2004	\$ 4,459,458	\$ 3,509,442	\$ 673,367	\$ 276,649	\$ 196,210	\$ 40,844	\$ 4,222,404	6.50	94.68%	
2005	4,521,374	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50	94.31%	
2006	4,856,688	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%	
2007	5,256,567	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%	
2008	5,771,711	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%	
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	7,269,011	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%	

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included.

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

**Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department. does not include federal and state exempt property.

**Kenai Peninsula Borough**  
Principal Property Taxpayers  
Current and Nine Years Ago

<b>Taxpayer</b>	2013			2004		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Phillips Petroleum Co.	\$ 227,796,982	1	3.39%	\$ 101,661,882	3	2.41%
Hilcorp Alaska, LLC	205,075,910	2	3.05%	-		-
Tesoro Alaska	170,579,698	3	2.54%	95,987,062	4	2.27%
Marathon Oil Co.	131,221,450	4	1.95%	59,933,610	7	1.42%
Alaska Communications Systems	82,870,422	5	1.23%	71,777,121	6	1.70%
CING Storage Alaska, LLC	77,949,400	6	1.16%	-		-
XTO Energy INC	60,103,270	7	0.89%	42,497,960	8	1.01%
Alaska Pipeline	49,755,928	8	0.74%	-		-
Cook Inlet Energy, LLC	29,635,350	9	0.44%	-		-
Kenai Kachamak Pipeline	27,637,220	10	0.41%	-		-
Agrium US, Inc.	-		-	190,340,291	2	4.51%
BP Exploration Alaska, Inc.	-		-	77,783,465	5	1.84%
Forest Oil Corp.	-		-	29,451,590	9	0.70%
Phillips Alaska Inc.	-		-	26,283,140	10	0.62%
Union Oil/Unocal	-		-	358,357,890	1	8.49%
	<u>\$1,062,625,630</u>		<u>15.80%</u>	<u>\$ 1,054,074,011</u>		<u>24.97%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2013 and FY2004 respectively.

\$ 6,716,010,000

\$ 4,222,404,000

**Kenai Peninsula Borough**  
Demographic and Economic Statistics  
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amount expressed in thousands)	Per Capita Personal Income (3)	Median Age (2)	School Enrollment	Unemployment Rate (2)	Number of employed (2)
2004	51,733	\$ 1,519,711	\$ 29,376	37.4	9,467	10.00%	22,846
2005	51,765	1,594,109	30,795	38.0	9,527	9.50%	23,109
2006	51,350	1,650,417	32,141	39.7	9,389	8.70%	23,086
2007	52,370	1,660,353	31,704	39.1	9,368	8.10%	23,409
2008	52,990	1,791,892	33,816	39.2	9,250	7.60%	23,838
2009	52,990	1,959,462	36,978	39.2	9,256	7.80%	24,326
2010	53,578	2,145,309	40,041	39.4	9,145	9.80%	24,326
2011	55,400	2,148,001	38,773	40.6	9,148	10.00%	24,510
2012	56,369	2,271,490	40,297	40.6	9,083	9.40%	24,674
2013	56,756	2,271,490 (4)	40,022	41.4	8,892	8.40%	20,017

**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 for 12 months ending December of the prior calendar year.
- (3) Data is provided by the US Department of Commerce, Bureau of Economic Analysis (BEA)
- (4) Data unavailable BEA has stopped providing local level personal income due to budget constraints.

As shown above the unemployment rate went up during FY2010; however, the actual number of employed stayed the same as FY2009. The rise in the unemployment rate was due to the number of individuals moving into the area looking for work.